



August 15, 2016

**BY RESS/COURIER**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON  
M4P 1E4

Dear Ms. Walli,

**RE: Whitby Hydro Electric Corporation  
2017 Price Cap IR Distribution Rate Application (EB- 2016-0114)**

Please find attached Whitby Hydro Electric Corporation's 2017 Price Cap IR Distribution Rate Application. The application includes:

An electronic filing through the Board's web portal (RESS) which is comprised of:

- Complete copy of the application in PDF form
- Excel version of the 2017 IRM Rate Generator model
- Excel version of the IESO issued Final Annual Verified Results Reports for CDM for 2014 and 2015.
- Excel supporting files for LRAMVA calculations (including persistence data from the OPA/IESO) for each of the 2011 through 2014 programs.
- Excel supporting file for LRAMVA calculations for the 2015 programs

Two (2) paper copies of the complete application will be sent via courier.

This application is respectfully submitted in accordance with the prescribed filing guidelines as outlined by the Board.

Please contact me if you have any questions.

Regards,

*Original signed by*

Susan Reffle  
Vice President



**WHITBY HYDRO ELECTRIC CORPORATION**

**2017  
PRICE CAP IR  
DISTRIBUTION  
RATE APPLICATION**

**EB-2016-0114**

**August 15, 2016**

**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 Whitby Hydro  
Electric 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, 2017.

Title of Proceeding: An application by Whitby Hydro Electric Corporation for  
an Order or Orders approving or fixing just and  
reasonable distribution rates and other charges, effective  
January 1, 2017.

Applicant's Name: Whitby Hydro Electric Corporation

Applicant's Address for Service: 100 Taunton Road East  
Whitby, Ontario  
L1N 5R8  
Attention: Susan Reffle

Telephone: (905) 444-1983  
Fax: (905) 668-9379  
E-mail: sreffle@whitbyhydro.on.ca

## **APPLICATION**

### **1. Introduction**

(a) The Applicant is Whitby Hydro Electric Corp. (referred to in this Application as the "Applicant" or "Whitby Hydro"). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the Town of Whitby. The Applicant carries on the business of distributing electricity within the Town of Whitby.

(b) Whitby Hydro hereby applies to the Ontario Energy Board (the "OEB" or the "Board") pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act") for approval of its proposed distribution rates and other charges, effective January 1, 2017 based on a 2017 4<sup>th</sup> Generation Incentive Regulation Mechanism ("IRM4" or "Price Cap IR") application.

(c) Unless otherwise identified in the Application, Whitby Hydro followed Chapter 3 of the OEB's Filing Requirements for Electricity Distribution Rate Applications dated July 14, 2016 (the "Filing Requirements") in order to prepare this application.

(d) Whitby Hydro has used the following Board issued model:

- 2017 IRM4 Rate Generator Model

To clarify, Whitby Hydro used the original version of the model (published July 26<sup>th</sup>, 2016), which was further updated by board staff and returned to Whitby Hydro on August 8<sup>th</sup> 2016.

## **2. Proposed Distribution Rates and Other Charges**

The Schedule of Rates and Charges proposed in this Application is identified in Appendix D.

## **3. Proposed Effective Date of Rate Order**

(a) Whitby Hydro requests that the OEB make its Rate Order effective January 1, 2017.

(b) Whitby Hydro requests that the existing rates be made interim commencing January 1, 2017 in the event that there is insufficient time for:

- The Board to issue a draft rate order
- The Applicant to review and comment on the draft rate order
- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2017.

Whitby Hydro also requests to be permitted to recover the incremental revenue from the effective date to the implementation date if the dates are not aligned.

## **4. Form of Hearing Requested**

Whitby Hydro respectfully requests that this application be decided by way of a written hearing.

## **5. Relief Sought**

Whitby Hydro hereby applies for an Order or Orders approving the proposed distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated July 14, 2016 including the following:

- 1 (a) An adjustment to the approved Retail Transmission Service Rates ("RTSRs") as  
2 provided in the Guideline G-2008-0001 – Electricity Distribution Retail Transmission  
3 Service Rates (dated October 22, 2008) and subsequent revisions and updates to  
4 the Uniform Transmission Rates ("UTRs") and as supported by the completion of the  
5 related sections of the Board's issued 2017 IRM4 Rate Generator Model;  
6
- 7 (b) The continuation of currently approved rate riders (EB-2015-0113 & EB-2015-0251)  
8 for:  
9
  - Recovery of Smart Meter Incremental Revenue Requirement until the  
10 effective date of the next cost of service-based rate order
  - Smart Metering Entity Charge until October 31, 2018;  
12
- 13 (c) The transfer of a credit amount of \$50,174 to subaccount 1595. This amount is  
14 associated with the 50/50 sharing of the impact of currently known legislated tax  
15 changes as per the Filing Requirements and as calculated in the 2017 IRM4 Rate  
16 Generator model;  
17
- 18 (d) The establishment of a rate rider to address the disposition of the LRAMVA account  
19 1568 for \$588,763. This amount relates to CDM programs from 2011- 2014 as well  
20 as 2015 programs (extension programs and the new conservation first framework  
21 programs), and the impacts of lost revenues as a result of these programs during the  
22 calendar years 2011 - 2015 including carrying charges projected to December 31,  
23 2016.  
24
- 25 (e) The establishment of a rate rider for the disposition of Account 1576 on an interim  
26 basis. The disposition amount is based on Account 1576 activity during 2015  
27 including a calculated rate of return.  
28
- 29 (f) An approval for the disposition of the following item related to Class A customers:  
30
  - Global Adjustment Variance – the calculated amounts allocated to Class B  
31 customers who transitioned to Class A during 2015.  
33

34 **6. Notice Publication**

35 If required by the Board, Whitby Hydro will publish the Notice of Application (or other  
36 relevant information) in the "Whitby This Week" newspaper which has a circulation of

approximately 32,490 and is an optional pay publication. Readership figures specific to the Town of Whitby are not currently available.

## 7. Conclusion

Copies of the current and proposed tariff sheets and customer bill impacts are included in this Application (Appendices C, D and E respectively).

In summary, the total bill impacts by customer class are:

### 2017 Bill Impact Summary

Customer Class	kWh (1)	kW	RPP Price (2)	Distribution Charges-A excl. pass-through (3a)		B incl. pass-through (3b)		Delivery Charges (4)		Total Bill (5)	
				\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Residential	750		RPP TOU	\$ 1.93	6.44%	\$ 2.08	6.05%	\$ 1.77	3.87%	\$ 2.00	1.32%
Residential - 10th percentile	390		RPP TOU	\$ 3.01	11.62%	\$ 3.09	10.80%	\$ 2.92	8.49%	\$ 3.31	3.63%
GS<50 kW	2,000		RPP TOU	\$ 4.58	7.09%	\$ 4.78	6.35%	\$ 3.94	3.83%	\$ 4.46	1.12%
GS>50 kW	40,000	100	Non-RPP	\$ 81.96	16.00%	\$ (136.44)	-14.58%	\$ (151.59)	-10.44%	\$ (171.30)	-2.33%
Unmetered Scattered Load	500		RPP Tier	\$ 0.98	3.98%	\$ 1.33	4.99%	\$ 1.12	3.34%	\$ 1.27	1.22%
Sentinel Lights	150	1	RPP Tier	\$ 1.28	6.42%	\$ 1.21	5.88%	\$ 1.10	4.46%	\$ 1.24	2.60%
Street Lighting	557,000	1,240	Non-RPP	\$ 1,534.08	5.45%	\$ (637.65)	-1.92%	\$ (779.01)	-2.05%	\$ (880.28)	-0.70%

#### Notes:

(1) The residential standard used for illustrative purposes is 750 kWh per EB-2016-0153

(2) RPP Pricing for May 1, 2016 to Oct 31, 2016

Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2016, pg 22)  
RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

(3a) Distribution Charges-A includes Distribution Monthly Service Charge, Volumetric Charges and disposition of 1576

(3b) Distribution Charges-B include those described in note 3(a) plus pass-through charges such as Rate Riders for Deferral/Variance Recovery and Global Adjustment, as well as Line Losses, and the Smart Meter Entity Charge

(4) Delivery Charges include all Distribution Charges (per notes 3a and 3b), plus Transmission Service Charges

(5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, rural rate protection and standard supply service), debt retirement charge (DRC) where applicable and HST

DATED at Whitby, Ontario, this 15<sup>th</sup> day of August, 2016

All of which is respectfully submitted,

*Original signed by*

Susan Reffle,  
Vice President  
WHITBY HYDRO ELECTRIC CORPORATION

## **Manager's Summary**

Whitby Hydro was established in 1903 as a Public Utilities Commission providing water and electricity distribution to consumers in the Town of Whitby. In 1974, responsibility for water distribution services was transferred to the Region of Durham. Today, Whitby Hydro Electric Corporation (the "Applicant" or "Whitby Hydro") services the Town of Whitby, Village of Brooklin, hamlets of Ashburn and Myrtle by distributing electricity to over 42,000 residential and commercial customers (including general service, unmetered scattered loads, sentinel light and street light customer classes) within its regulated service area.

On July 14, 2016, the Ontario Energy Board (the "OEB" or the "Board") issued a letter to all electricity distributors outlining the filing requirements for incentive regulation distribution rate adjustments and provided an update to Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications (the "Filing Requirements"). Accordingly, Whitby Hydro submits its 2017 Distribution Rate Application consistent with the filing guidelines issued by the Board under the 4<sup>th</sup> generation incentive regulation mechanism ("IRM4").

Whitby Hydro's most recent cost of service application was filed with the Board for 2010, however the rate process eventually concluded with a complete settlement agreement which reset rates on a calendar based rate year, beginning January 1<sup>st</sup>, 2011. On this basis, the 2016 IRM4 Rate Generator Model indicates 2011 as the last cost of service year.

The following details of Whitby Hydro's rate application are noted below:

### **Board Approved Tariff of Rates and Charges**

Whitby Hydro's confirms that its current 2016 Board Approved Tariff of Rates and Charges issued December 10, 2015, corrected on March 11, 2016 (EB-2015-0113 and EB-2015-0251) is reflected in Sheet 2 of the 2017 IRM4 model. A PDF copy has been included as Appendix C of the application.

### **Billing Determinants**

For the pre-populated sheet (Sheet 4) of the 2017 IRM4 model, Whitby Hydro confirms the accuracy of the billing determinants.

1 **Price Cap Index Adjustment and Stretch Factor**

2 Whitby Hydro has reviewed the Filing Requirements which indicate that the 2017 IRM4 Rate  
3 Generator model will be populated with the 2016 rate-setting parameters as a placeholder until  
4 the stretch factor assignment and inflation factor for 2017 are issued by the Board. As per the  
5 filing requirements, Board staff will update each distributor's information once it is available and  
6 distributors will have an opportunity to comment on the accuracy during the draft Rate Order  
7 process.  
8

9 Whitby Hydro's distribution rates currently include a portion which is designed to recover Low  
10 Voltage (LV) costs (as was identified in the 2010 cost of service application EB-2009-0274,  
11 Exhibit 8, pg 392-393). Whitby Hydro advises the Board that any price cap index and stretch  
12 factor adjustment amounts will be applied separately to each portion of the rate (distribution  
13 revenue and LV cost recovery) so that amounts related to the LV cost recovery will be recognized  
14 appropriately as low voltage recovery revenue and incorporated into the LV variance account  
15 1550 to offset LV costs. As the LV variance account 1550 is intended to be a "pass through"  
16 account which is reviewed for disposition on a regular basis, and the amount of a price cap  
17 index/stretch factor adjustment on the LV portion of the rates is not expected to be material,  
18 Whitby Hydro proposes that it is reasonable to apply the 2017 IRM4 Rate Generator model  
19 calculations as provided. This approach is consistent with that taken and approved in Whitby  
20 Hydro's five previous IRM applications in 2012 through 2015.  
21

22 **Revenue-to-Cost Ratio Adjustments**

23 Whitby Hydro has completed all requirements from a previous Board decision (EB-2009-0274) to  
24 phase in any revenue-to-cost ratio adjustments. As a result, there are no further requirements for  
25 adjustments in the 2017 IRM4 application.  
26

27 **Rate Design for Residential Customers**

28 Whitby Hydro incorporated the second phase of the transition to a fully fixed monthly distribution  
29 service charge in its 2017 IRM4 application. The phase-in period is planned over a four year  
30 period which began in 2016. The resulting increase to Whitby Hydro's monthly service charge is  
31 calculated to be \$3.42, which is within the threshold identified in the Filing Requirements. Whitby  
32 Hydro has also reviewed residential customers at the 10<sup>th</sup> consumption percentile to ensure that  
33 the new rate design along with other rate changes included in this application are not causing a  
34 total bill impact of 10% or greater. As a result, no mitigation plan is necessary to address the new  
35 rate design transition for residential customers at this time.  
36



1 In order to determine the 10<sup>th</sup> consumption percentile, Whitby Hydro used the following steps:

- 2
- 3 1. Extracted residential billing data by customer account from the CIS system. The data
- 4 included consumption information for residential customers billed between January 1,
- 5 2015 and December 31, 2015.
- 6 2. Sorted and summarized consumption data by customer account and removed any
- 7 accounts where there was no consumption value or where the number of bills per
- 8 account was less than 6 (as Whitby Hydro's residential customers are billed bi-monthly).
- 9 3. Counted the number of residential accounts that remained and calculated 10% of the
- 10 count number.
- 11 4. Sorted the accounts and related data by consumption amount from lowest to highest and
- 12 assigned each a number (starting with the lowest consumption as number 1).
- 13 5. Selected the customer account identified with the number derived from step 3 and took
- 14 the consumption number divided by 12 months to arrive at the consumption level to be
- 15 used in calculating monthly bill impacts for residential customers at the 10<sup>th</sup> consumption.
- 16 In Whitby Hydro's case, this amount was 390 kWh.
- 17

18 Whitby Hydro has requested new distribution specific rate riders in this application to address  
19 LRAMVA and Account 1576 dispositions. LRAMVA disposition rate riders will continue to be  
20 recovered as variable charges as per the Filing Requirements (Section 3.2.3) however, rate riders  
21 for the 1576 Disposition will be based on a fixed monthly charge for residential customers. This is  
22 consistent with Board Policy: *A New Distribution Rate Design for Residential Electricity*  
23 *Customers (EB-2014-0210)* and section 2.8.2 of the Chapter 2 Filing Requirements for Electricity  
24 Distribution Rate Applications dated July 14, 2016 which indicates that distributors must propose  
25 a fully fixed rate design for charges applicable to the residential class provided that those charges  
26 are specifically related to the distribution of electricity. Examples of distribution-specific charges  
27 include: Group 2 Deferral and Variance Accounts including balances in accounts 1575/1576,  
28 SCM and ICM rate riders.

### 30 **Retail Transmission Service Rates (RTSRs)**

31 The Board's last Revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission  
32 Service Rates (the "RTSR Guideline") was issued on June 28, 2012. The Board communicated  
33 that it will no longer update the RTSR Guideline unless significant changes are made to the  
34 methodology used to calculate the RTSRs. The RTSR Guideline requires distributors to adjust  
35 their proposed RTSRs based on a comparison of historical transmission costs adjusted for the  
36 new Ontario Uniform Transmission Rates ("UTR") levels and revenue generated under existing

RTSRs. Board Staff has included RTSR worksheets within the 2017 IRM4 Rate Generator model and included the most current rates. The most recent RTSR Guideline indicates that once new UTRs or Hydro One Networks Inc ("Hydro One") transmission rates are determined, Board Staff will adjust each distributor's IRM rate application to incorporate any change. As there have been no specific RTSR Guideline updates, it is expected that this process will continue for 2017 IRM rate applications.

In addition, Whitby Hydro has populated the model with the required historical data and requests that the Board update Whitby Hydro's 2017 rate application to incorporate approved 2017 UTRs or the most current draft data available/requested for 2017 UTRs (should they not be approved at the time of Whitby Hydro's Decision).

#### **Deferral and Variance Account Dispositions**

Whitby Hydro has completed the continuity schedule in the 2017 IRM4 Rate Generator model related to Group 1 Deferral and Variance Accounts (DVA). Whitby Hydro's last disposition of Group 1 account balances was in the 2016 IRM application which was based on 2014 balances. In keeping with the model instructions, the continuity starts with the balances as per the date for which approval was last received (ie. 2014 balances).

The group 1 Total Claim (2015 ending balances plus any identified adjustments and projected carrying costs to December 31, 2016) does not exceed the threshold test. As a result, this application does not include a disposition request for the Total Group 1 DVA balance.

Group 1 accounts are generally considered in aggregate for disposition requests as they typically affect a large grouping of ratepayers within all customer classes. However, in 2015 certain variances (or portions of variance balances) have been introduced that relate specifically to current Class A customers. Whitby Hydro is proposing to address these Class A specific variances through a disposition as part of this application. Further details are outlined in the Global Adjustment section of this application.

#### **Wholesale Market Participants**

Whitby Hydro has followed the approach identified in the 2017 IRM4 Rate Generator model to address wholesale market participants (WMP).

**Global Adjustment**

Previous to 2015, Whitby Hydro has not had any Class A customers. Based on recent changes related to the Industrial Conservation Initiative (ICI), Whitby Hydro had 2 eligible customers who opted into Class A effective July 1, 2015.

**Class A specific DVA disposition – Global Adjustment Variance**

During 2015, Whitby Hydro had a limited number of customers (2) transition from Class B to Class A effective July 1, 2015. As of July 1, 2015, these customers no longer contributed to variances related to Global Adjustment (GA). However, these customers did contribute to GA variances during January 1 – June 30, 2015. The 2017 IRM4 rate generator model provides an allocation of the 2015 GA variance amount to former Class B customers who transitioned to Class A mid-year in Tab 6.a.

Whitby Hydro is proposing that the GA variance amount of \$56,136 allocated to the two new Class A customers be disposed of in this application for the following reasons:

- Unlike the Total Group 1 variance balance, these amounts specifically relate to a small number of customers (2). As a result, it is imperative that the disposition be considered separately from other calculations and thresholds that are set to trigger the disposition requirements of the Total Group 1 variance balances which are spread out over a large customer base.
- The amount represents approximately 7.8% of the total GA variance amount for 2015. In Whitby Hydro's opinion, this amount is considered significant for the two customers it affects.
- It is reasonable that any customer who transitions to Class A in 2015 should expect to have any customer specific financial implications related to a period prior to their transition identified and addressed in a timely manner. Given that the GA variance amount relates to January – June 2015 timeframe, Whitby Hydro feels it is not reasonable to delay the financial impact of the disposition beyond the 2017 rate year.

Whitby Hydro has followed the allocation approach identified by the OEB in the Filing Requirements (Section 3.2.5.2) and proposes that the amounts identified in Tab 6.a. of the 2017 IRM4 model be approved for disposition in 2017. Whitby Hydro also proposes that the affected Class A customers be given the option of settling this through 12 equal adjustments to their bills consistent with EDDVAR or a one-time settlement. Whitby Hydro intends to communicate with these customers during the rate application process to provide them with information related to

1 their allocated portion of the GA variance amount and obtain feedback and information related to  
2 their preferences for billing adjustment.

3  
4 Settlement Process

5 As per the Filing Requirements, Whitby Hydro has included an overview of its settlement process  
6 with the IESO (see Appendix G). This process remains unchanged from the document submitted  
7 as part of the 2016 rate application (EB-2015-0113).

8  
9 **Capacity Based Recovery (CBR) – previously called Capacity Based Demand Response**

10 Whitby Hydro will follow the accounting guidance on the disposition of CBR variances issued on  
11 July 25, 2016. It is Whitby Hydro's understanding that all CBR variances for Class A customers  
12 from 2015 to the date of the first billing period following June 16, 2016 (date of the Supplementary  
13 Decision and Order (EB-2016-0193)) should be addressed through a billing adjustment outside of  
14 the rate application process. Whitby Hydro will address any CBR variances for Class B  
15 customers during the next rate application which includes a Group 1 disposition request.

16  
17 It is Whitby Hydro's understanding that the Supplementary Decision and Order (EB-2016-0193)  
18 supersedes the tariff sheets for the purpose of WMSR billings of Class A customers until revised  
19 tariffs for distributors are issued under their next rate proceeding (as per the Board's letter  
20 regarding *Accounting Guidance on Capacity Based Recovery (previously called Capacity Based*  
21 *Demand Response*) dated July 25, 2016). On this basis, Whitby Hydro anticipates that the Board  
22 will consider an alternate approach to the format of rate decisions and tariffs issued for 2017 to  
23 address WMSR and CBR. While the Board may have already contemplated an appropriate  
24 approach to be used uniformly across all electricity distributors' rate decisions, Whitby Hydro  
25 offers a suggestion that 2017 rate decisions be structured to address CBR for Class A customers  
26 separately and that the tariff include a split of WMSR to reflect each component ie. regular  
27 WMSR (for both Class A and Class B customers) and the CBR component for Class B. Whitby  
28 Hydro appreciates the Board's consideration and efforts to make the 2017 rate decisions and  
29 tariffs clear and transparent for both customers to understand and distributors to administer.

30  
31 **LRAM Variance Account (LRAMVA) and Disposition**

32 Whitby Hydro has included a request for the disposition of LRAMVA (1568) balances as part of  
33 this application. The continuity schedule of the 2017 IRM4 Rate Generator model (Sheet 3) has  
34 been updated to include LRAMVA amounts and the requested disposition amount of \$588,763.

1 The disposition amount relates to CDM programs from 2011- 2014 as well as 2015 programs  
2 (extension programs and the new conservation first framework programs), and the impacts of lost  
3 revenues as a results of these programs during the calendar years 2011 - 2015 including  
4 carrying charges projected to December 31, 2016. In preparing its LRAMVA disposition claim,  
5 Whitby Hydro has reviewed the OEB's recent *Report of the Ontario Energy Board, Updated*  
6 *Policy for the Lost Revenue Adjustment Calculation* issued May 19, 2016 to ensure alignment  
7 with the LRAMVA disposition request. Accordingly, Whitby Hydro has included adjustments to  
8 the LRAMVA (1568) balances to ensure that any lost revenue related to peak demand response  
9 programs has been removed. The disposition amount also includes an adjustment to include the  
10 calculation of lost revenue related to the final 2015 CDM report issued by the IESO on June 30,  
11 2016.

12  
13 Whitby Hydro provides the following statements:

- 14 • The most recent input assumptions available at the time of the program evaluation have  
15 been used when calculating the lost revenue impact.
- 16 • The most recent appropriate final CDM evaluation report from the IESO has been used in  
17 support of the lost revenue calculation. Copies of the 2014 and 2015 final reports were  
18 provided by the IESO in Excel format. The Excel spreadsheets have been submitted with  
19 this application via the OEB RESS portal.
- 20 • There are no OEB approved programs included in the lost revenue calculations.
- 21 • There was no CDM adjustment in the approved load forecast in Whitby Hydro's last cost  
22 of service application (EB-2009-0274).

23  
24 Whitby Hydro prepared most of its LRAMVA application and schedules prior to the release and  
25 review of the LRAMVA workform. As a result, Whitby Hydro has included its own supporting  
26 schedules and spreadsheets as part of this application. The LRAMVA workform assumes a  
27 standard approach to such elements as the impacts of persistence and the calculation of carrying  
28 cost. These do not align with Whitby Hydro's process which uses detailed persistence data from  
29 the OPA/IESO and carrying costs that are aligned with the opening account 1568 balance each  
30 month (per financial transactions in the general ledger). With a limited timeline between the  
31 release of the most recent LRAMVA workform model and the application filing deadline, Whitby  
32 Hydro suggests that its supporting schedules and spreadsheets should be relied on as the  
33 primary evidence in support of the LRAMVA disposition request and that this evidence essentially  
34 includes the critical elements of information that would otherwise be provided in the LRAMVA  
35 workform.

36

The completion of the LRAMVA workform is a duplicative process to work already completed by Whitby Hydro staff and would require significant customization of the LRAMVA workform model to align with Whitby Hydro's more detailed approach to the LRAM calculations. As a result, and given the tight timeline between issuing this new filing requirement and model (last updated August 4, 2016), Whitby Hydro would appreciate the Board's consideration to waive the requirement of filing a LRAMVA workform in this application if sufficient evidence is otherwise available in alternate format. Whitby Hydro will communicate further with Board staff on this matter and proceed accordingly.

A summary of the LRAMVA disposition claim by customer rate class and the associated rate riders is as follows:

**LRAMVA - Summary of LRAM for 2011 - 2015 Final CDM Program Results**

Customer Class	2011-2014 Programs			2015 Programs			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Residential	220,032	6,258	226,289	36,156	247	36,403	256,188	6,504	262,692
GS<50 kW	46,484	1,322	47,806	12,343	84	12,427	58,826	1,406	60,232
GS 50-4,999 kW	241,358	6,864	248,222	6,889	47	6,936	248,246	6,911	255,158
Streetlighting				10,608	72	10,681	10,608	72	10,681
<b>Total LRAM Amounts</b>	<b>507,873</b>	<b>14,444</b>	<b>522,317</b>	<b>65,996</b>	<b>450</b>	<b>66,446</b>	<b>573,869</b>	<b>14,894</b>	<b>588,763</b>

**1** year

Customer Class	LRAMVA Amount 2011-2014	LRAMVA Amount 2015	Total	Annual Recovery	Volume	Rate Rider	per
Residential	226,289	36,403	262,692	262,692	358,809,051	\$ 0.0007	kWh
GS<50 kW	47,806	12,427	60,232	60,232	86,010,023	\$ 0.0007	kWh
GS 50-4,999 kW	248,222	6,936	255,158	255,158	950,510	\$ 0.2684	kW
Streetlighting	0	10,681	10,681	10,681	23,991	\$ 0.4452	kW
	<b>522,317</b>	<b>66,446</b>	<b>588,763</b>	<b>588,763</b>			

Information detailing the LRAMVA claim and the supporting schedules and documents are included with Appendix A.

**Tax Changes**

Whitby Hydro has completed the 2017 tax sharing information in the 2017 IRM4 Rate Generator model. The incremental tax savings calculated in the model is a credit of \$100,348, of which half (-\$50,174) is to be shared with Whitby Hydro customers. Whitby Hydro has relied on the OEB's model to derive appropriate tax rates for 2017 (the underlying tax tables are embedded within the model and are not visible to the user). The resulting volumetric rate riders calculated by the

model (using annualized consumption/demand) indicate amounts with low levels of materiality for several of the customer classes. While rate riders are generated, upon further review, it appears that when the low dollar amount of the disposition by customer class is converted to a kWh/kW rate rider (rounded to four decimal places), the result can produce a relatively significant discrepancy between the calculated disposition (ie. annual kWh or kW multiplied by the tax change rate rider from sheet 9 of the 2017 IRM4 Rate Generator model) and the intended tax savings (sheet 9, column E).

For clarity, a summary of the comparison by customer class has been provided below:

**2017 Tax Sharing - Analysis of Tax Sharing to Distribute vs Projected Savings Generated By Rate Riders**

	Billed kWh (A)	Billed kW (B)	# Customers (C)	Tax Chg Rate Rider per kWh/kW/ Custome r (D)	Calculated Amount (E=D*(A, B or C) as applicable)	Total Z Factor Change\$ by Rate Class (F)*	Diff \$ (G=E-F)	Diff% (G/F)
Residential	358,809,051		39,251	(\$0.0700)	(\$32,971)	-32,012	(\$958)	3%
GS<50 kW	86,010,023			(\$0.0001)	(\$8,601)	-4,864	(\$3,737)	77%
GS>50 kW	405,044,147	950,510		(\$0.0128)	(\$12,167)	-12,175	\$9	0%
USL	1,765,346			(\$0.0002)	(\$353)	-302	(\$51)	17%
Sent. Lights	33,877	95		(\$0.0835)	(\$8)	-8	(\$0)	0%
Streetlights	8,871,207	23,991		(\$0.0338)	(\$811)	-812	\$1	0%
	860,533,651	974,596			(\$54,910)	(\$50,174)	(\$4,736)	9%

\* as per OEB's 2017 Rate Generator Model

The overall difference between the intended shared savings and the calculated disposition is 9%. The calculated disposition for most rate classes produces reasonable results; however the General Service less than 50kW class shows a significant variance of 77% between the calculated disposition and the intended shared savings. On a smaller scale, the USL class shows a difference of 17% and the difference for Residential is 3%.

Given that implementation of the calculated rate riders would not produce the intended results for all rate classes due to the low materiality level of the disposition amounts by customer classes combined with the rounding aspect of the rate riders, Whitby Hydro proposes that it be allowed to record the total amount to be refunded in account 1595. This approach is consistent with Whitby Hydro's recommendations and the Board's approvals in Whitby Hydro's 2013 - 2016 IRM

1 applications. The Filing Requirements also suggest support of this approach in Appendix B,  
2 *Treatment of negligible rate adders and rate riders*, where it is indicated that rate riders that do  
3 not produce the intended results, can be addressed through alternative approaches.

4  
5 Further, this approach will help to ensure that customers more fully receive the appropriate share  
6 of the tax savings as the amount will be disposed of in a future rate setting process, at a time  
7 when sufficient balances have accumulated to ensure that the intended disposition results are  
8 more closely achieved.

9  
10 **Z-Factor Claims**

11 Whitby Hydro has not included a Z-Factor claim in this application.

12  
13 **Advanced Capital Module (ACM) and Incremental Capital Module (ICM)**

14 Whitby Hydro has not requested rate relief through an ACM or ICM in this application.

15  
16 **Treatment of Costs for “Eligible Investments”**

17 Whitby Hydro is not requesting any funding adders for renewable generation or smart grid.  
18 Whitby Hydro will file a Distribution System Plan in its next cost of service application or as  
19 otherwise required by the Board.

20  
21 **Smart Meters**

22 Whitby Hydro has not included any requests related to Smart Meters in this application, except for  
23 the continuance of the existing approved Smart Meter Incremental Revenue Requirement rate  
24 rider and the rate rider for Smart Meter Entity Charge as per the current Board approved rate  
25 order.

26  
27 **Off- Ramps**

28 Whitby Hydro's earnings for 2015 are not in excess of the dead band of +/- 300 basis points from  
29 the OEB-approved return on equity (ROE).

30  
31 The Board indicated in a letter (EB-2015-0113) dated July 16, 2015, that it had performed a  
32 review of Whitby Hydro's ROE for 2013 and 2014 and confirmed that the earnings were materially  
33 affected by the treatment of deferral and variance accounts for the purpose of payments in lieu of  
34 taxes (PILs). Without this effect the ROE would have been within 300 basis points of the OEB  
35 approved ROE in these years.



**Additional Information – Specific Exclusions from Price Cap IR**

Whitby Hydro has not included any of the identified examples of specific issues identified for exclusion from a Price Cap IR with one exception. As indicated in its December 31, 2015 letter to the Board (EB-2016-0001) requesting a cost of service deferral, Whitby Hydro advised the Board that it intended to file a separate application to continue the process of returning credits associated with Account 1576 – CGAAP Accounting Changes for the net activity in 2015 and a calculated return.

The approach and current application to address the 1576 transactions outside of a cost of service process is similar in nature to Whitby Hydro's previous application (EB-2015-0251). EB-2015-0251 addressed 1576 balances at the end of 2014 plus a calculated return and was filed separate from the 2016 IRM application. When the Board issued its "Notice", it confirmed that the 1576 application and the 2016 IRM application would be handled through a consolidated hearing. A consolidated process was believed to be more efficient and allowed the overall bill impacts of both applications to be reviewed together.

Whitby Hydro has included the 1576 Disposition request as part of the 2017 IRM application. This is consistent with the precedent established last year by the Board whereby Whitby Hydro's 1576 application was essentially folded into the IRM application through a combined hearing. This approach was also discussed with Board staff on August 11, 2016 which re-affirmed that addressing the 1576 Disposition request as part of the 2017 IRM application was the preferred approach. Both the 1576 Disposition and other elements of the 2017 IRM application have proposed rates effective January 1, 2017 and it is beneficial to streamline them together through a combined application for review and approval.

**Account 1576 Disposition**

Whitby Hydro proposes to dispose of the 2015 net activity in Account 1576 plus a calculated rate of return. The amount of the disposition is a credit of \$1,285,347 (1,200,811 + \$84,536 return). The proposed disposition is similar in nature to Whitby Hydro's previous application (EB-2015-0251).

Consideration of the proposed 1576 application and the resulting significant credit to all of Whitby Hydro's customers is important and assists in tempering any upward pressures from other rate increases and new rate riders such as the proposed LRAMVA disposition. It also assists in reducing some of the rate shock which would otherwise occur as the previously approved 1576 disposition rate rider expires at the end of 2016.

Details and supporting calculations and schedules for the 1576 Disposition can be found in Appendix B.

#### **Bill Impacts**

Upon review, Whitby Hydro found that the 2017 IRM4 Rate Generator model (sheet 20) was improved considerably over previous years however, it does not fully accommodate a few specific scenarios accurately to assess bill impacts. These include:

- Use of TOU rates, when RPP tiered should be used for unmetered customer classes (ie. USL, Sentinel Lights)
- Inability to remove the Shared Tax Savings (STS) rate rider to align with Whitby Hydro's proposal in this application to transfer this balance to a 1595 sub-account.

Whitby Hydro has identified these items to Board staff. In order to address these areas and provide more accurate and complete bill impacts, Whitby Hydro prepared a separate Excel model (outside of the 2017 IRM4 Rate Generator model) to review bill impacts and as such, did not rely on the bill impact templates generated in the Board issued model (sheet 20).

The total bill impacts proposed range from -2.33% to 3.63%.

Key impacts to the overall bill are summarized as:

- Distribution rates reflective of a 1.8% price cap index
- 1576 Rate Riders (credits) are ~40% lower than prior year. The proposed 1576 disposition reflects the return to customers of 1 year of 1576 transactions as compared to the current rate rider which represents 2 years of transactions.
- Addition of proposed LRAMVA disposition rate riders (this is the first LRAMVA disposition requested by Whitby Hydro)
- Transmission rates decline by ~5% for all customer classes
- Expiry of GA rate riders is primary contributor to the decline in total bill impacts for non RPP customers (GS >50kW and Streetlighting)

Copies of the current and proposed tariff sheets and Whitby Hydro's calculated customer bill impacts are included in this Application (Appendices C, D and E respectively).

**2017 Bill Impact Summary**

Customer Class	kWh (1)	kW	RPP Price (2)	Distribution Charges-A excl. pass-through (3a)		B incl. pass-through (3b)		Delivery Charges (4)		Total Bill (5)	
				\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Residential	750		RPP TOU	\$ 1.93	6.44%	\$ 2.08	6.05%	\$ 1.77	3.87%	\$ 2.00	1.32%
Residential - 10th percentile	390		RPP TOU	\$ 3.01	11.62%	\$ 3.09	10.80%	\$ 2.92	8.49%	\$ 3.31	3.63%
GS<50 kW	2,000		RPP TOU	\$ 4.58	7.09%	\$ 4.78	6.35%	\$ 3.94	3.83%	\$ 4.46	1.12%
GS>50 kW	40,000	100	Non-RPP	\$ 81.96	16.00%	\$ (136.44)	-14.58%	\$ (151.59)	-10.44%	\$ (171.30)	-2.33%
Unmetered Scattered Load	500		RPP Tier	\$ 0.98	3.98%	\$ 1.33	4.99%	\$ 1.12	3.34%	\$ 1.27	1.22%
Sentinel Lights	150	1	RPP Tier	\$ 1.28	6.42%	\$ 1.21	5.88%	\$ 1.10	4.46%	\$ 1.24	2.60%
Street Lighting	557,000	1,240	Non-RPP	\$ 1,534.08	5.45%	\$ (637.65)	-1.92%	\$ (779.01)	-2.05%	\$ (880.28)	-0.70%

**Notes:**

(1) The residential standard used for illustrative purposes is 750 kWh per EB-2016-0153

(2) RPP Pricing for May 1, 2016 to Oct 31, 2016

Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2016, pg 22)  
RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

(3a) Distribution Charges-A includes Distribution Monthly Service Charge, Volumetric Charges and disposition of 1576

(3b) Distribution Charges-B include those described in note 3(a) plus pass-through charges such as Rate Riders for Deferral/Variance Recovery and Global Adjustment, as well as Line Losses, and the Smart Meter Entity Charge

(4) Delivery Charges include all Distribution Charges (per notes 3a and 3b), plus Transmission Service Charges

(5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, rural rate protection and standard supply service), debt retirement charge (DRC) where applicable and HST

1  
2  
3  
4

1    **Attachments**

- 2    Appendix A     Lost Revenue Adjustment Mechanism Variance (LRAMVA) Disposition
- 3    Appendix B     Account 1576 Disposition
- 4    Appendix C     2016 Approved Tariff of Rates and Charges
- 5    Appendix D     2017 Proposed Tariff of Rates and Charges
- 6    Appendix E     Customer Bill Impacts
- 7    Appendix F     2017 IRM4 Rate Generator Model
- 8    Appendix G     Settlement Process with IESO

**APPENDIX A:**  
**LOST REVENUE ADJUSTMENT**  
**MECHANISM VARIANCE (LRAMVA)**  
**DISPOSITION**

## LOST REVENUE ADJUSTMENT MECHANISM VARIANCE (LRAMVA)

### BACKGROUND:

The Conservation and Demand Management Code ("CDM code") was first established to provide electricity distributors with the obligations and requirements to which they must comply in relation to the established CDM targets. The CDM code applied to the four year period from January 1, 2011 to December 31, 2014. Subsequently, the Board issued on April 26, 2012, the *"Guidelines for Electricity Distributors Conservation and Demand Management"* (EB-2012-0003) ("2012 CDM guidelines"), which provided further guidance on certain provisions in the CDM code and details on the Lost Revenue adjustment mechanism ("LRAM") related to recovery of lost revenue arising from successful implementation of CDM programs under the CDM code. The CDM code and related 2012 CDM Guidelines remain applicable for all activities related to the current 2011 to 2014 CDM Framework.

To complement the 2015 to 2020 CDM Framework the Board issued the *"Requirement Guidelines for Electricity Distributors Conservation and Demand Management"* (EB-2014-0278) ("2015 CDM Guidelines"). The 2015 CDM Guidelines are applicable to CDM programs beginning January 1, 2015. As per the 2015 CDM Guidelines, distributors should continue the current LRAM mechanism for approved CDM programs between 2015 and 2020.

In the 2012 CDM guidelines, the Board established account 1568 LRAMVA to capture, at the customer class level, the difference between: the results of actual verified impacts of authorized CDM activities for Board approved and OPA contracted province wide CDM programs in relation to activities undertaken by the distributors and the level of CDM activities in the distributors load forecast (ie. the level embedded in rates). The OEB stated that distributors are generally expected to include CDM as part of their load forecast to ensure that ratepayers are realizing the true benefits of conservation at the earliest times possible and to mitigate the variance between forecasted and actual revenue losses.

When a distributor includes a CDM load reduction in its distribution rates, the amount of the forecast that was adjusted for would be compared to the actual CDM results verified by an independent third party (for Board-approved programs) for each year of the CDM program, evaluated according to the IESO/OPA's EM&V protocols as directed in the CDM code. As per the Filing Requirements, a separate third party review for IESO/OPA-Contracted Province-Wide CDM programs is not required.

The calculated LRAMVA amount is to be recorded in account 1568 and is subject to carrying charges. Distributors are expected to apply for disposition of the LRAMVA in their cost of service application and may also request disposition as part of an IRM application if the balance is deemed to be significant to the distributor.

**OVERVIEW:**

Whitby Hydro has been active in offering and promoting CDM programs to its customers since the early 2005 programs began (originally funded through the third installment of incremental market adjusted revenue requirement). Efforts have continued throughout the years up to and including the programs offered to support 2011–2014 targets through IESO/OPA funded programs and Whitby Hydro's CDM activity within the 2015–2020 timeframe under the new conservation framework.

Whitby Hydro's CDM efforts during 2011–2015 have resulted in considerable energy and demand savings for customers however this has contributed to distribution revenue losses as a result of the associated decreases in kilowatt hour (kWh) consumption and kilowatt (kW) demand. Whitby Hydro has included its first request to recover LRAMVA balances established under account 1568 in this application.

The disposition claim amount is \$588,763.

A reconciliation of the reported balances (2015 RRR 2.1.7 trial balance) at the end of December 31, 2015 for account 1568 and the claim amount has been provided in Table 1. The reconciling items include:

1. The removal of demand response (-\$7,945)

As per the "*Report of the Ontario Energy Board, Updated Policy for the Lost Revenue Adjustment Mechanism Calculation*" (EB-2016-0182), Whitby Hydro has removed any LRAMVA amounts for Demand Response ("DR") programs. No peak demand savings from DR programs are included within the disposition claim.

2. A true up of the 2015 program results (+\$49,801)

Whitby Hydro has calculated the 2015 LRAMVA amount to be \$65,996, based on the *Final 2015 Annual Verified Results Report for Whitby Hydro* issued by the IESO on June 30, 2016. The 2015 RRR 2.1.7 trial balance already included an estimated LRAMVA value of \$16,195 for 2015 programs based on 3<sup>rd</sup> quarter preliminary IESO reports. The true-up adjustment represents the difference of these amounts and is included in the LRAMVA claim.

3. Projected carrying costs (interest) – From January 1, 2016 to December 31, 2016

# Table 1: LRAMVA (Account 1568) - Reconciliation of 2015 RRR to Disposition

## Claim

	Principal	Interest	Total
2011-2014 Programs	515,818	8,810	524,628
2015 Programs (Estimate)	16,195	0	16,195
Total (as per RRR Dec. 31, 2015)	532,013	8,810	540,823
<u>Adjustments (1):</u>			
1) Remove Demand Response Programs	(7,945)	0	(7,945)
2) True-Up for 2015 Final CDM Report	49,801	0	49,801
	41,856	0	41,856
2011-2014 Programs	507,873	8,810	516,683
2015 Programs	65,996	0	65,996
Subtotal	573,869	8,810	582,679
<u>Projected Interest Jan 1 - Dec 31, 2016 (2)</u>			
2011-2014 Programs		5,634	5,634
2015 Programs		450	450
	0	6,084	6,084
<u>Total Claim</u>			
2011-2014 Programs	507,873	14,444	522,317
2015 Programs	65,996	450	66,446
Total	573,869	14,894	588,763

1) Adjustments amounts are reflected in IRM Model - Tab 3, cell BM42

2) Project Interest amounts are reflected in IRM Model - Tab 3, cell BQ42

The matrix below identifies program results and persistence that have been included in the LRAMVA disposition request:

	2011 LRAMVA	2012 LRAMVA	2013 LRAMVA	2014 LRAMVA	2015 LRAMVA
2011 Programs	Yes	Yes*	Yes*	Yes*	Yes*
2012 Programs		Yes	Yes*	Yes*	Yes*
2013 Programs			Yes	Yes*	Yes*
2014 Programs				Yes	Yes*
2015 Programs					Yes

\* Persistence is based on data supplied by the OPA

Whitby Hydro plans to address the disposition of any remaining LRAMVA balances (ie. amounts related to persistence) associated with the 2011–2014 and 2015 programs at a later date as part of a future IRM or Cost of Service application.



A summary of the LRAMVA disposition request by customer class by year including projected carrying charges is provided.

**Table 2: LRAMVA Disposition Summary**

*LRAMVA - Summary of LRAM for 2011 - 2015 Final CDM Program Results*

Customer Class	2011-2014 Programs			2015 Programs			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Residential	220,032	6,258	226,289	36,156	247	36,403	256,188	6,504	262,692
GS<50 kW	46,484	1,322	47,806	12,343	84	12,427	58,826	1,406	60,232
GS 50-4,999 kW	241,358	6,864	248,222	6,889	47	6,936	248,246	6,911	255,158
Streetlighting				10,608	72	10,681	10,608	72	10,681
<b>Total LRAM Amounts</b>	<b>507,873</b>	<b>14,444</b>	<b>522,317</b>	<b>65,996</b>	<b>450</b>	<b>66,446</b>	<b>573,869</b>	<b>14,894</b>	<b>588,763</b>

## LRAMVA CALCULATIONS FOR DISPOSITION:

### 2011-2014 Programs

Whitby Hydro has prepared its LRAMVA calculations in accordance with the CDM Guidelines. Whitby Hydro participated in OPA funded programs throughout 2011–2014 and does not have any Board–approved programs. As a result, Whitby Hydro has relied on the OPA/IESO’s Final Annual Reports for 2011, 2012, 2013 and 2014 programs as the basis for the net savings used in the LRAMVA calculations.

In addition to the OPA/IESO’s Final Annual Reports, Whitby Hydro also received supplemental information from the OPA/IESO which identifies persistence by program into the future. The information is part of the underlying data which supports the OPA/IESO’s Final Annual Report and is not expected to change. If there are any updates or changes to previous program year results, the OPA/IESO has included them in the following years’ Final Annual Report under the “Adjustments to Previous Years Verified Results”. For example, for the 2013 OPA Final Annual Report, any adjustments related to 2012 program results are shown as “Adjustments to Previous Years Verified Results” under the 2013 reporting year column. On this basis, Whitby Hydro considers the supplemental information provided by the OPA/IESO for 2011, 2012, 2013 and 2014 Final Annual Reports which includes each year’s program persistence into future years as appropriate for use in calculating the LRAMVA impact to the end of 2015. If any adjustments occur that are identified outside of those included in the currently published OPA *2011-2014 Final Results Report* and the underlying supplemental information, Whitby Hydro will consider them for future LRAMVA calculation and disposition requests.

### 2015 Programs

Whitby Hydro participated in IESO funded programs in 2015 and does not have any Board–approved programs. As a result, Whitby Hydro has relied on the IESO’s *Final 2015 Annual Verified Results Reports*

as the basis for the net savings used in the LRAMVA calculations. Whitby Hydro will consider the persistence of 2015 Programs during a future LRAMVA disposition request.

### **CDM Adjustment – Load Forecast**

Whitby Hydro prepared its last cost of service application prior to the issuance of the CDM guidelines and the introduction of LRAMVA. Prior to the LRAMVA, there was no specific requirement to address a CDM adjustment in the load forecast. As a result, Whitby Hydro's Settlement Agreement, upon which the 2011 rates were based, was not determinative on the point of whether CDM was or was not included in the accepted load forecast for 2011. In order to provide clarity and regulatory certainty, Whitby Hydro, in its 2012 and 2013 IRM rate application requested that the Board consider providing a decision on the matter of whether its load forecast for 2011 included a CDM adjustment and if an adjustment did exist, the value or process to determine the value by customer class. Whitby Hydro took the position that its load forecast did not include a CDM adjustment. With regards to the matter of CDM impacts on its 2011 load forecast. The Board in its 2013 Decision stated:

*The Board finds that the 2011 forecast did not include CDM impacts related to Whitby's 2011-2014 CDM programs and therefore, Whitby Hydro is eligible to apply for a disposition of a LRAM Variance account for 2011.*

The 2013 IRM decision provided certainty on this issue in the absence of being specifically addressed in the last cost of service application and settlement agreement. On this basis, the full amount of the LRAM associated with the 2011-2015 OPA/IESO CDM programs including the persistence of those programs up to December 31, 2015 and the associated carrying costs projected to the end of December 31, 2016 has been included in the disposition request. The carrying costs have been calculated as per the OEB's prescribed interest rates published for deferral and variance accounts. Projected carrying costs reflect the most recent rate at the time of application filing 1.10% (Q3 2016 rate). Whitby Hydro has applied carrying costs to the customer classes in the same proportion as the total lost revenue amounts.

The LRAM is determined by calculating the energy savings for each customer class and assigning a value to those energy savings using the distributor's Board-approved variable distribution charge appropriate to each class. As per the CDM guidelines, the calculation does not include any Regulatory Asset Recovery through rate riders, but does include volumetric rate riders for tax sharing and forgone revenue. Forgone revenue includes any approved rate riders for LRAM for programs prior to 2011. The amounts have been calculated by customer rate class. As per the "Report of the Ontario Energy Board, Updated Policy for the Lost Revenue Adjustment Mechanism Calculation" (EB-2016-0182), Whitby Hydro has multiplied the peak demand (kW) savings amounts from energy efficiency programs included in the IESO Final Results by the number of months the IESO has indicated those savings take place throughout the year. Details of the 2011-2014 Program's LRAM calculation by customer rate class for Residential, GS<50 kW, GS>50 kW and StreetLighting are included in Tables 3 through 5.

**Table 3: Residential LRAM 2011-2014**

		2011			2012			2013			2014			2015			Total Lost Revenue
		Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	
2011 Programs - Residential																	
Appliance Exchange	kWh	3,509.23	0.0146	51.23	3,509.23	0.0149	52.29	3,509.23	0.0144	50.53	2,611.42	0.0146	38.13	0.00	0.0148	0.00	192.18
Appliance Retirement	kWh	226,453.15	0.0146	3,306.22	226,453.15	0.0149	3,374.15	226,453.15	0.0144	3,260.93	226,148.76	0.0146	3,301.77	153,556.72	0.0148	2,272.64	15,515.70
Bi-Annual Retailer Event	kWh	254,227.22	0.0146	3,711.72	254,227.22	0.0149	3,787.99	254,227.22	0.0144	3,660.87	254,227.22	0.0146	3,711.72	232,344.96	0.0148	3,438.71	18,311.00
Conservation Instant Coupon Booklet	kWh	191,284.51	0.0146	2,792.75	191,284.51	0.0149	2,850.14	191,284.51	0.0144	2,754.50	191,284.51	0.0146	2,792.75	176,008.38	0.0148	2,604.92	13,795.07
HVAC Incentives	kWh	580,360.59	0.0146	8,473.26	580,360.59	0.0149	8,647.37	580,360.59	0.0144	8,357.19	580,360.59	0.0146	8,473.26	580,360.59	0.0148	8,589.34	42,540.43
Retailer Co-op	kWh	0.00	0.0146	0.00	0.00	0.0149	0.00	0.00	0.0144	0.00	0.00	0.0146	0.00	0.00	0.0148	0.00	0.00
		1,255,834.71		18,335.19	1,255,834.71		18,711.94	1,255,834.71		18,084.02	1,254,632.51		18,317.63	1,142,270.66		16,905.61	90,354.38
2012 Programs - Residential		Note 1															
Appliance Exchange	kWh	0.00	0.0146	0.00	5,076.61	0.0149	75.64	5,076.61	0.0144	73.10	5,076.61	0.0146	74.12	5,060.16	0.0148	74.89	297.75
Appliance Retirement	kWh	0.00	0.0146	0.00	92,074.33	0.0149	1,371.91	92,074.33	0.0144	1,325.87	92,074.33	0.0146	1,344.29	91,869.36	0.0148	1,359.67	5,401.73
Bi-Annual Retailer Event	kWh	18,888.23	0.0146	275.77	250,573.07	0.0149	3,733.54	250,573.07	0.0144	3,608.25	250,573.07	0.0146	3,658.37	250,573.07	0.0148	3,708.48	14,984.41
Conservation Instant Coupon Booklet	kWh	2,384.66	0.0146	34.82	14,480.32	0.0149	215.76	14,480.32	0.0144	208.52	14,480.32	0.0146	211.41	14,480.32	0.0148	214.31	884.81
HVAC Incentives	kWh	-72,230.35	0.0146	(1,054.56)	306,807.98	0.0149	4,571.44	306,807.98	0.0144	4,418.03	306,807.98	0.0146	4,479.40	306,807.98	0.0148	4,540.76	16,955.07
Retailer Co-op	kWh	0.00	0.0146	0.00	0.00	0.0149	0.00	0.00	0.0144	0.00	0.00	0.0146	0.00	0.00	0.0148	0.00	0.00
		-50,957.46		(743.98)	669,012.31		9,968.28	669,012.31		9,633.78	669,012.31		9,767.58	668,790.89		9,898.11	38,523.77
2013 Programs - Residential					Note 1												
Appliance Exchange	kWh				0.00	0.0149	0.00	10,713.76	0.0144	154.28	10,713.76	0.0146	156.42	10,713.76	0.0148	158.56	469.26
Appliance Retirement	kWh				0.00	0.0149	0.00	61,730.57	0.0144	888.92	61,730.57	0.0146	901.27	61,730.57	0.0148	913.61	2,703.80
Bi-Annual Retailer Event	kWh				0.00	0.0149	0.00	148,620.60	0.0144	2,140.14	148,620.60	0.0146	2,169.86	139,665.85	0.0148	2,067.05	6,377.05
Conservation Instant Coupon Booklet	kWh				0.00	0.0149	0.00	66,677.23	0.0144	960.15	66,677.23	0.0146	973.49	64,107.76	0.0148	948.79	2,882.43
HVAC Incentives	kWh				6,573.64	0.0149	97.95	405,094.55	0.0144	5,833.36	405,094.55	0.0146	5,914.38	405,094.55	0.0148	5,995.40	17,841.09
Peaksaver Plus	kWh						0.00	1,485.27	0.0144	21.39		0.0146	0.00		0.0148	0.00	21.39
HAP	kWh				0.00	0.0149	0.00	66,032.82	0.0144	950.87	65,993.59	0.0146	963.51	65,990.03	0.0148	976.65	2,891.03
					6,573.64		97.95	760,354.79		10,949.11	758,830.30		11,078.92	747,302.52		11,060.08	33,186.06
2014 Programs - Residential								Note 1									
Appliance Exchange	kWh							0.00	0.0144	0.00	15,516.00	0.0146	226.53	15,516.47	0.0148	229.64	456.18
Appliance Retirement	kWh							0.00	0.0144	0.00	47,807.00	0.0146	697.98	47,807.00	0.0148	707.54	1,405.53
Bi-Annual Retailer Event	kWh							0.00	0.0144	0.00	1,063,216.11	0.0146	15,522.96	922,328.74	0.0148	13,650.47	29,173.42
Conservation Instant Coupon Booklet	kWh							204.00	0.0144	2.94	245,271.40	0.0146	3,580.96	228,430.80	0.0148	3,380.78	6,964.68
HVAC Incentives	kWh							20,448.00	0.0144	294.45	539,395.40	0.0146	7,875.17	539,395.00	0.0148	7,983.05	16,152.67
Peaksaver Plus	kWh								0.0144	0.00		0.0146	0.00		0	0.00	0.00
New Constructions	kWh							20,661.38	0.0144	297.52	20,661.00	0.0146	301.65	20,661.00	0.0148	305.78	904.96
HAP	kWh							0.00	0.0144	0.00	99,080.25	0.0146	1,446.57	98,875.87	0.0148	1,463.36	2,909.93
								41,313.38		594.91	2,030,947.16		29,651.83	1,873,014.90		27,720.62	57,967.36
Total		1,204,877.25		17,591.21	1,931,420.66		28,778.17	2,726,515.19		39,261.82	4,713,422.28		68,815.97	4,431,378.96		65,584.41	220,031.57

Note 1: Prior Year Adjustment as per Final Annual OPA Report

Note 2: OEB Approved Volumetric Rates are comprised of:

Distribution	0.0141	0.0142	0.0144	0.0146	0.0148
LRAM rate rider	0.0005	0.0009	0.0000	0.0000	0.0000
Shared Tax Savings	0.0000	-0.0002	0.0000	0.0000	0.0000
	<u>0.0146</u>	<u>0.0149</u>	<u>0.0144</u>	<u>0.0146</u>	<u>0.0148</u>

**Table 4: General Service less than 50 kW LRAM 2011-2014 Programs**

		2011			2012			2013			2014			2015			Total Lost Revenue
		Net Savings	Rate	Lost Revenue \$	Net Savings	Rate	Lost Revenue \$	Net Savings	Rate	Lost Revenue \$	Net Savings	Rate	Lost Revenue \$	Net Savings	Rate	Lost Revenue \$	
2011 Program -Direct Install Lighting	kWh	43,921.70	0.0194	852.08	43,921.70	0.0205	900.39	41,453.42	0.0197	816.63	33,345.94	0.0200	666.92	33,345.94	0.0203	676.92	3,912.95
2012 Program -Direct Install Lighting	kWh			0.00	46,962.25	0.0205	962.73	46,962.25	0.0197	925.16	46,414.25	0.0200	928.28	34,154.16	0.0203	693.33	3,509.50
2013 Program -Direct Install Lighting	kWh			0.00			0.00	129,288.80	0.0197	2,546.99	129,288.80	0.0200	2,585.78	127,120.74	0.0203	2,580.55	7,713.32
2014 Program -Direct Install Lighting	kWh			0.00			0.00				779,547.72	0.0200	15,590.95	776,206.80	0.0203	15,757.00	31,347.95
		43,921.70		852.08	90,883.96		1,863.12	217,704.47		4,288.78	988,596.70		19,771.93	970,827.64		19,707.80	46,483.72

Note: OEB Approved Volumetric Rates are comprised of:

Distribution	0.0194	0.0195	0.0197	0.0200	0.0203
LRAM rate rider	0.0000	0.0011	0.0000	0.0000	0.0000
Shared Tax Savings	0.0000	-0.0001	0.0000	0.0000	0.0000
	<u>0.0194</u>	<u>0.0205</u>	<u>0.0197</u>	<u>0.0200</u>	<u>0.0203</u>

**Table 5: General Service 50-4,999 kW LRAM 2011-2014 Programs**

		2011			2012			2013			2014			2015			Total Lost Revenue
		Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	Net Savings	Rate (2)	Lost Revenue \$	
2011 Programs - GS 50-4,999 kW																	
Efficiency: Equipment Replacement	kW	141.82	3.9331	6,693.37	141.82	3.9812	6,775.22	141.82	3.9831	6,778.46	141.82	4.0389	6,873.42	141.82	4.0914	6,962.76	34,083.22
Efficiency: Equipment Replacement Incentive Program	kW	58.59	3.9331	2,765.38	58.59	3.9812	2,799.20	58.59	3.9831	2,800.54	58.59	4.0389	2,839.77	58.59	4.0914	2,876.68	14,081.57
Electricity Retrofit Incentive Program	kW	90.08	3.9331	4,251.48	90.08	3.9812	4,303.48	90.08	3.9831	4,305.53	90.08	4.0389	4,365.85	90.08	4.0914	4,422.60	21,648.93
High Performance New Construction	kW	7.54	3.9331	355.82	7.54	3.9812	360.17	7.54	3.9831	360.35	7.54	4.0389	365.39	7.54	4.0914	370.14	1,811.88
		298.03		14,066.05	298.03		14,238.07	298.03		14,244.87	298.03		14,444.43	298.03		14,632.18	71,625.60
2012 Programs - GS 50-4,999 kW			Note 1														
Electricity Retrofit Incentive Program	kW	0.77	3.9331	36.34	245.34	3.9812	11,720.94	245.34	3.9831	11,726.54	245.34	4.0389	11,890.82	241.36	4.0914	11,849.82	47,224.45
High Performance New Construction	kW	1.94	3.9331	91.37	2.91	3.9812	139.19	2.91	3.9831	139.26	2.91	4.0389	141.21	2.91	4.0914	143.04	654.07
		2.71		127.71	248.25		11,860.13	248.25		11,865.79	248.25		12,032.02	244.27		11,992.86	47,878.53
2013 Programs - GS 50-4,999 kW					Note 1												
Electricity Retrofit Incentive Program	kW				91.12	3.9812	4,353.24	369.89	3.9831	17,679.48	369.79	4.0389	17,922.66	369.79	4.0914	18,155.63	58,111.01
High Performance New Construction	kW				0.00	3.9812	0.00	0.00	3.9831	0.00	0.00	4.0389	0.00	0.00	4.0914	0.00	0.00
					91.12		4,353.24	369.89		17,679.48	369.79		17,922.66	369.79		18,155.63	58,111.01
2014 Programs - GS 50-4,999 kW								Note 1									
Energy Audit	kW								3.9831		93.57	4.0389	4,534.97	94	4.0914	4,593.91	9,128.88
Electricity Retrofit Incentive Program	kW							101.001	3.9831	4,827.56	394.05	4.0389	19,098.38	394	4.0914	19,333.37	43,259.32
M&T	kW							54.26	3.9831	2,593.48	54.26	4.0389	2,629.81	54	4.0914	2,663.99	7,887.28
High Performance New Construction	kW							1.325699	3.9831	63.36	34.89	4.0389	1,690.92	35	4.0914	1,712.90	3,467.18
								156.5867		7,484.40	576.77		27,954.08	576.50		28,304.18	63,742.66
Total		300.73		14,193.76	637.40		30,451.44	1,072.75		51,274.55	1,492.84		72,353.18	1,488.59		73,084.86	241,357.79

Note 1: Prior Year Adjustment as per Final Annual OPA Report

Note 2: OEB Approved Volumetric Rates are comprised of:

Distribution	3.9178	3.9405	3.9831	4.0389	4.0914
LRAM rate rider	0.0153	0.0627	0.0000	0.0000	0.0000
Shared Tax Savings	0.0000	-0.022	0.0000	0.0000	0.0000
	<u>3.9331</u>	<u>3.9812</u>	<u>3.9831</u>	<u>4.0389</u>	<u>4.0914</u>

1 Tables 6 through 9 include the supplemental information provided by the OPA/IESO for each of the 2011,  
2 2012, 2013 and 2014 program results with persistence for the years included in the LRAMVA disposition  
3 claim (ie. up to 2015). For clarity, Whitby Hydro has inserted a column to show the allocation of program  
4 savings to Whitby Hydro's customer classes and has included a summary of net demand and net energy  
5 savings by customer class. This information (hi-lited in yellow) supports data included in the calculations  
6 in Tables 3, 4 and 5. Whitby Hydro has also included in each Table, a summary reconciliation to the  
7 OPA's *2011 - 2014 Final Results Report* (an excerpt is provided in Table 10). The entire *2011-2014 Final*  
8 *Results Report* was provided by the IESO in Excel format and this Excel file has been submitted as  
9 supporting evidence through the OEB's RESS portal.

10 On review of the program activity, it was determined that there are no LRAM impacts to either of the  
11 Unmetered Scattered Load, Sentinel Light or Street Lighting customer classes.

12 Whitby Hydro is filing as supporting evidence for this application (through the OEB's RESS portal) the  
13 Excel files used for the LRAMVA calculations. The files are named "20XX OPA Programs" for the years  
14 2011 through 2014. Each file has a tab called 'OPA Data' which is the persistent net savings as provided  
15 by the OPA/IESO. The tab called 'LRAM Calculation' supports the data provided in Tables 3 through 5  
16 above.

**Table 6: 2011 Programs – OPA Supplemental Information**

**Whitby Hydro Electric Corporation**

Customer Class	Program	Initiative	Demand Savings & Persistence					Energy Savings & Persistence				
			2011 MW	2012 MW	2013 MW	2014 MW	2015 MW	2011 MWh	2012 MWh	2013 MWh	2014 MWh	2015 MWh
GS<50kW	Business	Direct Install Lighting	0.02184	0.02184	0.02096	0.01847	0.01847	43.92170	43.92170	41.45342	33.34594	33.34594
GS>50kW	Business	Efficiency: Equipment Replacement	0.14182	0.14182	0.14182	0.14182	0.14182	824.81705	824.81705	824.81705	824.81705	824.81705
GS>50kW	Industrial	Efficiency: Equipment Replacement Incentive (part of the C&I	0.05859	0.05859	0.05859	0.05859	0.05859	364.10788	364.10788	364.10788	364.10788	364.10788
GS>50kW	Pre-2011 Pr	Electricity Retrofit Incentive Program	0.09008	0.09008	0.09008	0.09008	0.09008	499.57220	499.57220	499.57220	499.57220	499.57220
GS>50kW	Pre-2011 Pr	High Performance New Construction	0.00754	0.00754	0.00754	0.00754	0.00754	38.72053	38.72053	38.72053	38.72053	38.72053
Residential	Consumer	Appliance Exchange	0.00247	0.00247	0.00247	0.00146	0.00000	3.50923	3.50923	3.50923	2.61142	0.00000
Residential	Consumer	Appliance Retirement	0.03084	0.03084	0.03084	0.03050	0.02019	226.45315	226.45315	226.45315	226.14876	153.55672
Residential	Consumer	Bi-Annual Retailer Event	0.01455	0.01455	0.01455	0.01455	0.01353	254.22722	254.22722	254.22722	254.22722	232.34496
Residential	Consumer	Conservation Instant Coupon Booklet	0.01155	0.01155	0.01155	0.01155	0.01084	191.28451	191.28451	191.28451	191.28451	176.00838
Residential	Consumer	HVAC Incentives	0.31879	0.31879	0.31879	0.31879	0.31879	580.36059	580.36059	580.36059	580.36059	580.36059
Residential	Consumer	Retailer Co-op	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
			0.69806	0.69806	0.69717	0.69334	0.67985	3,026.97408	3,026.97408	3,024.50579	3,015.19612	2,902.83427

Summary of OPA Supplemental File (above) by customer class (kW & kWh)

Residential	378.2	378.2	378.2	376.8	363.4	1,255,834.7	1,255,834.7	1,255,834.7	1,254,632.5	1,142,270.7
GS<50kW	21.8	21.8	21.0	18.5	18.5	43,921.7	43,921.7	41,453.4	33,345.9	33,345.9
GS>50kW	298.0	298.0	298.0	298.0	298.0	1,727,217.7	1,727,217.7	1,727,217.7	1,727,217.7	1,727,217.7
Total from above	698.1	698.1	697.2	693.3	679.8	3,026,974.1	3,026,974.1	3,024,505.8	3,015,196.1	2,902,834.3
Demand Response	345.3	0.0	0.0	0.0	0.0	18,135.5	0.0	0.0	0.0	0.0
Total per OPA report	1,043.3	698.1	697.2	693.3	679.8	3,045,109.5	3,026,974.1	3,024,505.8	3,015,196.1	2,902,834.3

Reconciliation to OPA 2014 Final Report for 2011 Program Results

Total 2011 kW and kWh (Net Savings) from OPA Supplemental File (above)	2011	2011
OPA 2014 Final Report - Incremental Activity for 2011	1,043.3	3,045,109.5
Difference (due to rounding for OPA Final Report presentation)	1,043.0	3,045,110.0
	0.3	-0.5

**Table 7: 2012 Programs – OPA Supplemental Information**

Whitby Hydro Electric Corporation

Portfolio	Program	Customer Class	Initiative	Demand Savings & Persistence					Energy Savings & Persistence				
				2011 MW	2012 MW	2013 MW	2014 MW	2015 MW	2011 MWh	2012 MWh	2013 MWh	2014 MWh	2015 MWh
Tier 1	Business	GS<50 kW	Direct Install Lighting	0.0000	0.0116	0.0116	0.0115	0.0089	0.0000	46.9623	46.9623	46.4142	34.1542
Tier 1	Business	GS>50 kW	Retrofit	0.0000	0.2446	0.2446	0.2446	0.2406	0.0000	1,456.2329	1,456.2329	1,456.2329	1,443.0574
Tier 1	Consumer	Residential	Appliance Exchange	0.0000	0.0029	0.0029	0.0029	0.0028	0.0000	5.0766	5.0766	5.0766	5.0602
Tier 1	Consumer	Residential	Appliance Retirement	0.0000	0.0131	0.0131	0.0131	0.0129	0.0000	92.0743	92.0743	92.0743	91.8694
Tier 1	Consumer	Residential	Bi-Annual Retailer Event	0.0000	0.0128	0.0128	0.0128	0.0128	0.0000	231.6848	231.6848	231.6848	231.6848
Tier 1	Consumer	Residential	Conservation Instant Coupon Booklet	0.0000	0.0020	0.0020	0.0020	0.0020	0.0000	12.0957	12.0957	12.0957	12.0957
Tier 1	Consumer	Residential	HVAC Incentives	0.0000	0.2253	0.2253	0.2253	0.2253	0.0000	379.0383	379.0383	379.0383	379.0383
Tier 1	Pre-2011 Pro	GS>50 kw	High Performance New Construction	0.0000	0.0010	0.0010	0.0010	0.0010	0.0000	0.9471	0.9471	0.9471	0.9471
Tier 1 - 2011 Adjustment	Business	GS>50 kw	Retrofit	0.0008	0.0008	0.0008	0.0008	0.0008	4.6475	4.6475	4.6475	4.6475	4.6475
Tier 1 - 2011 Adjustment	Pre-2011 Pro	GS>50 kw	High Performance New Construction	0.0019	0.0019	0.0019	0.0019	0.0019	9.9431	9.9431	9.9431	9.9431	9.9431
Tier 1 - 2011 Adjustment	Consumer	Residential	HVAC Incentives	-0.0401	-0.0401	-0.0401	-0.0401	-0.0401	-72.2304	-72.2304	-72.2304	-72.2304	-72.2304
Tier 1 - 2011 Adjustment	Consumer	Residential	Bi-Annual Retailer Event	0.0009	0.0009	0.0009	0.0009	0.0009	18.8882	18.8882	18.8882	18.8882	18.8882
Tier 1 - 2011 Adjustment	Consumer	Residential	Conservation Instant Coupon Booklet	0.0001	0.0001	0.0001	0.0001	0.0001	2.3847	2.3847	2.3847	2.3847	2.3847
				-0.0363	0.4770	0.4770	0.4769	0.4700	-36.3669	2,187.7451	2,187.7451	2,187.1971	2,161.5401

Summary of OPA Supplemental File (above) by customer class (kW & kWh)

Residential	(39.0)	217.1	217.1	217.1	216.8	(50,957.5)	669,012.3	669,012.3	669,012.3	668,790.9
GS<50 kW	0.0	11.6	11.6	11.5	8.9	0.0	46,962.3	46,962.3	46,414.2	34,154.2
GS>50 kW	2.7	248.3	248.3	248.3	244.3	14,590.6	1,471,770.5	1,471,770.5	1,471,770.5	1,458,595.1
Total from above	(36.3)	477.0	477.0	476.9	470.0	(36,366.9)	2,187,745.1	2,187,745.1	2,187,197.1	2,161,540.1
Demand Response	0.0	998.6	0.0	0.0	0.0	0.0	15,448.2	0.0	0.0	0.0
Total per OPA report	(36.3)	1,475.5	477.0	476.9	470.0	(36,366.9)	2,203,193.3	2,187,745.1	2,187,197.1	2,161,540.1

Reconciliation to OPA 2014 Final Report for 2012 Program Results

	Adjustment	2012	Adjustment**	2012
Total 2012 kW and kWh (Net Savings) from OPA Supplement File (above)	-36.3	1,475.5	-36,366.9	2,203,193.3
OPA 2014 Final Report - Incremental Activity for 2012	-36.0	1,476.0	-36,367.0	2,203,193.0
Difference (due to rounding for OPA Final Report presentation)	-0.3	-0.5	0.1	0.3

\* Note that 2011 adjustments to verified results are show in the 2011 column of the 2014 Final report under the tab "LDC-Adjustment (Net)"



**Table 8: 2013 Programs – OPA Supplemental Information**

**Whitby Hydro Electric Corporation**

All Savings at the End User Level

Program	Initiative	Sector	customer class	Net Annual Summer Peak Demand Savings (MW)					Net Annual Energy Savings (MWh)				
				2011 MW	2012 MW	2013 MW	2014 MW	2015 MW	2011 MWh	2012 MWh	2013 MWh	2014 MWh	2015 MWh
Business	Retrofit	Commercial & Institutional	GS>50		0.0911	0.0911	0.0911	0.0911	0.0000	653.7916	653.7916	653.7916	653.7916
Business	Retrofit	Commercial & Institutional	GS>50			0.2788	0.2787	0.2787	0.0000	0.0000	1,648.2801	1,647.9894	1,647.9894
Business	Small Business Lighting	Commercial & Institutional	GS<50			0.0368	0.0368	0.0362			129.2888	129.2888	127.1207
Consumer	Annual Coupons	Residential	Res	0.0000	0.0000	0.0045	0.0045	0.0043	0.0000	0.0000	66.6772	66.6772	64.1078
Consumer	Appliance Exchange	Residential	Res			0.0060	0.0060	0.0060			10.7138	10.7138	10.7138
Consumer	Appliance Retirement	Residential	Res			0.0092	0.0092	0.0092			61.6777	61.6777	61.6777
Consumer	Bi-Annual Retailer Events	Residential	Res	0.0000	0.0000	0.0102	0.0102	0.0097	0.0000	0.0000	148.6206	148.6206	139.6659
Consumer	Home Assistance Program	Residential	Res	0.0000	0.0000	0.0054	0.0054	0.0054	0.0000	0.0000	66.0328	65.9936	65.9900
Consumer	HVAC	Residential	Res		0.0032	0.0032	0.0032	0.0032		6.5018	6.5018	6.5018	6.5018
Consumer	HVAC	Residential	Res			0.2316	0.2316	0.2316			398.5209	398.5209	398.5209
Consumer	peaksaverPLUS	Residential	Res			0.4935					0.4840		
Consumer	peaksaverPLUS	Residential	Res			1.3898					1.0012		
Consumer	peaksaverPLUS (IHD)	Residential	Res			0.0000					0.0000		
Consumer	peaksaverPLUS (IHD)	Residential	Res			0.0000					0.0000		
Consumer	Appliance Retirement	Residential	Res	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0529	0.0529	0.0529
Consumer	HVAC	Residential	Res	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0718	0.0718	0.0718	0.0718
				0.0000	0.0943	2.5602	0.6767	0.6754	0.0000	660.3652	3,191.7153	3,189.9000	3,176.2042

Summary of OPA Supplemental File (above) by customer class (kW & kWh)

Res	0.0	3.2	2,153.6	270.2	269.5	0.0	6,573.6	760,354.8	758,830.3	747,302.5
GS<50	0.0	0.0	36.8	36.8	36.2	0.0	0.0	129,288.8	129,288.8	127,120.7
GS>50	0.0	91.1	369.9	369.8	369.8	0.0	653,791.6	2,302,071.7	2,301,780.9	2,301,780.9
Total from above	0.0	94.3	2,560.2	676.7	675.4	0.0	660,365.2	3,191,715.3	3,189,900.0	3,176,204.2
Demand Response	0.0	0.0	604.3	0.0	0.0	0.0	0.0	12,720.7	0.0	0.0
Total per OPA report	0.0	94.3	3,164.5	676.7	675.4	0.0	660,365.2	3,204,436.1	3,189,900.0	3,176,204.2

Reconciliation to OPA 2014 Final Report for 2013 Program Results

	Adjustment *	2013	Adjustment *	2013
Total 2013 kW and kWh (Net Savings) from OPA Supplemental File (above)	94.3	3,164.5	660,365.2	3,204,436.1
OPA 2014 Final Report - Incremental Activity for 2013	94.0	3,164.0	660,365.0	3,204,436.0
Difference (due to rounding for OPA Final Report presentation)	0.3	0.5	0.2	0.1

\* Note that 2012 adjustments to verified results are show in the 2012 column of the 2014 Final report under the tab "LDC-Adjustment (Net)"

**Table 9: 2014 Programs – OPA Supplemental Information**

**APPENDIX 2 - LDC Summary**

All Savings at the End User Level

Portfolio	Program	Initiative	Sector	Customer Class	Net Annual Summer Peak Demand Savings (MW)					Net Annual Energy Savings (MWh)				
					2011 MW	2012 MW	2013 MW	2014 MW	2015 MW	2011 MWh	2012 MWh	2013 MWh	2014 MWh	2015 MWh
LDC	Business	Direct Install Lighting	Commercial	GS<50	0.0000	0.0000	0.0000	0.1999	0.1990	0.0000	0.0000	0.0000	779.5477	776.2068
LDC	Business	Energy Audit	Commercial	GS>50	0.0000	0.0000	0.0000	0.0936	0.0936	0.0000	0.0000	0.0000	456.9150	456.9150
LDC	Business	High Performance New Construction	Commercial	GS>50	0.0000	0.0000	0.0013	0.0013	0.0013	0.0000	0.0000	10.6628	10.6628	10.6628
LDC	Business	High Performance New Construction	Commercial	GS>50	0.0000	0.0000	0.0000	0.0336	0.0336	0.0000	0.0000	0.0000	165.8825	165.8825
LDC	Business	Retrofit	Commercial	GS>50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LDC	Business	Retrofit	Commercial	GS>50	0.0000	0.0000	0.1010	0.0989	0.0988	0.0000	0.0000	298.4714	290.8901	290.6402
LDC	Business	Retrofit	Commercial	GS>50	0.0000	0.0000	0.0000	0.2951	0.2949	0.0000	0.0000	0.0000	2,346.1633	2,345.7468
LDC	Consumer	Appliance Exchange	Residential	RES	0.0000	0.0000	0.0000	0.0087	0.0087	0.0000	0.0000	0.0000	15.5165	15.5165
LDC	Consumer	Appliance Retirement	Residential	RES	0.0000	0.0000	0.0000	0.0002	0.0002	0.0000	0.0000	0.0000	0.2088	0.2088
LDC	Consumer	Appliance Retirement	Residential	RES	0.0000	0.0000	0.0000	0.0002	0.0002	0.0000	0.0000	0.0000	0.3156	0.3156
LDC	Consumer	Appliance Retirement	Residential	RES	0.0000	0.0000	0.0000	0.0026	0.0026	0.0000	0.0000	0.0000	18.6734	18.6734
LDC	Consumer	Appliance Retirement	Residential	RES	0.0000	0.0000	0.0000	0.0042	0.0042	0.0000	0.0000	0.0000	28.6097	28.6097
LDC	Consumer	Bi-Annual Retailer Event	Residential	RES	0.0000	0.0000	0.0000	0.0696	0.0607	0.0000	0.0000	0.0000	1,063.2161	922.3287
LDC	Consumer	Conservation Instant Coupon Booklet	Residential	RES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2040	0.2040	0.1940
LDC	Consumer	Conservation Instant Coupon Booklet	Residential	RES	0.0000	0.0000	0.0000	0.0183	0.0173	0.0000	0.0000	0.0000	245.0666	228.2368
LDC	Home Assistance	Home Assistance Program	Residential	RES	0.0000	0.0000	0.0000	0.0087	0.0087	0.0000	0.0000	0.0000	99.0802	98.8759
LDC	Consumer	HVAC Incentives	Residential	RES	0.0000	0.0000	0.0118	0.0118	0.0118	0.0000	0.0000	20.4480	20.4480	20.4480
LDC	Consumer	HVAC Incentives	Residential	RES	0.0000	0.0000	0.0000	0.2808	0.2808	0.0000	0.0000	0.0000	518.9474	518.9474
LDC	Consumer	Residential New Construction	Residential	RES	0.0000	0.0000	0.0014	0.0014	0.0014	0.0000	0.0000	20.6614	20.6614	20.6614
LDC	Industrial	Monitoring & Targeting	Industrial	GS>50	0.0000	0.0000	0.0543	0.0543	0.0543	0.0000	0.0000	148.3480	148.3480	148.3480
LDC	Other	Time-of-Use Savings	Other	RES	0.0000	0.0000	0.0000	0.4491	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Tier 1	Consumer	Residential Demand Response	Residential	RES	0.0000	0.0000	0.0000	0.4460	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Tier 1	Consumer	Residential Demand Response	Residential	RES	0.0000	0.0000	0.0000	1.2593	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Tier 1	Consumer	Residential Demand Response	Residential	RES	0.0000	0.0000	0.0000	0.3420	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
					0.0000	0.0000	0.1697	3.6793	1.1720	0.0000	0.0000	498.7956	6,229.3572	6,067.4183

Summary of OPA Supplemental File (above) by customer class (kW & kWh)

Res	0.0	0.0	13.1	2,902.8	396.5	0.0	0.0	41,313.4	2,030,947.7	1,873,016.1
GS<50	0.0	0.0	0.0	199.9	199.0	0.0	0.0	0.0	779,547.7	776,206.8
GS>50	0.0	0.0	156.6	576.7	576.5	0.0	0.0	457,482.2	3,418,861.8	3,418,195.4
Total from above	0.0	0.0	169.7	3,679.3	1,172.0	0.0	0.0	498,795.6	6,229,357.2	6,067,418.3
Demand Response	0.0	0.0	0.0	524.8	0.0	0.0	0.0	0.0	0.0	0.0
Total per OPA report	0.0	0.0	169.7	4,204.1	1,172.0	0.0	0.0	498,795.6	6,229,357.2	6,067,418.3

Reconciliation to OPA 2014 Final Report for 2014 Program Results

Total 2014 kW and kWh (Net Savings) from OPA Supplemental File (above)

OPA 2014 Final Report - Incremental Activity for 2014

Difference (due to rounding for OPA Final Report presentation)

Adjustment*	2014	Adjustment*	2014
	169.7	498,795.6	6,229,357.2
	170.0	498,796.0	6,229,357.0
	(0.3)	0.1	(0.4)
			0.2

\* Note that 2013 adjustments to verified results are show in the 2013 column of the 2014 Final report under the tab "LDC-Adjustment (Net)"

1 **Table 10: OPA 2011 - 2014 Final Results Report**

Initiative	Unit	Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)			
		2011	2012	2013	2014	2011	2012	2013	2014
Consumer Program									
Appliance Retirement	Appliances	31	13	9	7	226,453	92,074	61,731	47,807
Appliance Exchange	Appliances	2	3	6	9	3,509	5,077	10,714	15,516
HVAC Incentives	Equipment	319	225	232	281	580,361	379,038	398,521	518,947
Conservation Instant Coupon Booklet	Items	12	2	4	18	191,285	12,096	66,677	245,067
Bi-Annual Retailer Event	Items	15	13	10	70	254,227	231,685	148,621	1,063,216
Retailer Co-op	Items	0	0	0	0	0	0	0	0
Residential Demand Response	Devices	0	450	1,883	2,047	0	3,263	1,485	0
Residential Demand Response (IHD)	Devices	0	0	0	0	0	0	0	0
Residential New Construction	Homes	0	0	0	0	0	0	0	0
Consumer Program Total		378	706	2,145	2,432	1,255,835	723,233	687,748	1,890,554
Business Program									
Retrofit	Projects	142	245	279	295	824,817	1,456,233	1,648,280	2,346,163
Direct Install Lighting	Projects	22	12	37	200	43,922	46,962	129,289	779,548
Building Commissioning	Buildings	0	0	0	0	0	0	0	0
New Construction	Buildings	0	0	0	34	0	0	0	165,883
Energy Audit	Audits	0	0	0	94	0	0	0	456,915
Small Commercial Demand Response	Devices	0	0	0	0	0	0	0	0
Small Commercial Demand Response (IHD)	Devices	0	0	0	0	0	0	0	0
Demand Response 3	Facilities	108	109	110	76	4,235	1,581	1,473	0
Business Program Total		272	365	426	698	872,973	1,504,776	1,779,042	3,748,509
Industrial Program									
Process & System Upgrades	Projects	0	0	0	0	0	0	0	0
Monitoring & Targeting	Projects	0	0	0	0	0	0	0	0
Energy Manager	Projects	0	0	0	0	0	0	0	0
Retrofit	Projects	59	0	0	0	364,108	0	0	0
Demand Response 3	Facilities	237	440	494	448	13,901	10,604	11,248	0
Industrial Program Total		295	440	494	448	378,009	10,604	11,248	0
Home Assistance Program									
Home Assistance Program	Homes	0	0	5	9	0	0	66,033	99,080
Home Assistance Program Total		0	0	5	9	0	0	66,033	99,080
Aboriginal Program									
Home Assistance Program	Homes	0	0	0	0	0	0	0	0
Direct Install Lighting	Projects	0	0	0	0	0	0	0	0
Aboriginal Program Total		0	0	0	0	0	0	0	0
Pre-2011 Programs completed in 2011									
Electricity Retrofit Incentive Program	Projects	90	0	0	0	499,572	0	0	0
High Performance New Construction	Projects	8	1	0	0	38,721	947	0	0
Toronto Comprehensive	Projects	0	0	0	0	0	0	0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0	0	0	0	0	0
LDC Custom Programs	Projects	0	0	0	0	0	0	0	0
Pre-2011 Programs completed in 2011 Total		98	1	0	0	538,293	947	0	0
Other									
Program Enabled Savings	Projects	0	0	0	0	0	0	0	0
Time-of-Use Savings	Homes	0	0	0	449	0	0	0	0
LDC Pilots	Projects	0	0	0	0	0	0	0	0
Other Total		0	0	0	449	0	0	0	0
Adjustments to 2011 Verified Results			-36	0	0		-36,367	0	0
Adjustments to 2012 Verified Results				94	0			660,365	0
Adjustments to 2013 Verified Results					168				491,214
Energy Efficiency Total		698	513	582	1,464	3,026,974	2,224,112	2,529,865	5,738,143
Demand Response Total (Scenario 1)		345	999	2,488	2,572	18,135	15,448	14,206	0
Adjustments to Previous Years' Verified Results Total		0	-36	94	168	0	-36,367	660,365	491,214
OPA-Contracted LDC Portfolio Total (inc. Adjustments)		1,043	1,476	3,164	4,204	3,045,110	2,203,193	3,204,436	6,229,357

Details of the 2015 Programs' LRAM calculation by customer rate class for Residential, GS<50 kW, GS>50 kW and StreetLighting are included in Table 11. To support these calculations, Whitby Hydro has included an excerpt from the *Final 2015 Annual Verified Results Report* in Table 12. The entire *Final 2015 Annual Verified Results Report* was provided by the IESO in Excel format and a copy of the Excel file has been submitted as supporting evidence through the OEB's RESS portal.

**Table 11: LRAM - 2015 Programs**

2015 Programs - Residential		2015		
		Net Savings	Rate (1)	Lost Revenue \$
Coupon Initiative	kWh	463,048.00	0.0148	6,853.11
Bi-Annual Retailer Event Initiative	kWh	812,151.00	0.0148	12,019.83
Appliance Retirement Initiative	kWh	12,724.00	0.0148	188.32
HVAC Incentives Initiative	kWh	1,140,449.00	0.0148	16,878.65
Low Income Initiative	kWh	14,599.00	0.0148	216.07
		2,442,971.00		36,155.97
2015 Programs - GS<50		2015		
		Net Savings	Rate (1)	Lost Revenue \$
Direct Install Lighting and Water Heating Initiative	kWh	155,411.00	0.0203	3,154.84
Save on Energy Retrofit Program	kWh	9,253.49	0.0203	187.85
Efficiency: Equipment Replacement Incentive Initiative	kWh	443,342.60	0.0203	8,999.85
		608,007.09		12,342.54
2015 Programs - GS >50		2015		
		Net Savings	Rate (1)	Lost Revenue \$
Save on Energy Retrofit Program	kW	4.59	4.0914	225.12
Efficiency: Equipment Replacement Incentive Initiative	kW	135.72	4.0914	6,663.52
		140.31		6,888.63
2015 Programs - StreetLighting		2015		
		Net Savings	Rate (1)	Lost Revenue \$
Save on Energy Retrofit Program	kW	4.19	6.8972	346.68
Efficiency: Equipment Replacement Incentive Initiative	kW	123.98	6.8972	10,261.71
		128.17		10,608.39
Total		Lost Revenue \$		
Total				65,995.54

Note 1: OEB Approved Volumetric Rates

1 **Table 12: Final 2015 Annual Verified Results Report**

Whitby Hydro Electric Corporation Progress				
#	Programs	Actual Verified (kWh)	Actual Verified (kW)	Customer Class
		2015	2015	
2011-2014+2015 Extension Legacy Framework Programs				
Residential Program				
1	Coupon Initiative	463,048	31	RES
2	Bi-Annual Retailer Event Initiative	812,151	55	RES
3	Appliance Retirement Initiative	12,724	2	RES
4	HVAC Incentives Initiative	1,140,449	599	RES
5	Residential New Construction and Major Renovation Initiative	0	0	
Sub-total - Residential Program		2,428,372	687	
Commercial & Institutional Program				
6	Energy Audit Initiative	0	0	See breakdown - Table 13 GS<50
7	Efficiency: Equipment Replacement Incentive Initiative	3,615,737	296	
8	Direct Install Lighting and Water Heating Initiative	155,411	33	
9	New Construction and Major Renovation Initiative	0	0	
10	Existing Building Commissioning Incentive Initiative	0	0	
Sub-total - Commercial & Institutional Program		3,771,148	329	
Industrial Program				
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative	0	0	GS>50 GS>50
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	244,000	0	
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative	10,350	0	
Sub-total - Industrial Program		254,350	0	
Low Income Program				
14	Low Income Initiative	14,599	1	RES
Sub-total - Low-Income Program		14,599	1	
Sub-total - 2011-2014+2015 Extension Legacy Framework		6,468,469	1,017	
2015-2020 Conservation First Framework Programs				
Business Province-Wide Program				
26	Save on Energy Audit Funding Program	0	0	See breakdown - Table 13
27	Save on Energy Retrofit Program	75,468	10	
28	Save on Energy Small Business Lighting Program	0	0	
29	Save on Energy High Performance New Construction Program	0	0	
30	Save on Energy Existing Building Commissioning Program	0	0	
31	Save on Energy Process & Systems Upgrades Program	0	0	
32	Save on Energy Monitoring & Targeting Program	0	0	
33	Save on Energy Energy Manager Program	0	0	
Sub-total - Business Province-Wide Program		75,468	10	
Sub-total - 2015-2020 Conservation First Framework		75,468	10	
Total		6,543,937	1,027	
Total				
Residential		2,442,971.00	688.00	
GS<50		608,007.09	70.52	
GS>50		1,946,842.22	140.31	
Streetlighting		1,546,116.69	128.17	
		6,543,937.00	1,027.00	

2

3

The *Save on Energy Retrofit Program* and the *Efficiency: Equipment Replacement Incentive Initiative Program* results were attributable to more than one rate class. In order to allocate the saving between the customer rate classes, Whitby Hydro used the Post Project Retrofit report generated from the administration side of saveonenergy.ca. This list of projects was reconciled to the "Whitby Hydro Electric Corp\_2015\_Final Project List" to ensure completeness. Each of the projects was assigned a customer rate class based on available information from the CIS system etc. This data was then used to determine the percentage of energy savings attributed to each rate class. The percentage was applied to the final program savings from the *Final 2015 Annual Verified Results Report* from the IESO.

### Table 13: Breakdown of Equipment Replacement and RetroFit

<u>Breakdown of Equipment Replacement</u>		kWh	kw
GS<50	12.26%	443,343	36
GS>50	45.85%	1,657,889	136
Streetlighting	41.89%	1,514,506	124
	100.00%	3,615,737	296

  

<u>Breakdown of RetroFit</u>		kWh	kw
GS<50	12.26%	9,253	1
GS>50	45.85%	34,604	5
Streetlighting	41.89%	31,611	4
	100.00%	75,468	10

### PROPOSED RATE RIDERS

Whitby Hydro proposes a recovery of lost revenue variance totaling \$588,763 through a volumetric rate rider over a one year period.

### Table 14: Proposed LRAM Rate Rider

**1** year

Customer Class	LRAMVA Amount 2011-2014	LRAMVA Amount 2015	Total	Annual Recovery	Volume	Rate Rider	per
Residential	226,289	36,403	262,692	262,692	358,809,051	\$ 0.0007	kWh
GS<50 kW	47,806	12,427	60,232	60,232	86,010,023	\$ 0.0007	kWh
GS 50-4,999 kW	248,222	6,936	255,158	255,158	950,510	\$ 0.2684	kW
Streetlighting	0	10,681	10,681	10,681	23,991	\$ 0.4452	kW
	<b>522,317</b>	<b>66,446</b>	<b>588,763</b>	<b>588,763</b>			

# **APPENDIX B**

## **ACCOUNT 1576 DISPOSITION**

## MANAGER'S SUMMARY

### Introduction

Whitby Hydro Electric Corporation ("Whitby Hydro") is proposing the establishment of a 1576 rate rider which is a refund to customers. This rate rider will continue the advancement of credits on customer bills prior to Whitby Hydro's next cost of service at which time it will finalize the 1576 disposition. The disposition request covers 1576 amounts (net activity) accumulated during 2015. This request is a continuation of the approach proposed and approved in EB-2015-0251 which addressed 1576 balances related to the 2013 and 2014 timeframe. As per discussions with Board Staff on August 11, 2016, Whitby Hydro is combining this disposition request with its 2017 IRM proceeding.

The rate rider calculation represents a return of \$1,285,347 to Whitby Hydro's customers over a one year period and is based on 2015 audited information. The refund includes a weighted average cost of capital ("WACC") component of \$84,536. Whitby Hydro confirms that no carrying charges are applied to the balance in the account.

In considering the disposition period of this rate rider, Whitby Hydro weighed the financial impact of such a significant refund on the business as well as bill impact considerations for customers and is proposing a disposition period of one year. The refund will provide customers some measure of financial relief to assist in offsetting the proposed LRAMVA disposition request while easing some of the impact of the expiration of the current 1576 Disposition rate rider which ends December 31, 2016.

### 1576 Accounting Changes under CGAAP Balance + WACC Component

This account is used to record financial differences arising as a result of accounting changes for depreciation and capitalization policies permitted by the Board under CGAAP in 2012 or as mandated by the Board in 2013. On July 17, 2012 the Board issued a statement that changes to depreciation rates and capitalization policies that would have been implemented under IFRS could be made in 2012 under CGAAP (i.e. effective January 1, 2012), and must be made no later than 2013 (i.e. effective January 1, 2013), regardless of whether the Canadian Accounting Standards Board ("AcSB") permitted further deferrals beyond 2012 for the changeover to IFRS (Board Letter, July 17, 2012 "*Regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013*"). Whitby Hydro implemented the change effective January 1<sup>st</sup>, 2013. In accordance with direction by the Board, Whitby Hydro has used Account 1576, Accounting Changes under CGAAP, to record the financial differences arising from these accounting changes. It is expected that the Account 1576 will continue to be used until such time as a full disposition is approved during a cost of service application. Effective



1 January 1 – December 31, 2016, Whitby Hydro implemented an approved rate rider for 1576 Disposition  
2 to deal with the balances that accumulated in 2013 and 2014. As a result, this request is only addressing  
3 the net activity for 1576 during 2015.

4  
5 Whitby Hydro transitioned to IFRS on January 1, 2015. Account 1576 captured accounting changes  
6 relating to capitalization and depreciation as mandated by the Board. There were no additional changes  
7 made on transition to IFRS so no amounts are recorded in account 1575 *IFRS-CGAAP Transitional*  
8 *PP&E amounts*.

9  
10 KPMG assisted with determining the level of PP&E componentization required under IFRS, establishing  
11 updated useful lives based on the Kinectrics report and examining whether any changes to overhead  
12 capitalization were required as part of the planned conversion to Revised CGAAP ("RCGAAP"). A  
13 significant amount of analysis was done with regards to asset componentization and the related impacts  
14 on depreciation, including reassessing the remaining useful service lives of all distribution system assets.  
15 As a result of the changes to depreciation, Whitby Hydro has recorded a significantly lower depreciation  
16 expense in 2015 (38%). This is similar to the lower levels in 2013 (36%) and 2014 (30%). The difference  
17 between the depreciation calculated with the prior service lives and the amount recognized in the income  
18 statement for the fiscal periods 2013, 2014, and 2015 has been recorded in Account 1576 as shown  
19 below in Table 1. The net activity in 2015 is \$1,200,811 plus a calculated return on rate based of \$84,536  
20 for a total disposition of \$1,285,347

21 KPMG assisted Whitby Hydro in determining which overheads were eligible or not eligible for  
22 capitalization. In each of 2013, 2014 and 2015 the overhead accounts were examined in detail. Whitby  
23 Hydro traced all appropriate labour or equipment hours, as well as material, that previously would have  
24 had overheads attached to them and determined the amount that was incremental to OM&A due to  
25 overhead policy change. These adjustments have also been reflected in the calculations provided in  
26 Table 1.

27 Whitby Hydro's PP&E has increased by \$3,218,375 as of December 31, 2015 as a result of these  
28 changes as indicated in Table 1 below.

29  
30  
31  
32  
33  
34  
35  
36

# Table 1 - Impact of Accounting Changes to PP&E

**Table 1 (Appendix 2-EC)**  
**Account 1576 - Accounting Changes under CGAAP**  
**2013 Changes in Accounting Policies under CGAAP**

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

Reporting Basis	2011 Rebasing Year						
	CGAAP	IRM	IRM	IRM	2014	2015	2015
	Forecast	Actual	Actual	Actual	Actual	Net activity	IRM
					\$	\$	\$
<b>PP&amp;E Values under former CGAAP</b>							
Opening net PP&E - Note 1				62,595,123	67,383,734		68,401,947
Net Additions - Note 4				11,211,167	5,892,600	6,091,769	6,091,769
Net Depreciation (amounts should be negative) - Note 4				-6,422,556	-4,874,387	-5,400,670	-5,400,670
<b>Closing net PP&amp;E (1)</b>				67,383,734	68,401,947	691,098	69,093,045
<b>PP&amp;E Values under revised CGAAP (Starts from 2013)</b>							
Opening net PP&E - Note 1				62,595,123	68,625,082		70,419,511
Net Additions - Note 4				10,119,200	5,126,384	5,188,988	5,188,988
Net Depreciation (amounts should be negative) - Note 4				-4,089,241	-3,331,955	-3,297,079	-3,297,079
<b>Closing net PP&amp;E (2)</b>				68,625,082	70,419,511	1,891,909	72,311,420
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>				-1,241,348	-2,017,564	-1,200,811	-3,218,375

## Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-1,200,811	<b>WACC</b> 7.04%
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-84,536	
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	<b>-1,285,347</b>	

## Notes:

- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
- Return on rate base associated with Account 1576 balance is calculated as:  
the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period  
\* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

The application of the accounting policies change began in 2013, the year in which the accounting change occurred. This is evident in the above table as the opening balances in 2013 are the same under CGAAP and revised CGAAP (RCGAAP).

Table 2 below shows the Fixed Asset Continuity Schedules for CGAAP and RCGAAP for 2015. The table is consistent with Board Appendix 2-BA and is aligned with summarized data provided in Table 1.

Whitby Hydro Electric Corporation  
EB-2016-0114  
Appendix B - Account 1576 Disposition  
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**TABLE 2 (Appendix 2-BA)**  
**Fixed Asset Continuity Schedule**

Accounting Standard  
Year

CGAAP  
2015

		Cost				Accumulated Depreciation					
OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value	
1611	Computer Software (Formally known as Account 1925)				\$ -				\$ -	\$ -	
1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -	
1805	Land	\$ 245,786			\$ 245,786				\$ -	\$ 245,786	
1806	Land Rights	\$ 10,971			\$ 10,971				\$ -	\$ 10,971	
1808	Buildings	\$ 1,117,302			\$ 1,117,302	-\$ 1,117,302			-\$ 1,117,302	\$ 0	
1810	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -	
1815	Transformer Station Equipment >50 kV	\$ -			\$ -				\$ -	\$ -	
1820	Distribution Station Equipment <50 kV	\$ 17,925,618	\$ 79,903	-\$ 94,500	\$ 17,911,021	-\$ 7,846,664	-\$ 556,725	\$ 39,930	-\$ 8,363,458	\$ 9,547,563	
1825	Storage Battery Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	
1830	Poles, Towers & Fixtures	\$ 30,908,871	\$ 5,452,698		\$ 36,361,569	-\$ 13,388,927	\$ 1,124,633		-\$ 14,513,561	\$ 21,848,009	
1835	Overhead Conductors & Devices	\$ 19,090,578	\$ 1,910,939		\$ 21,001,517	-\$ 9,363,333	-\$ 606,406		-\$ 9,969,739	\$ 11,031,778	
		\$ -			\$ -		\$ -		\$ -	\$ -	
1840	Underground Conduit	\$ 12,392,623	\$ 4,484,861		\$ 16,877,484	-\$ 9,834,746	-\$ 899,250		-\$ 10,733,996	\$ 6,143,488	
1845	Underground Conductors & Devices	\$ 31,247,443	\$ 1,795,904		\$ 33,043,347	-\$ 11,174,796	-\$ 764,486		-\$ 11,939,282	\$ 21,104,065	
1850	Line Transformers	\$ 27,764,014	\$ 1,517,710	-\$ 280,152	\$ 29,001,572	-\$ 18,000,844	\$ 1,094,747	\$ 141,322	-\$ 18,954,269	\$ 10,047,302	
1855	Services (Overhead and Underground)	\$ 25,381,266	\$ 601,972		\$ 25,983,237	-\$ 13,994,724	-\$ 546,401		-\$ 14,541,124	\$ 11,442,113	
		\$ -			\$ -		\$ -		\$ -	\$ -	
1860	Meters	\$ 8,090,348	\$ 231,152		\$ 8,321,500	-\$ 3,022,360	-\$ 627,947		-\$ 3,650,306	\$ 4,671,193	
1905	Land	\$ 182,215	\$ -		\$ 182,215	\$ -	\$ -		\$ -	\$ 182,215	
1908	Buildings & Fixtures	\$ 6,786,514	\$ 3,525		\$ 6,782,989	-\$ 2,652,606	-\$ 128,960		-\$ 2,781,566	\$ 4,001,423	
1908	HVAC	\$ -	\$ 128,536		\$ 128,536	\$ -	-\$ 6,862		-\$ 6,862	\$ 121,674	
1908	Parking & Paving	\$ -	\$ 59,785		\$ 59,785	\$ -	-\$ 8,041		-\$ 8,041	\$ 51,744	
1908	Roof	\$ -	\$ -		\$ -	\$ -	-\$ 20,156		-\$ 20,156	\$ 20,156	
1910	Leasehold Improvements	\$ -			\$ -	\$ -	-\$ 805		-\$ 805	\$ 805	
1915	Office Furniture & Equipment (10 years)	\$ 1,087,894	\$ 98,496		\$ 1,186,389	-\$ 927,071	-\$ 34,030		-\$ 961,101	\$ 225,288	
1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
1920	Computer Equipment - Hardware	\$ 1,782,684	\$ 98,877		\$ 1,881,561	-\$ 1,474,559	-\$ 104,221		-\$ 1,578,779	\$ 302,781	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
1925	Computer Equip.-Software	\$ 2,390,993	\$ 142,246		\$ 2,533,239	-\$ 1,897,576	-\$ 134,675		-\$ 2,032,252	\$ 500,987	
		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
1930	Transportation Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
1935	Stores Equipment	\$ 56,187			\$ 56,187	-\$ 56,187	\$ -		-\$ 56,187	\$ -	
1940	Tools, Shop & Garage Equipment	\$ 4,284	\$ -		\$ 4,284	-\$ 4,284	\$ -		-\$ 4,284	\$ 0	
1945	Measurement & Testing Equipment	\$ 20,903	\$ -		\$ 20,903	-\$ 20,901	\$ -		-\$ 20,901	\$ 2	
1950	Power Operated Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	
1955	Communications Equipment	\$ 78,103			\$ 78,103	-\$ 78,103	\$ -		-\$ 78,103	\$ -	
1955	Communication Equipment (Smart Meters)	\$ -			\$ -		\$ -		\$ -	\$ -	
1960	Miscellaneous Equipment	\$ -			\$ -		\$ -		\$ -	\$ -	
1970	Load Management Controls Customer Premises	\$ -			\$ -		\$ -		\$ -	\$ -	
1975	Load Management Controls Utility Premises	\$ -			\$ -		\$ -		\$ -	\$ -	
1980	System Supervisor Equipment	\$ 2,491,520	\$ 45,751		\$ 2,537,271	-\$ 1,883,315	-\$ 92,749		-\$ 1,976,064	\$ 561,207	
1985	Miscellaneous Fixed Assets	\$ -			\$ -		\$ -		\$ -	\$ -	
1990	Other Tangible Property	\$ -			\$ -		\$ -		\$ -	\$ -	
1995	Contributions & Grants	-\$ 34,337,791	-\$ 10,178,882		-\$ 44,516,674	\$ 10,421,916	\$ 1,169,172		\$ 11,591,088	-\$ 32,925,586	
2440	Deferred Revenue5	\$ -			\$ -		\$ -		\$ -	\$ -	
2075	Non Rate-Regulated Utility Assets	\$ 385,706	\$ -		\$ 385,706	-\$ 9,643	\$ -		-\$ 9,643	\$ 376,063	
	Sub-Total	\$ 155,104,032	\$ 6,466,421	-\$ 374,652	\$ 161,195,801	-\$ 86,326,023	-\$ 5,581,922	\$ 181,252	-\$ 91,726,693	\$ 69,469,108	
	Less Socialized Renewable Energy Generation Investments (input as negative)	\$ -			\$ -	\$ -			\$ -	\$ -	
	Less Other Non Rate-Regulated Utility Assets (input as negative)	-\$ 385,706			-\$ 385,706	\$ 9,643			\$ 9,643	-\$ 376,063	
	Total PP&E	\$ 154,718,326	\$ 6,466,421	-\$ 374,652	\$ 160,810,095	-\$ 86,316,380	-\$ 5,581,922	\$ 181,252	-\$ 91,717,050	\$ 69,093,045	

Whitby Hydro Electric Corporation  
EB-2016-0114  
Appendix B - Account 1576 Disposition  
Page 6 of 8

1

**TABLE 2 (Appendix 2-BA)**  
**Fixed Asset Continuity Schedule**

Accounting Standard  
Year

RCGAAP  
2015

OEB	Description	Cost					Accumulated Depreciation					Net Book Value
		Opening Balance	Additions	Reclassification	Disposals	Closing Balance	Opening Balance	Additions	Reclassification	Disposals	Closing Balance	
1611	Computer Software (Formally known as Account 1925)	\$ -				\$ -	\$ -				\$ -	
1612	Land Rights (Formally known as Account 1906)	\$ -				\$ -	\$ -				\$ -	\$ -
1805	Land	\$ 245,786				\$ 245,786	\$ -				\$ -	245,786
1806	Land rights	\$ 10,971				\$ 10,971	\$ -				\$ -	10,971
1808	Buildings	\$ 1,117,302				\$ 1,117,302	\$ 1,115,818				\$ 1,115,818	1,484
1810	Leasehold Improvements	\$ -				\$ -	\$ -				\$ -	-
1815	Transformer Station Equipment >50 kV	\$ -				\$ -	\$ -				\$ -	-
1820	Distribution Station Equipment <50 kV	\$ 17,925,618	\$ 75,350	-\$ 94,500		\$ 17,906,468	-\$ 7,350,981	-\$ 308,650		\$ 39,930	-\$ 7,619,701	\$ 10,286,767
1825	Storage Battery Equipment	\$ -				\$ -	\$ -				\$ -	-
1830	Poles, Towers & Fixtures	\$ 30,113,168	\$ 5,142,007			\$ 35,255,175	-\$ 12,211,616	-\$ 514,117			-\$ 12,725,733	\$ 22,529,442
1835	Overhead Conductors & Devices	\$ 13,309,667	\$ 1,802,055			\$ 15,111,722	-\$ 6,532,055	-\$ 310,886			-\$ 6,842,942	\$ 8,268,781
1835	Overhead Conductors & Devices (Switches)	\$ 5,366,441				\$ 5,366,441	-\$ 2,086,951				-\$ 2,086,951	\$ 3,279,490
1840	Underground Conduit	\$ 12,392,624	\$ 4,229,316			\$ 16,621,940	-\$ 5,816,425	-\$ 326,445			-\$ 6,142,869	\$ 10,479,071
1845	Underground Conductors & Devices-db	\$ 30,797,358	\$ 1,693,574			\$ 32,490,932	-\$ 14,017,944	-\$ 623,393			-\$ 14,641,337	\$ 17,849,595
1850	Line Transformers	\$ 27,566,088	\$ 1,431,232	-\$ 280,152		\$ 28,717,168	-\$ 15,072,331	-\$ 690,735		\$ 141,322	-\$ 15,621,744	\$ 13,095,424
1855	Services (Overhead)	\$ 6,237,712	\$ 567,672			\$ 6,805,384	-\$ 4,390,144	-\$ 430,863			-\$ 4,821,007	\$ 1,984,376
1855	Services (Underground)	\$ 19,143,553				\$ 19,143,553	-\$ 11,030,395				-\$ 11,030,395	\$ 8,113,158
1860	Meters	\$ 8,090,349	\$ 231,152			\$ 8,321,501	-\$ 3,016,016	-\$ 627,860			-\$ 3,643,875	\$ 4,677,625
1905	Land	\$ 182,215	\$ -			\$ 182,215	\$ -				\$ -	182,215
1908	Buildings & Fixtures	\$ 6,294,528	\$ 3,525			\$ 6,291,003	-\$ 2,529,892	-\$ 160,174			-\$ 2,690,067	\$ 3,600,936
1908	HVAC	\$ 8,700	\$ 128,536			\$ 137,236	-\$ 1,095	\$ -			-\$ 1,095	\$ 136,141
1908	Parking & Paving	\$ 118,644	\$ 59,785			\$ 178,429	-\$ 6,133	\$ -			-\$ 6,133	\$ 172,296
1908	Roof	\$ 364,641	\$ -			\$ 364,641	-\$ 18,896	\$ -			-\$ 18,896	\$ 345,745
1910	Leasehold Improvements	\$ -				\$ -	\$ -				\$ -	-
1915	Office Furniture & Equipment (10 years)	\$ 1,087,894	\$ 98,496			\$ 1,186,390	-\$ 927,078	-\$ 34,835			-\$ 961,914	\$ 224,476
1915	Office Furniture & Equipment (5 years)	\$ -				\$ -	\$ -				\$ -	-
1920	Computer Equipment - Hardware	\$ 1,782,684	\$ 98,877			\$ 1,881,561	-\$ 1,517,789	-\$ 125,231			-\$ 1,643,020	\$ 238,541
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -				\$ -	\$ -				\$ -	-
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -				\$ -	\$ -				\$ -	-
1925	Computer Equip.-Software (Application)	\$ 2,305,671	\$ 142,246			\$ 2,447,917	-\$ 1,889,628	-\$ 153,738			-\$ 2,043,366	\$ 404,551
1925	Computer Equip.-Software (Server)	\$ 85,323				\$ 85,323	-\$ 22,678				-\$ 22,678	\$ 62,645
1930	Transportation Equipment	\$ -				\$ -	\$ -				\$ -	-
1935	Stores Equipment	\$ 56,187				\$ 56,187	-\$ 56,187	\$ -			-\$ 56,187	\$ -
1940	Tools, Shop & Garage Equipment	\$ 4,284	\$ -			\$ 4,284	-\$ 4,284	\$ -			-\$ 4,284	\$ 0
1945	Measurement & Testing Equipment	\$ 20,903	\$ -			\$ 20,903	-\$ 20,903	\$ -			-\$ 20,903	\$ 0
1950	Power Operated Equipment	\$ -				\$ -	\$ -				\$ -	-
1955	Communications Equipment	\$ 78,103				\$ 78,103	-\$ 78,103	\$ -			-\$ 78,103	\$ -
1955	Communication Equipment (Smart Meters)	\$ -				\$ -	\$ -	\$ -			\$ -	-
1960	Miscellaneous Equipment	\$ -				\$ -	\$ -				\$ -	-
1970	Load Management Controls Customer Premises	\$ -				\$ -	\$ -				\$ -	-
1975	Load Management Controls Utility Premises	\$ -				\$ -	\$ -				\$ -	-
1980	System Supervisor Equipment	\$ 2,491,521	\$ 45,751			\$ 2,537,272	-\$ 1,905,598	-\$ 116,061			-\$ 2,021,658	\$ 515,613
1985	Miscellaneous Fixed Assets	\$ -				\$ -	\$ -				\$ -	-
1990	Other Tangible Property	\$ -				\$ -	\$ -				\$ -	-
1995	Contributions & Grants	-\$ 34,337,791	-\$ 10,178,882			-\$ 44,516,674	\$ 9,178,306	\$ 944,657			\$ 10,122,963	-\$ 34,393,711
2440	Deferred Revenue5	\$ -				\$ -	\$ -				\$ -	-
2075	Non Rate-Regulated Utility Assets	\$ 385,706	\$ -			\$ 385,706	\$ 9,643	-\$ 19,285			\$ 28,928	\$ 356,777
	<b>Sub-Total</b>	<b>\$ 153,245,850</b>	<b>\$ 5,563,640</b>	<b>-\$ 374,652</b>	<b>\$ -</b>	<b>\$ 158,434,839</b>	<b>-\$ 82,450,276</b>	<b>-\$ 3,497,616</b>	<b>\$ -</b>	<b>\$ 181,252</b>	<b>-\$ 85,766,640</b>	<b>\$ 72,668,197</b>
	<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>											
	<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>	-\$ 385,706				-\$ 385,706	\$ 9,643	\$ 19,285			\$ 28,928	-\$ 356,777
	<b>Total PP&amp;E</b>	<b>\$ 152,860,145</b>	<b>\$ 5,563,640</b>	<b>-\$ 374,652</b>	<b>\$ -</b>	<b>\$ 158,049,133</b>	<b>-\$ 82,440,633</b>	<b>-\$ 3,478,331</b>	<b>\$ -</b>	<b>\$ 181,252</b>	<b>-\$ 85,737,712</b>	<b>\$ 72,311,420</b>

2

Whitby Hydro is seeking a 1576 rate rider in order to continue its advancement of credits on customer bills associated with 1576 activity prior to Whitby Hydro's next cost of service. Final disposition will occur during the next cost of service proceeding. The rate rider calculation represents a return of \$1,285,347 to Whitby Hydro's customers over a one year period. As mandated by the Board in its letter of June 25, 2013, this balance includes a WACC component. Whitby Hydro has used its current Board-approved WACC of 7.04%, for the purposes of determining the total disposition amount proposed for 2015 activity in Account 1576.

#### Method of allocation and calculation of 1576 rate rider

The balances in account 1576 reflect decreased depreciation expense for 2013 - 2015 due to changes in estimates for PP&E useful lives. Since this balance is related to capital costs, it is appropriate that customers receive credit based on their proportion of system utilization. Whitby Hydro submits that kWh is an appropriate allocator for account 1576 and the allocation for the disposition of 2015 net activity (\$1,285,347) has been done on the basis of kWh energy consumption by customer class using the 2015 RRR data.

**Table 3: Allocation of 1576 by Customer Class**

	Amount	Allocator	Residential	General Service less than 50 kW	General Service 50-4,999 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
1576	(1,285,347)	kWh	(535,990)	(128,406)	(605,013)	(2,699)	0	(13,239)
Total Metered kWh*			358,809,051	86,010,023	405,044,147	1,765,346	33,877	8,871,207
Allocated %			41.70%	9.99%	47.07%	0.21%	0.00%	1.03%

\* as reported in 2015 RRR

With regard to the calculation of the rate rider, the 1576 rate rider associated with allocated balances for rate classes (excluding Residential), is proposed to be done through a variable rate rider based on either kWh or kW using the 2015 RRR data. However, for the Residential customers the proposed calculation of the 1576 rate rider has been anchored on the requirement to consider a fixed rate rider as per the Board Policy: *A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*. As outlined in section 2.8.2 of the Chapter 2 Filing Requirements for Electricity Distribution Rate Applications dated July 14, 2016, distributors must propose a fully fixed rate design for charges applicable to the residential class provided that those charges are specifically related to the distribution of electricity. Examples of distribution-specific charges include: Group 2 Deferral and Variance Accounts including balances in accounts 1575/1576, ACM and ICM rate riders.

- 1 Table 4 below summarizes the proposed rate rider by class that results from the clearance of net 2015
- 2 activity for account 1576, Accounting Changes under CGAAP. Whitby Hydro has used a one year
- 3 disposition period in the proposed rate rider calculation.

**Table 4: Rate Rider Calculation for Accounts 1576**

Rate Adder Recovery Period 1 year

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1576	
Residential	#customers	39,251	-\$ 535,990	-1.14	\$/customer
General Service less than 50 kW	kWh	86,010,023	-\$ 128,406	- 0.0015	/kWh
General Service 50-4,999 kW	kW	950,510	-\$ 605,013	- 0.6365	/kW
Unmetered Scattered Load	kWh	1,765,346	-\$ 2,699	- 0.0015	/kWh
Sentinel Lighting	kW	95	\$ -	-	/kW
Street Lighting	kW	23,991	-\$ 13,239	- 0.5518	/kW
		-	\$ -	-	
<b>Total</b>			<b>-\$ 1,285,347</b>		

**APPENDIX C:**  
**2016 APPROVED TARIFF OF RATES**  
**AND CHARGES**

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.20
Rate Rider for Disposition of Account 1576 - effective until December 31, 2016 - Approved on an Interim Basis	\$	(1.90)
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	2.20
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0113
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-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	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

#### APPLICATION

The application of the charges are in accordance with the Distribution System Code (Section 9) and subsection 79.2(4) of the Ontario Energy Board Act, 1998.

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

In this class:

"Aboriginal person" includes a person who is a First Nations person, a Métis person or an Inuit person;

"account-holder" means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

"electricity-intensive medical device" means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

"household" means the account-holder and any other people living at the accountholder's service address for at least six months in a year, including people other than the account-holder's spouse, children or other relatives;

"household income" means the combined annual after-tax income of all members of a household aged 16 or over;

#### MONTHLY RATES AND CHARGES

##### Class A

(a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;

and

(d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;

but does not include account-holders in Class E.

OESP Credit

\$ (30.00)

##### Class B

(a) account-holders with a household income of \$28,000 or less living in a household of three persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;

but does not include account-holders in Class F.

OESP Credit

\$ (34.00)

##### Class C

(a) account-holders with a household income of \$28,000 or less living in a household of four persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;

but does not include account-holders in Class G.

OESP Credit

\$ (38.00)

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

### Class D

(a) account-holders with a household income of \$28,000 or less living in a household of five persons; and  
(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons;  
but does not include account-holders in Class H.

OESP Credit \$ (42.00)

### Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;  
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or  
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (45.00)

### Class F

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;  
(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or  
(c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

i. the dwelling to which the account relates is heated primarily by electricity;  
ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or  
iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates

OESP Credit \$ (50.00)

### Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;  
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or  
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (55.00)

### Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;  
(b) the account-holder or any member of the account-holder's household is an Aboriginal person ; or  
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (60.00)

### Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;  
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or  
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (75.00)

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.05
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - effective until the date of the next cost of service-based rate order	\$	7.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0207
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kWh	0.0007
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-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	0.0050
Rate Rider for Disposition of Account 1576 - effective until December 31, 2016 - Approved on an Interim Basis	\$/kWh	(0.0025)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### 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 and includes apartment buildings, and commercial, industrial, and institutional developments. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	203.41
Distribution Volumetric Rate	\$/kW	4.1650
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kW	0.3719
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3580)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	2.1701
Rate Rider for Disposition of Account 1576 - effective until December 31, 2016 - Approved on an Interim Basis	\$/kW	(1.0761)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9605
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1943

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account 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, decorative lighting, bill boards, 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.85
Distribution Volumetric Rate	\$/kWh	0.0321
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2016 - Approved on an Interim Basis	\$/kWh	(0.0025)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	5.61
Distribution Volumetric Rate	\$/kW	15.1624
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kW	0.3653
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3014)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	1.7521
Rate Rider for Disposition of Account 1576 - effective until December 31, 2016 - Approved on an Interim Basis	\$/kW	(0.9033)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2442
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7319

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.76
Distribution Volumetric Rate	\$/kW	7.0213
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kW	0.1969
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3118)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	1.8663
Rate Rider for Disposition of Account 1576 - effective until December 31, 2016 - Approved on an Interim Basis	\$/kW	(0.9343)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2328
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6964

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2016**

**This schedule supersedes and replaces all previously  
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EB-2015-0113 & EB-2015-0251

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Legal letter charge	\$	15.00

#### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
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

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
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year	\$	22.35

Issued December 10, 2015

Corrected March 11, 2016

# Whitby Hydro Electric 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-2015-0113 & EB-2015-0251

### RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

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

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

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

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0454
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0349

**APPENDIX D:**  
**2017 PROPOSED TARIFF OF RATES**  
**AND CHARGES**

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0114

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.62
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$	(1.14)
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	2.20
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0076
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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approved schedules of Rates, Charges and Loss Factors

EB-2016-0114

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

#### APPLICATION

The application of the charges are in accordance with the Distribution System Code (Section 9) and subsection 79.2(4) of the Ontario Energy Board Act, 1998.

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

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person;

“account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over;

#### MONTHLY RATES AND CHARGES

##### Class A

(a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;

and

(d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;

but does not include account-holders in Class E.

OESP Credit

\$ (30.00)

##### Class B

(a) account-holders with a household income of \$28,000 or less living in a household of three persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;

but does not include account-holders in Class F.

OESP Credit

\$ (34.00)

##### Class C

(a) account-holders with a household income of \$28,000 or less living in a household of four persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;

but does not include account-holders in Class G.

OESP Credit

\$ (38.00)

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

This schedule supersedes and replaces all previously  
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EB-2016-0114

### Class D

(a) account-holders with a household income of \$28,000 or less living in a household of five persons; and

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons;

but does not include account-holders in Class H.

OESP Credit	\$	(42.00)
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### Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;

(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or

(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(45.00)
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### Class F

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or

(c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

i. the dwelling to which the account relates is heated primarily by electricity;

ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or

iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates

OESP Credit	\$	(50.00)
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### Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;

(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or

(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(55.00)
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### Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;

(b) the account-holder or any member of the account-holder's household is an Aboriginal person ; or

(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(60.00)
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### Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;

(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or

(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(75.00)
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# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0114

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.43
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - effective until the date of the next cost of service-based rate order	\$	7.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0211
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	0.0007
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kWh	(0.0015)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0114

### 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 and includes apartment buildings, and commercial, industrial, and institutional developments. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	207.07
Distribution Volumetric Rate	\$/kW	4.2400
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	0.2684
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.6365)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7996
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2037

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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approved schedules of Rates, Charges and Loss Factors

EB-2016-0114

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account 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, decorative lighting, bill boards, 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.03
Distribution Volumetric Rate	\$/kWh	0.0327
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kWh	(0.0015)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0114

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	5.71
Distribution Volumetric Rate	\$/kW	15.4353
Retail Transmission Rate - Network Service Rate	\$/kW	2.1223
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7393

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0114

### STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.79
Distribution Volumetric Rate	\$/kW	7.1477
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	0.4452
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.5518)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1115
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7037

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0114

### microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0114

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

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

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Legal letter charge	\$	15.00

#### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
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

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
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year	\$	22.35

# Whitby Hydro Electric Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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approved schedules of Rates, Charges and Loss Factors

EB-2016-0114

### RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

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

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

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

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0454
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0349

# **APPENDIX E:**

## **CUSTOMER BILL IMPACTS**

## 2017 Bill Impact Summary

Customer Class	kWh (1)	kW	RPP Price (2)	Distribution Charges-A excl. pass-through (3a)		B incl. pass-through (3b)		Delivery Charges (4)		Total Bill (5)	
				\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Residential	750		RPP TOU	\$ 1.93	6.44%	\$ 2.08	6.05%	\$ 1.77	3.87%	\$ 2.00	1.32%
Residential - 10th percentile	390		RPP TOU	\$ 3.01	11.62%	\$ 3.09	10.80%	\$ 2.92	8.49%	\$ 3.31	3.63%
GS<50 kW	2,000		RPP TOU	\$ 4.58	7.09%	\$ 4.78	6.35%	\$ 3.94	3.83%	\$ 4.46	1.12%
GS>50 kW	40,000	100	Non-RPP	\$ 81.96	16.00%	\$ (136.44)	-14.58%	\$ (151.59)	-10.44%	\$ (171.30)	-2.33%
Unmetered Scattered Load	500		RPP Tier	\$ 0.98	3.98%	\$ 1.33	4.99%	\$ 1.12	3.34%	\$ 1.27	1.22%
Sentinel Lights	150	1	RPP Tier	\$ 1.28	6.42%	\$ 1.21	5.88%	\$ 1.10	4.46%	\$ 1.24	2.60%
Street Lighting	557,000	1,240	Non-RPP	\$ 1,534.08	5.45%	\$ (637.65)	-1.92%	\$ (779.01)	-2.05%	\$ (880.28)	-0.70%

### Notes:

- (1) The residential standard used for illustrative purposes is 750 kWh per EB-2016-0153
- (2) RPP Pricing for May 1, 2016 to Oct 31, 2016  
Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2016, pg 22)  
RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.
- (3a) Distribution Charges-A includes Distribution Monthly Service Charge, Volumetric Charges and disposition of 1576
- (3b) Distribution Charges-B include those described in note 3(a) plus pass-through charges such as Rate Riders for Deferral/Variance Recovery and Global Adjustment, as well as Line Losses, and the Smart Meter Entity Charge
- (4) Delivery Charges include all Distribution Charges (per notes 3a and 3b), plus Transmission Service Charges
- (5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, rural rate protection and standard supply service), debt retirement charge (DRC) where applicable and HST

\* Weighted average price including Class B Global Adjustment through end of May 2015 (IESO's Monthly Market Report for May 2015, page 20)



<b>Consumption</b>	<b>750</b>	<b>kWh</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>600</b>	<b>kWh</b>	<b>Load Factor</b>

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

**INCLUDES PROPOSED 1576 RATE RIDER**

<b>RESIDENTIAL (RPP TOU)</b>	<b>Current Board-Approved</b>			<b>Proposed</b>			<b>Impact</b>	
	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>\$ Change</b>	<b>% Change</b>
Monthly Service Charge	\$ 21.20	1	\$ 21.20	\$ 24.62	1	\$ 24.62	\$ 3.42	16.13%
Distribution Volumetric Rate	\$ 0.0113	750	\$ 8.48	\$ 0.0076	750	\$ 5.70	-\$ 2.78	-32.74%
Fixed Rate Riders	\$ 2.20	1	\$ 2.20	\$ 2.20	1	\$ 2.20	\$ -	0.00%
Fixed Rate Adder (1576)	-\$ 1.90	1	-\$ 1.90	-\$ 1.14	1	-\$ 1.14	\$ 0.76	-40.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0007	750	\$ 0.53	\$ 0.53	#DIV/0!
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 29.98</b>			<b>\$ 31.91</b>	<b>\$ 1.93</b>	<b>6.44%</b>
Line Losses on Cost of Power	\$ 0.1114	34	\$ 3.79	\$ 0.1114	34	\$ 3.79	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0002	750	-\$ 0.15	\$ -	750	\$ -	\$ 0.15	
Low Voltage Service Charge		750	\$ -		750	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 34.41</b>			<b>\$ 36.49</b>	<b>\$ 2.08</b>	<b>6.05%</b>
RTSR - Network	\$ 0.0081	784	\$ 6.35	\$ 0.0077	784	\$ 6.04	-\$ 0.31	-4.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	784	\$ 4.94	\$ 0.0063	784	\$ 4.94	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 45.70</b>			<b>\$ 47.46</b>	<b>\$ 1.77</b>	<b>3.87%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	784	\$ 2.82	\$ 0.0036	784	\$ 2.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	784	\$ 1.02	\$ 0.0013	784	\$ 1.02	\$ -	0.00%
OESP	\$ 0.0011	784	\$ 0.86	\$ 0.0011	784	\$ 0.86	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 4.95</b>			<b>\$ 4.95</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ -</b>	<b>750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>750</b>	<b>\$ -</b>	<b>\$ -</b>	
TOU - Off Peak	\$ 0.0870	488	\$ 42.41	\$ 0.0870	488	\$ 42.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.1320	128	\$ 16.83	\$ 0.1320	128	\$ 16.83	\$ -	0.00%
TOU - On Peak	\$ 0.1800	135	\$ 24.30	\$ 0.1800	135	\$ 24.30	\$ -	0.00%
<b>Sub-Total Energy</b>			<b>\$ 83.54</b>			<b>\$ 83.54</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 134.19</b>			<b>\$ 135.96</b>	<b>\$ 1.77</b>	<b>1.32%</b>
HST	13%		\$ 17.45	13%		\$ 17.67	\$ 0.23	1.32%
<b>Total Bill on TOU</b>			<b>\$ 151.64</b>			<b>\$ 153.64</b>	<b>\$ 2.00</b>	<b>1.32%</b>

<b>Consumption</b>	<b>390</b>	<b>kWh</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>600</b>	<b>kWh</b>	<b>Load Factor</b>

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

# **INCLUDES PROPOSED 1576 RATE RIDER**

RESIDENTIAL (RPP TOU)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.20	1	\$ 21.20	\$ 24.62	1	\$ 24.62	\$ 3.42	16.13%
Distribution Volumetric Rate	\$ 0.0113	390	\$ 4.41	\$ 0.0076	390	\$ 2.96	-\$ 1.44	-32.74%
Fixed Rate Riders	\$ 2.20	1	\$ 2.20	\$ 2.20	1	\$ 2.20	\$ -	0.00%
Fixed Rate Adder (1576)	-\$ 1.90	1	-\$ 1.90	-\$ 1.14	1	-\$ 1.14	\$ 0.76	-40.00%
Volumetric Rate Riders	\$ -	390	\$ -	\$ 0.0007	390	\$ 0.27	\$ 0.27	#DIV/0!
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 25.91</b>			<b>\$ 28.92</b>	<b>\$ 3.01</b>	<b>11.62%</b>
Line Losses on Cost of Power	\$ 0.1114	18	\$ 1.97	\$ 0.1114	18	\$ 1.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0002	390	-\$ 0.08	\$ -	390	\$ -	\$ 0.08	
Low Voltage Service Charge		390	\$ -		390	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 28.59</b>			<b>\$ 31.68</b>	<b>\$ 3.09</b>	<b>10.80%</b>
RTSR - Network	\$ 0.0081	408	\$ 3.30	\$ 0.0077	408	\$ 3.14	-\$ 0.16	-4.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	408	\$ 2.57	\$ 0.0063	408	\$ 2.57	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 34.46</b>			<b>\$ 37.39</b>	<b>\$ 2.92</b>	<b>8.49%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	408	\$ 1.47	\$ 0.0036	408	\$ 1.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	408	\$ 0.53	\$ 0.0013	408	\$ 0.53	\$ -	0.00%
OESP	\$ 0.0011	408	\$ 0.45	\$ 0.0011	408	\$ 0.45	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 2.70</b>			<b>\$ 2.70</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ -</b>	<b>390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>390</b>	<b>\$ -</b>	<b>\$ -</b>	
TOU - Off Peak	\$ 0.0870	254	\$ 22.05	\$ 0.0870	254	\$ 22.05	\$ -	0.00%
TOU - Mid Peak	\$ 0.1320	66	\$ 8.75	\$ 0.1320	66	\$ 8.75	\$ -	0.00%
TOU - On Peak	\$ 0.1800	70	\$ 12.64	\$ 0.1800	70	\$ 12.64	\$ -	0.00%
<b>Sub-Total Energy</b>			<b>\$ 43.44</b>			<b>\$ 43.44</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 80.60</b>			<b>\$ 83.53</b>	<b>\$ 2.92</b>	<b>3.63%</b>
HST	13%		\$ 10.48	13%		\$ 10.86	\$ 0.38	3.63%
<b>Total Bill on TOU</b>			<b>\$ 91.08</b>			<b>\$ 94.38</b>	<b>\$ 3.31</b>	<b>3.63%</b>

<b>Consumption</b>	<b>2,000</b>	<b>kWh</b>		<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

# **INCLUDES PROPOSED 1576 RATE RIDER**

<b>GS&lt;50 kW (RPP TOU)</b>	<b>Current Board-Approved</b>			<b>Proposed</b>			<b>Impact</b>	
	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>\$ Change</b>	<b>% Change</b>
Monthly Service Charge	\$ 21.05	1	\$ 21.05	\$ 21.43	1	\$ 21.43	\$ 0.38	1.81%
Distribution Volumetric Rate	\$ 0.0207	2,000	\$ 41.40	\$ 0.0211	2,000	\$ 42.20	\$ 0.80	1.93%
Fixed Rate Riders	\$ 7.11	1	\$ 7.11	\$ 7.11	1	\$ 7.11	\$ -	0.00%
Volumetric Rate Adder (1576)	-\$ 0.00	2,000	-\$ 5.00	-\$ 0.0015	2,000	-\$ 3.00	\$ 2.00	-40.00%
Volumetric Rate Riders	\$ -	2,000	\$ -	\$ 0.0007	2,000	\$ 1.40	\$ 1.40	#DIV/0!
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 64.56</b>			<b>\$ 69.14</b>	<b>\$ 4.58</b>	<b>7.09%</b>
Line Losses on Cost of Power	\$ 0.1114	91	\$ 10.11	\$ 0.1114	91	\$ 10.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0001	2,000	-\$ 0.20	\$ -	2,000	\$ -	\$ 0.20	
Low Voltage Service Charge		2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 75.26</b>			<b>\$ 80.04</b>	<b>\$ 4.78</b>	<b>6.35%</b>
RTSR - Network	\$ 0.0074	2,091	\$ 15.47	\$ 0.0070	2,091	\$ 14.64	-\$ 0.84	-5.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	2,091	\$ 12.13	\$ 0.0058	2,091	\$ 12.13	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 102.86</b>			<b>\$ 106.81</b>	<b>\$ 3.94</b>	<b>3.83%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,091	\$ 7.53	\$ 0.0036	2,091	\$ 7.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,091	\$ 2.72	\$ 0.0013	2,091	\$ 2.72	\$ -	0.00%
OESP	\$ 0.0011	2,091	\$ 2.30	\$ 0.0011	2,091	\$ 2.30	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 12.79</b>			<b>\$ 12.79</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ 0.0070</b>	<b>2,000</b>	<b>\$ 14.00</b>	<b>\$ 0.0070</b>	<b>2,000</b>	<b>\$ 14.00</b>	<b>\$ -</b>	<b>0.00%</b>
TOU - Off Peak	\$ 0.0870	1,300	\$ 113.10	\$ 0.0870	1,300	\$ 113.10	\$ -	0.00%
TOU - Mid Peak	\$ 0.1320	340	\$ 44.88	\$ 0.1320	340	\$ 44.88	\$ -	0.00%
TOU - On Peak	\$ 0.1800	360	\$ 64.80	\$ 0.1800	360	\$ 64.80	\$ -	0.00%
<b>Sub-Total Energy</b>			<b>\$ 222.78</b>			<b>\$ 222.78</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 352.44</b>			<b>\$ 356.38</b>	<b>\$ 3.94</b>	<b>1.12%</b>
HST	13%		\$ 45.82	13%		\$ 46.33	\$ 0.51	1.12%
<b>Total Bill on TOU</b>			<b>\$ 398.25</b>			<b>\$ 402.71</b>	<b>\$ 4.46</b>	<b>1.12%</b>

<b>Consumption</b>	<b>40,000</b>	<b>kWh</b>	<b>100</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>n/a</b>	<b>kWh</b>	<b>Load Factor</b>	<b>55%</b>

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

**INCLUDES PROPOSED 1576 RATE RIDER**

<b>GENERAL SERVICE 50 to 4,999 KW (Non-RPP)</b>	<b>Current Board-Approved</b>			<b>Proposed</b>			<b>Impact</b>	
	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>\$ Change</b>	<b>% Change</b>
Monthly Service Charge	\$ 203.41	1	\$ 203.41	\$ 207.07	1	\$ 207.07	\$ 3.66	1.80%
Distribution Volumetric Rate	\$ 4.1650	100	\$ 416.50	\$ 4.2400	100	\$ 424.00	\$ 7.50	1.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Adder (1576)	-\$ 1.08	100	-\$ 107.61	-\$ 0.6365	100	-\$ 63.65	\$ 43.96	-40.85%
Volumetric Rate Riders	\$ -	100	\$ -	\$ 0.2684	100	\$ 26.84	\$ 26.84	#DIV/0!
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 512.30</b>			<b>\$ 594.26</b>	<b>\$ 81.96</b>	<b>16.00%</b>
Line Losses on Cost of Power	\$ 0.1130	1,816	\$ 205.21	\$ 0.1130	1,816	\$ 205.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 2.1840	100	\$ 218.40	\$ -	100	\$ -	-\$ 218.40	
Total Deferral/Variance Account Rate Riders	\$ -	40,000	\$ -	\$ -	40,000	\$ -	\$ -	
Low Voltage Service Charge		100	\$ -		100	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 935.91</b>			<b>\$ 799.47</b>	<b>-\$ 136.44</b>	<b>-14.58%</b>
RTSR - Network	\$ 2.9605	100	\$ 296.05	\$ 2.7996	100	\$ 279.96	-\$ 16.09	-5.43%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1943	100	\$ 219.43	\$ 2.2037	100	\$ 220.37	\$ 0.94	0.43%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,451.39</b>			<b>\$ 1,299.80</b>	<b>-\$ 151.59</b>	<b>-10.44%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	41,816	\$ 150.54	\$ 0.0036	41,816	\$ 150.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	41,816	\$ 54.36	\$ 0.0013	41,816	\$ 54.36	\$ -	0.00%
OESP	\$ 0.0011	41,816	\$ 46.00	\$ 0.0011	41,816	\$ 46.00	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 251.15</b>			<b>\$ 251.15</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ 0.0070</b>	<b>40,000</b>	<b>\$ 280.00</b>	<b>\$ 0.0070</b>	<b>40,000</b>	<b>\$ 280.00</b>	<b>\$ -</b>	<b>0.00%</b>
Commodity including Global Adjustment*	\$ 0.1130	40,000	\$ 4,520.00	\$ 0.1130	40,000	\$ 4,520.00	\$ -	0.00%
<b>Sub-Total Energy</b>			<b>\$ 4,520.00</b>			<b>\$ 4,520.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on Spot (before Taxes)</b>			<b>\$ 6,502.53</b>			<b>\$ 6,350.94</b>	<b>-\$ 151.59</b>	<b>-2.33%</b>
HST	13%		\$ 845.33	13%		\$ 825.62	-\$ 19.71	-2.33%
<b>Total Bill on spot</b>			<b>\$ 7,347.86</b>			<b>\$ 7,176.57</b>	<b>-\$ 171.30</b>	<b>-2.33%</b>

\* Weighted average price including Class B Global Adjustment through end of May 2016 (IESO's Monthly Market Report for May 2016, page 22)

<b>Consumption</b>	<b>500</b>	<b>kWh</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

**INCLUDES PROPOSED 1576 RATE RIDER**

<b>UNMETERED SCATTERED LOAD (RPP TIER)</b>	<b>Current Board-Approved</b>			<b>Proposed</b>			<b>Impact</b>	
	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>\$ Change</b>	<b>% Change</b>
Monthly Service Charge	\$ 9.85	1	\$ 9.85	\$ 10.03	1	\$ 10.03	\$ 0.18	1.83%
Distribution Volumetric Rate	\$ 0.0321	500	\$ 16.05	\$ 0.0327	500	\$ 16.35	\$ 0.30	1.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Adder (1576)	-\$ 0.00	500	-\$ 1.25	-\$ 0.0015	500	-\$ 0.75	\$ 0.50	
Volumetric Rate Riders		500	\$ -		500	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 24.65</b>			<b>\$ 25.63</b>	<b>\$ 0.98</b>	<b>3.98%</b>
Line Losses on Cost of Power	\$ 0.1030	23	\$ 2.34	\$ 0.1030	23	\$ 2.34	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0007	500	-\$ 0.35	\$ -	500	\$ -	\$ 0.35	
Low Voltage Service Charge		500	\$ -		500	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 26.64</b>			<b>\$ 27.97</b>	<b>\$ 1.33</b>	<b>4.99%</b>
RTSR - Network	\$ 0.0074	523	\$ 3.87	\$ 0.0070	523	\$ 3.66	-\$ 0.21	-5.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	523	\$ 3.03	\$ 0.0058	523	\$ 3.03	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 33.54</b>			<b>\$ 34.66</b>	<b>\$ 1.12</b>	<b>3.34%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	523	\$ 1.88	\$ 0.0036	523	\$ 1.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	523	\$ 0.68	\$ 0.0013	523	\$ 0.68	\$ -	0.00%
OESP	\$ 0.0011	523	\$ 0.57	\$ 0.0011	523	\$ 0.57	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 3.39</b>			<b>\$ 3.39</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ 0.0070</b>	<b>500</b>	<b>\$ 3.50</b>	<b>\$ 0.0070</b>	<b>500</b>	<b>\$ 3.50</b>	<b>\$ -</b>	<b>0.00%</b>
RPP Tier 1	0.103	500	51.5	0.1030	500	51.5	0	0.00%
RPP Tier 2	0.121	0	0	0.1210	0	0	0	
<b>Sub-Total Energy</b>			<b>\$ 51.50</b>			<b>\$ 51.50</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on RPP Tier (before Taxes)</b>			<b>\$ 91.92</b>			<b>\$ 93.04</b>	<b>\$ 1.12</b>	<b>1.22%</b>
HST	13%		\$ 11.95	13%		\$ 12.10	\$ 0.15	1.22%
<b>Total Bill on RPP Tier</b>			<b>\$ 103.87</b>			<b>\$ 105.14</b>	<b>\$ 1.27</b>	<b>1.22%</b>

<b>Consumption</b>	<b>150</b>	<b>kWh</b>	<b>1</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>n/a</b>	<b>kWh</b>	<b>Load Factor</b>	<b>21%</b>

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

# **INCLUDES PROPOSED 1576 RATE RIDER**

<b>SENTINEL LIGHTING (RPP TIER)</b>	<b>Current Board-Approved</b>			<b>Proposed</b>			<b>Impact</b>	
	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>Rate (\$)</b>	<b>Volume</b>	<b>Charge (\$)</b>	<b>\$ Change</b>	<b>% Change</b>
Monthly Service Charge	\$ 5.61	1	\$ 5.61	\$ 5.71	1	\$ 5.71	\$ 0.10	1.78%
Distribution Volumetric Rate	\$ 15.1624	1	\$ 15.16	\$ 15.4353	1	\$ 15.44	\$ 0.27	1.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Adder (1576)	-\$ 0.90	1	-\$ 0.90	\$ -	1	\$ -	\$ 0.90	
Volumetric Rate Riders		1	\$ -		1	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 19.87</b>			<b>\$ 21.15</b>	<b>\$ 1.28</b>	<b>6.42%</b>
Line Losses on Cost of Power	\$ 0.1030	7	\$ 0.70	\$ 0.1030	7	\$ 0.70	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0639	1	\$ 0.06	\$ -	1	\$ -	-\$ 0.06	
Total Deferral/Variance Account Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Low Voltage Service Charge		1	\$ -		1	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 20.63</b>			<b>\$ 21.85</b>	<b>\$ 1.21</b>	<b>5.88%</b>
RTSR - Network	\$ 2.2442	1	\$ 2.24	\$ 2.1223	1	\$ 2.12	-\$ 0.12	-5.43%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7319	1	\$ 1.73	\$ 1.7393	1	\$ 1.74	\$ 0.01	0.43%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 24.61</b>			<b>\$ 25.71</b>	<b>\$ 1.10</b>	<b>4.46%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	157	\$ 0.56	\$ 0.0036	157	\$ 0.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	157	\$ 0.20	\$ 0.0013	157	\$ 0.20	\$ -	0.00%
OESP	\$ 0.0011	157	\$ 0.17	\$ 0.0011	157	\$ 0.17	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 1.19</b>			<b>\$ 1.19</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ 0.0070</b>	<b>150</b>	<b>\$ 1.05</b>	<b>\$ 0.0070</b>	<b>150</b>	<b>\$ 1.05</b>	<b>\$ -</b>	<b>0.00%</b>
RPP Tier 1	0.103	150	15.45	0.1030	150	15.45	0	0.00%
RPP Tier 2	0.121	0	0	0.1210	0	0	0	
<b>Sub-Total Energy</b>			<b>\$ 15.45</b>			<b>\$ 15.45</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on RPP Tier (before Taxes)</b>			<b>\$ 42.30</b>			<b>\$ 43.40</b>	<b>\$ 1.10</b>	<b>2.60%</b>
HST	13%		\$ 5.50	13%		\$ 5.64	\$ 0.14	2.60%
<b>Total Bill on RPP Tier</b>			<b>\$ 47.80</b>			<b>\$ 49.04</b>	<b>\$ 1.24</b>	<b>2.60%</b>

<b>Consumption</b>	<b>557,000</b>	<b>kWh</b>	<b>1,240</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>n/a</b>	<b>kWh</b>	<b>Load Factor</b>	<b>62%</b>

<b>Current Loss Factor</b>	<b>1.0454</b>
<b>Proposed Loss Factor</b>	<b>1.0454</b>

**INCLUDES PROPOSED 1576 RATE RIDER**

	Current Board-Approved			Proposed			Impact	
<b>STREET LIGHTING (Non-RPP)</b>	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.76	11,700	\$ 20,592.00	\$ 1.79	11700	\$ 20,943.00	\$ 351.00	1.70%
Distribution Volumetric Rate	\$ 7.0213	1,240	\$ 8,706.41	\$ 7.1477	1,240	\$ 8,863.15	\$ 156.74	1.80%
Fixed Rate Riders	\$ -	11,700	\$ -	\$ -	11700	\$ -	\$ -	
Volumetric Rate Adder (1576)	-\$ 0.93	1,240	-\$ 1,158.53	-\$ 0.5518	1,240	-\$ 684.23	\$ 474.30	
Volumetric Rate Riders	\$ -	1,240	\$ -	\$ 0.4452	1,240	\$ 552.05	\$ 552.05	#DIV/0!
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 28,139.88</b>			<b>\$ 29,673.96</b>	<b>\$1,534.08</b>	<b>5.45%</b>
Line Losses on Cost of Power	\$ 0.1130	25,288	\$ 2,857.52	\$ 0.1130	25,288	\$ 2,857.52	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.7514	1,240	\$ 2,171.74	\$ -	1,240	\$ -	-\$2,171.74	
Total Deferral/Variance Account Rate Riders	\$ -	557,000	\$ -	\$ -	557,000	\$ -	\$ -	
Low Voltage Service Charge		1,240	\$ -		1,240	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	11,700	\$ -	\$ -	11,700	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 33,169.14</b>			<b>\$ 32,531.49</b>	<b>-\$ 637.65</b>	<b>-1.92%</b>
RTSR - Network	\$ 2.2328	1,240	\$ 2,768.67	\$ 2.1115	1,240	\$ 2,618.26	-\$ 150.41	-5.43%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6964	1,240	\$ 2,103.54	\$ 1.7037	1,240	\$ 2,112.59	\$ 9.05	0.43%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 38,041.35</b>			<b>\$ 37,262.33</b>	<b>-\$ 779.01</b>	<b>-2.05%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	582,288	\$ 2,096.24	\$ 0.0036	582,288	\$ 2,096.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	582,288	\$ 756.97	\$ 0.0013	582,288	\$ 756.97	\$ -	0.00%
OESP	\$ 0.0011	582,288	\$ 640.52	\$ 0.0011	582,288	\$ 640.52	\$ -	
Standard Supply Service Charge	\$ 0.2500	11,700	\$ 2,925.00	\$ 0.2500	11,700	\$ 2,925.00	\$ -	0.00%
<b>Sub-Total Regulatory</b>			<b>\$ 6,418.73</b>			<b>\$ 6,418.73</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>\$ 0.0070</b>	<b>557,000</b>	<b>\$ 3,899.00</b>	<b>\$ 0.0070</b>	<b>557,000</b>	<b>\$ 3,899.00</b>	<b>\$ -</b>	<b>0.00%</b>
Commodity including Global Adjustment*	0.113	557000	62941	0.113	557000	62941	0	0.00%
<b>Sub-Total Energy</b>			<b>\$ 62,941.00</b>			<b>\$ 62,941.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Bill on Spot (before Taxes)</b>			<b>\$111,300.07</b>			<b>\$110,521.06</b>	<b>-\$ 779.01</b>	<b>-0.70%</b>
HST	13%		\$ 14,469.01	13%		\$ 14,367.74	-\$ 101.27	-0.70%
<b>Total Bill on spot</b>			<b>\$125,769.08</b>			<b>\$124,888.80</b>	<b>-\$ 880.28</b>	<b>-0.70%</b>

\* Weighted average price including Class B Global Adjustment through end of May 2015 (IESO's Monthly Market Report for May 2015, page 20)

# **APPENDIX F:**

## **2017 IRM Rate Generator Model**





# Incentive Regulation Model for 2017 Filers

## Quick Links

Ontario Energy Board's 2017 Electricity Distribution Rates Webpage

Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications – 2016 Edition for 2017 Rate Applications

Version 1.2

Utility Name	Whitby Hydro Electric Corporation
Assigned EB Number	EB-2016-0114
Name of Contact and Title	Susan Reffle, Vice-President
Phone Number	905-444-1983
Email Address	sreffle@whitbyhydro.on.ca
We are applying for rates effective	Sunday, January 01, 2017
Rate-Setting Method	Price Cap IR
Please indicate in which Rate Year the Group 1 accounts were last cleared <sup>1</sup>	2016
Please indicate the last Cost of Service Re-Basing Year	2011

## 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.
- ☐ Pale grey cell represent auto-populated RRR data
- ☐ White cells contain fixed values, automatically generated values or formulae.

Note:

- Rate year of application

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

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

# Incentive Regulation Model for 2017 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude any amounts relating to CBR. The CBR amounts are to be entered separately in the Class A and Class B 1580 sub-accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your general ledger for which you received approval. For example, if in the 2016 EDR process (CoS or IRM) you received approval for the December 31, 2014 balances, the starting point for your entries below should be the 2013 year. This will allow for the correct starting point for the 2014 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2013	Transactions <sup>2</sup> Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>1</sup> during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec 31, 2013
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0			(148,807)	(148,807)	0			(5,086)	(5,086)
Smart Metering Entity Charge Variance Account	1551	0			19,424	19,424	0			304	304
RSVA - Wholesale Market Service Charge	1580	0			(2,521,472)	(2,521,472)	0			(62,231)	(62,231)
Variance WMS – Sub-account CBR Class A	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0			701,908	701,908	0			12,509	12,509
RSVA - Retail Transmission Connection Charge	1586	0			158,757	158,757	0			4,063	4,063
RSVA - Power	1588	0			51,084	51,084	0			(893)	(893)
RSVA - Global Adjustment	1589	0			537,605	537,605	0			34,105	34,105
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595	0			(2,090,652)	(2,090,652)	0			554,484	554,484
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595	0			(11,378)	(11,378)	0			43,576	43,576
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>4</sup>	1595	0									
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595	0			(50,174)	(50,174)	0			(427)	(427)
RSVA - Global Adjustment	1589	0	0	0	537,605	537,605	0	0	0	34,105	34,105
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	(3,891,310)	(3,891,310)	0	0	0	546,299	546,299
Total Group 1 Balance		0	0	0	(3,353,705)	(3,353,705)	0	0	0	580,404	580,404
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0			167,083	167,083	0			1,368	1,368
Total including Account 1568		0	0	0	(3,186,623)	(3,186,623)	0	0	0	581,772	581,772

# Incentive Regulation Model for 2017 Filers

☐ Check to Dispose of Account

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude any amounts relating to CBR. The CBR amounts are to be entered separately in the Class A and Class B 1580 sub-accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your general ledger for which you received approval. For example, if in the 2016 EDR process (CoS or IRM) you received approval for the December 31, 2014 balances, the starting point for your entries below should be the 2013 year. This will allow for the correct starting point for the 2014 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2014	Transactions <sup>2</sup> Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>1</sup> during 2014	Closing Principal Balance as of Dec 31, 2014	Opening Interest Amounts as of Jan 1, 2014	Interest Jan 1 to Dec 31, 2014	OEB-Approved Disposition during 2014	Interest Adjustments <sup>1</sup> during 2014	Closing Interest Amounts as of Dec 31, 2014
<b>Group 1 Accounts</b>											
LV Variance Account	1550	(148,807)	230,953	(154,906)		237,052	(5,086)	1,571	(4,898)		1,383
Smart Metering Entity Charge Variance Account	1551	19,424	(5,117)	0		14,307	304	334	0		638
RSVA - Wholesale Market Service Charge	1580	(2,521,472)	(114,441)	(1,993,736)		(642,177)	(62,231)	(2,246)	(56,528)		(7,949)
Variance WMS – Sub-account CBR Class A	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	701,908	135,516	321,049		516,375	12,509	6,751	10,442		8,818
RSVA - Retail Transmission Connection Charge	1586	158,757	71,798	131,594		98,961	4,063	1,014	4,594		483
RSVA - Power	1588	51,084	8,321	122,009		(62,604)	(893)	6,465	733		4,839
RSVA - Global Adjustment	1589	537,605	1,566,471	166,061		1,938,015	34,105	9,314	21,671		21,748
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595	(2,090,652)	1,430,917			(659,735)	554,484	(21,061)			533,423
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595	(11,378)	4,555			(6,823)	43,576	(180)			43,396
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595	0	744,549	1,407,928		(663,380)	0	(14,155)	23,986		(38,141)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>4</sup>	1595										
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595	(50,174)	(82,066)			(132,240)	(427)	(1,338)			(1,765)
RSVA - Global Adjustment	1589	537,605	1,566,471	166,061	0	1,938,015	34,105	9,314	21,671	0	21,748
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(3,891,310)	2,424,985	(166,062)	0	(1,300,264)	546,299	(22,845)	(21,671)	0	545,125
Total Group 1 Balance		(3,353,705)	3,991,456	(1)	0	637,751	580,404	(13,531)	0	0	566,873
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>											
	1568	167,083	141,366			308,448	1,368	3,156			4,524
Total including Account 1568		(3,186,623)	4,132,821	(1)	0	946,199	581,772	(10,375)	0	0	571,397

## Incentive Regulation Model for 2017 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude any amounts relating to CBR. The CBR amounts are to be entered separately in the Class A and Class B 1580 sub-accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your general ledger for which you received approval. For example, if in the 2016 EDR process (CoS or IRM) you received approval for the December 31, 2014 balances, the starting point for your entries below should be the 2013 year. This will allow for the correct starting point for the 2014 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2015	Transactions <sup>2</sup> Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>1</sup> during 2015	Closing Principal Balance as of Dec 31, 15	Opening Interest Amounts as of Jan 1, 15	Interest Jan 1 to Dec 31, 15	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 15
<b>Group 1 Accounts</b>											
LV Variance Account	1550	237,052	484,078			721,130	1,383	4,626			6,009
Smart Metering Entity Charge Variance Account	1551	14,307	(4,973)			9,334	638	180			818
RSVA - Wholesale Market Service Charge	1580	(642,177)	(1,654,726)			(2,296,903)	(7,949)	(13,602)			(21,551)
Variance WMS – Sub-account CBR Class A	1580	0	8,758			8,758	0	23			23
Variance WMS – Sub-account CBR Class B	1580	0	238,157			238,157	0	759			759
RSVA - Retail Transmission Network Charge	1584	516,375	(333,103)			183,272	8,818	4,684			13,502
RSVA - Retail Transmission Connection Charge	1586	98,961	(58,893)			40,067	483	736			1,219
RSVA - Power	1588	(62,604)	(73,193)			(135,797)	4,839	3,188			8,027
RSVA - Global Adjustment	1589	1,938,015	717,939			2,655,954	21,748	28,000			49,748
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595	(659,735)	8,836		650,899	0	533,423	(3,897)		(612,537)	(83,011)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595	(6,823)			763	(6,060)	43,396	(75)		(763)	42,558
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595	(663,380)	755,295			91,915	(38,141)	(4,043)			(42,184)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>4</sup>	1595										
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595	(132,240)	(82,066)			(214,306)	(1,765)	(2,250)			(4,015)
<b>RSVA - Global Adjustment</b>	<b>1589</b>	1,938,015	717,939	0	0	2,655,954	21,748	28,000	0	0	49,748
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(1,300,264)	(711,830)	0	651,662	(1,360,432)	545,125	(9,671)	0	(613,300)	(77,846)
<b>Total Group 1 Balance</b>		637,751	6,109	0	651,662	1,295,523	566,873	18,329	0	(613,300)	(28,098)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	308,448	223,565	0		532,013	4,524	4,286			8,810
<b>Total including Account 1568</b>		946,199	229,674	0	651,662	1,827,535	571,397	22,615	0	(613,300)	(19,288)

# Incentive Regulation Model for 2017 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude any amounts relating to CBR. The CBR amounts are to be entered separately in the Class A and Class B 1580 sub-accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your general ledger for which you received approval. For example, if in the 2016 EDR process (CoS or IRM) you received approval for the December 31, 2014 balances, the starting point for your entries below should be the 2013 year. This will allow for the correct starting point for the 2014 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2016			
Account Descriptions	Account Number	Principal Disposition during 2016 - instructed by OEB	Interest Disposition during 2016 - instructed by OEB	Closing Principal Balances as of Dec 31, 2016 Adjusted for Dispositions during 2016	Closing Interest Balances as of Dec 31, 15 Adjusted for Disposition in 2016
<b>Group 1 Accounts</b>					
LV Variance Account	1550	237,052	4,206	484,079	1,803
Smart Metering Entity Charge Variance Account	1551	14,307	809	(4,973)	9
RSVA - Wholesale Market Service Charge	1580	(642,177)	(15,611)	(1,654,726)	(5,940)
Variance WMS – Sub-account CBR Class A	1580			8,758	23
Variance WMS – Sub-account CBR Class B	1580			238,157	759
RSVA - Retail Transmission Network Charge	1584	516,375	14,974	(333,103)	(1,472)
RSVA - Retail Transmission Connection Charge	1586	98,961	1,665	(58,893)	(446)
RSVA - Power	1588	(62,604)	4,095	(73,194)	3,932
RSVA - Global Adjustment	1589	1,938,016	44,864	717,939	4,884
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595		(83,011)	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595	(6,060)	42,558	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595			91,915	(42,184)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>4</sup>	1595				
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595	(214,306)	(4,217)	0	202
RSVA - Global Adjustment	1589	1,938,016	44,864	717,939	4,884
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(58,452)	(34,531)	(1,301,980)	(43,315)
Total Group 1 Balance		1,879,563	10,333	(584,041)	(38,431)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	(41,856)		573,869	8,810
Total including Account 1568		1,837,707	10,333	(10,172)	(29,621)

# Incentive Regulation Model for 2017 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude any amounts relating to CBR. The CBR amounts are to be entered separately in the Class A and Class B 1580 sub-accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your general ledger for which you received approval. For example, if in the 2016 EDR process (CoS or IRM) you received approval for the December 31, 2014 balances, the starting point for your entries below should be the 2013 year. This will allow for the correct starting point for the 2014 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

If you have a Class A customer, 1580 sub-account CBR Class B will be disposed through a rate rider calculated outside the model (if significant).

If you have only Class B customers, the balance applicable to Class B will be allocated and disposed with account 1580.

Please click if you have one or more Class A customers. ☒

		Projected Interest on Dec-31-15 Balances			2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>3</sup>	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>3</sup>	Total Interest	Total Claim	Variance RRR vs. 2015 Balance (Principal + Interest)
<b>Group 1 Accounts</b>						
LV Variance Account	1550			1,803	485,881.53	727,139 (0)
Smart Metering Entity Charge Variance Account	1551			9	(4,964.33)	10,153 1
RSVA - Wholesale Market Service Charge	1580			(5,940)	(1,660,665.89)	(2,318,454) 0
Variance WMS – Sub-account CBR Class A	1580			23 <input checked="" type="checkbox"/> Check to Dispose of Account (Disabled)	0.00	8,781 (0)
Variance WMS – Sub-account CBR Class B	1580			759 <input checked="" type="checkbox"/> Check to Dispose of Account	238,915.75	238,916 0
RSVA - Retail Transmission Network Charge	1584			(1,472)	(334,575.24)	196,774 0
RSVA - Retail Transmission Connection Charge	1586			(446)	(59,339.20)	41,286 (0)
RSVA - Power	1588			3,932	(69,261.84)	(127,770) 0
RSVA - Global Adjustment	1589			4,884	722,822.66	2,705,704 2
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595			0 <input type="checkbox"/> Check to Dispose of Account	0.00	0 0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595			(0) <input type="checkbox"/> Check to Dispose of Account	0.00	(83,011) (1)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595			0 <input type="checkbox"/> Check to Dispose of Account	0.00	0 0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595			(0) <input type="checkbox"/> Check to Dispose of Account	0.00	36,498 0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595			0 <input type="checkbox"/> Check to Dispose of Account	0.00	0 0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595			(42,184) <input checked="" type="checkbox"/> Check to Dispose of Account	49,731.37	49,731 (0)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>4</sup>	1595					
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595			202 <input type="checkbox"/> Check to Dispose of Account	0.00	(218,321) 0
RSVA - Global Adjustment	1589	0	0	4,884	722,822.66	2,705,704 2
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	(43,315)	(1,354,277.85)	(1,685,975) (247,697)
Total Group 1 Balance		0	0	(38,431)	(631,455.19)	1,019,729 (247,696)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	6,084		14,894	588,762.82	540,823 0
Total including Account 1568		6,084	0	(23,537)	(42,692.37)	1,560,552 (247,695)



# Incentive Regulation Model for 2017 Filers

Data on this worksheet has been populated using your most recent RRR filing.

Click on the checkbox to confirm the accuracy of the data below:

If you have identified any issues, please [contact](#) the

NO

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Metered kW for Non-RPP Customers	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2014) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	358,809,051	0	15,461,688	0			358,809,051	0	0%	\$262,692	39,251
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	86,010,023	0	15,499,081	0			86,010,023	0	3%	\$60,232	2,179
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	405,044,147	950,510	360,318,737	832,410	5,066,476	9,297	399,977,671	941,213	96%	\$255,158	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,765,346	0	0	0			1,765,346	0	0%		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	33,877	95	4,536	13			33,877	95	0%		
STREET LIGHTING SERVICE CLASSIFICATION	kW	8,871,207	23,991	8,871,207	23,991			8,871,207	23,991	2%	\$10,681	
Total		860,533,651	974,596	400,155,249	856,414	5,066,476	9,297	855,467,175	965,299	100%	\$588,763	41,430

Threshold Test

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

Threshold Test (Total claim per kWh) <sup>2</sup>

(\$42,692)

(\$631,455)

(\$0.0007) Claim does not meet the threshold test.

1568 Account Balance from Continuity Schedule	\$588,763
Total Balance of Account 1568 in Column R matches the amount entered on the Continuity Schedule	

As per Section 3.2.5 of the 2017 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

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

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

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



## Incentive Regulation Model for 2017 Filers

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

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

Rate Class	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP	
					1550	1551	1580	1584	1586	1588	1595 (2014)	1568
RESIDENTIAL SERVICE CLASSIFICATION	41.7%	3.9%	94.7%	41.9%								262,692
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	10.0%	3.9%	5.3%	10.1%								60,232
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	47.1%	90.0%	0.0%	46.8%								255,158
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.0%	0.2%								0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0.0%								0
STREET LIGHTING SERVICE CLASSIFICATION	1.0%	2.2%	0.0%	1.0%								10,681
Total	100.0%	100.0%	100.0%	100.0%	0	0	0	0	0	0	0	588,763

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





Ontario Energy Board

## Incentive Regulation Model for 2017 Filers

Below is a GA calculation based on non-RPP consumption data minus Class A consumption. If a Class B customer ☒ switched into Class A during the 2015 rate year click this checkbox:

Identify the total billed consumption for former Class B customers prior to becoming Class A customers (i.e. Jan. 1

The purpose of this tab is to calculate the GA rate riders for all current Class B customers of the distributor.

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

		Total Metered Non-RPP consumption minus WMP	Total Metered Class A Consumption in 2015 (partial and/or full year	Total Metered Consumption for New Class A customer(s) in the period prior to	Metered Consumption for Current Class B Customers (Non- RPP consumption	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider
		kWh	kWh	kWh	kWh			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	15,461,688	29,369,042	28,402,752	15,461,688	4.6%	\$30,559	\$0.0020 kWh
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	15,499,081			15,499,081	4.6%	\$30,633	\$0.0020 kWh
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kWh	355,252,261			297,480,467	88.2%	\$587,952	\$0.0020 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0			0	0.0%	\$0	\$0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	4,536			4,536	0.0%	\$9	\$0.0020 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	8,871,207			8,871,207	2.6%	\$17,533	\$0.0020 kWh
<b>Total</b>		395,088,773	29,369,042	28,402,752	337,316,979	100.0%	\$666,686	

\*For new Class A customers (who became Class A in 2015), add their consumption only related to July to December period.



Ontario Energy Board

# Incentive Regulation Model for 2017 Filers

This tab allocates the GA balance to former Class B customers who contributed to the current GA balance but are now Class A customers. The tables below calculate specific amounts for each customer who made the change. Consistent with both decisions for 2016 rates and EDDVAR, distributors are generally expected to settle the amount through 12 equal adjustments to bills. A one-time settlement is acceptable if the affected customer has expressed a clear preference for this approach. (see Filing Requirements section 3.2.5.2)

Year of Group 1 Account Balance Last Disposed 2014 (e.g. if in the 2015 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2013, please enter 2013 in cell R16)

Allocation of total Non-RPP consumption (kWh) between Class B and New Class A (Former Class B) customers

		Total	2015
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	365,719,731	365,719,731
New Class A Customer(s)' Former Class B Consumption	B	28,402,752	28,402,752
Portion of Consumption of Former Class B Customers	C=B/A	7.77%	

Allocation of Total GA Balance \$

Total GA Balance	D	\$ 722,823
New Class A Customer(s)' Former Class B Portion of GA Balance	E=C*D	\$ 56,136
GA Balance to be disposed to Current Class B Customers	F=D-E	\$ 666,686

Allocation of GA Balances to Former Class B Customers

# of Former Class B customer(s)		2				
Customer		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2015	% of kWh	Customer specific GA allocation for the period prior to becoming Class A	Monthly Equal Payments
Customer 1		9,534,566	9,534,566	33.57%	\$ 18,844	\$ 1,570
Customer 2		18,868,186	18,868,186	66.43%	\$ 37,292	\$ 3,108
Total		28,402,752	28,402,752	100.00%	\$ 56,136	

# Incentive Regulation Model for 2017 Filers

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

Default Rate Rider Recovery Period (in months) 

12
----

  
Proposed Rate Rider Recovery Period (in months) 

12
----

**Rate Rider Recovery to be used below**

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	358,809,051	0	358,809,051	0	0		0.0000	0.0000	0.0007	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	86,010,023	0	86,010,023	0	0		0.0000	0.0000	0.0007	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	405,044,147	950,510	399,977,671	941,213	0		0.0000	0.0000	0.2684	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,765,346	0	1,765,346	0	0		0.0000	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	33,877	95	33,877	95	0		0.0000	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	8,871,207	23,991	8,871,207	23,991	0		0.0000	0.0000	0.4452	
											<b>0.00</b>

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

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



# Incentive Regulation Model for 2017 Filers

## Summary - Sharing of Tax Change Forecast Amounts

For the 2011 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2011	2017
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	\$ 75,768,349	\$ 75,768,349
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	\$ 60,768,349	\$ 60,768,349
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

Regulatory Taxable Income	\$ 3,023,878	\$ 3,023,878
Corporate Tax Rate	28.25%	26.500%
Tax Impact	\$ 854,248	\$ 801,328
<b>Grossed-up Tax Amount</b>	<b>\$ 1,190,590</b>	<b>\$ 1,090,242</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 1,190,590	\$ 1,090,242
Total Tax Related Amounts	\$ 1,190,590	\$ 1,090,242
Incremental Tax Savings		-\$ 100,348
<b>Sharing of Tax Amount (50%)</b>		<b>-\$ 50,174</b>

# Incentive Regulation Model for 2017 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last OEB-Approved Cost of Service application in columns C through H.  
As per Chapter 3 Filing Requirements, shared tax rate riders are based on a 1 year disposition.

Rate Class		Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Service Charge D	Re-based Distribution Volumetric Rate kWh E	Re-based Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue L = H / J	Distribution Volumetric Rate % Revenue M = I / J	Total % Revenue N = J / R
RESIDENTIAL SERVICE CLASSIFICATION	kWh	36,927	350,407,180		17.24	0.0141		7,639,458	4,940,741	0	12,580,199	60.7%	39.3%	0.0%	63.8%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	1,909	75,150,446		19.80	0.0194		453,578	1,457,919	0	1,911,497	23.7%	76.3%	0.0%	9.7%
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	435	414,547,692	966,330	191.34		3.9178	998,795	0	3,785,888	4,784,682	20.9%	0.0%	79.1%	24.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391	2,493,809		9.28	0.0302		43,542	75,313	0	118,855	36.6%	63.4%	0.0%	0.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	37	43,361	120	4.05		10.9830	1,798	0	1,318	3,116	57.7%	0.0%	42.3%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	11,478	9,090,771	24,361	1.36		5.4070	187,321	0	131,720	319,041	58.7%	0.0%	41.3%	1.6%
<b>Total</b>		51,177	851,733,259	990,811				9,324,492	6,473,973	3,918,926	19,717,390				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	358,809,051		-32,012	-0.07 \$/customer
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	86,010,023		-4,864	-0.0001 kWh
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	405,044,147	950,510	-12,175	-0.0128 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,765,346		-302	-0.0002 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	33,877	95	-8	-0.0835 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	8,871,207	23,991	-812	-0.0338 kW
<b>Total</b>		860,533,651	974,596	(\$50,174)	

# Incentive Regulation Model for 2017 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	358,809,051	0	1.0454	375,098,982
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	358,809,051	0	1.0454	375,098,982
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	86,010,023	0	1.0454	89,914,878
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	86,010,023	0	1.0454	89,914,878
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9605	405,044,147	950,510		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1943	405,044,147	950,510		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	1,765,346	0	1.0454	1,845,493
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	1,765,346	0	1.0454	1,845,493
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2442	33,877	95		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7319	33,877	95		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2328	8,871,207	23,991		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6964	8,871,207	23,991		

# Incentive Regulation Model for 2017 Filers

Uniform Transmission Rates		2015		2016	2017
Rate Description	Unit	Rate		Rate	Rate
Network Service Rate	kW	\$	3.78	\$ 3.66	\$ 3.66
Line Connection Service Rate	kW	\$	0.86	\$ 0.87	\$ 0.87
Transformation Connection Service Rate	kW	\$	2.00	\$ 2.02	\$ 2.02

  

Hydro One Sub-Transmission Rates		2015 - 2016		2016	2017
Rate Description	Unit	Rate		Rate	Rate
		Jan - Apr 2015	May - Jan 2016	Feb - Dec 2016	
Network Service Rate	kW	\$ 3.23	\$ 3.4121	\$ 3.3396	\$ 3.3396
Line Connection Service Rate	kW	\$ 0.65	\$ 0.7879	\$ 0.7791	\$ 0.7791
Transformation Connection Service Rate	kW	\$ 1.62	\$ 1.8018	\$ 1.7713	\$ 1.7713
Both Line and Transformation Connection Service Rate	kW	\$ 2.27	\$ 2.5897	\$ 2.5504	\$ 2.5504

  

If needed, add extra host here. (I)		2015		2016	2017
Rate Description	Unit	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)		2015		2016	2017
Rate Description	Unit	Rate		Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -	\$ -

  

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		Historical 2015	Current 2016	Forecast 2017
	\$			



# Incentive Regulation Model for 2017 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed.

If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctlv. please provide explanation in rates.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	109,664	\$3.78	\$ 414,530	109,664	\$0.86	\$ 94,311	109,664	\$2.00	\$ 219,328	\$ 313,639
February	91,705	\$3.78	\$ 346,645	107,015	\$0.86	\$ 92,033	107,015	\$2.00	\$ 214,030	\$ 306,063
March	87,553	\$3.78	\$ 330,950	87,971	\$0.86	\$ 75,655	87,971	\$2.00	\$ 175,942	\$ 251,597
April	87,751	\$3.78	\$ 331,699	87,751	\$0.86	\$ 75,466	87,751	\$2.00	\$ 175,502	\$ 250,968
May	97,704	\$3.78	\$ 369,321	97,704	\$0.86	\$ 84,025	97,704	\$2.00	\$ 195,408	\$ 279,433
June	103,569	\$3.78	\$ 391,491	103,569	\$0.86	\$ 89,069	103,569	\$2.00	\$ 207,138	\$ 296,207
July	134,846	\$3.78	\$ 509,718	134,846	\$0.86	\$ 115,968	134,846	\$2.00	\$ 269,692	\$ 385,660
August	135,708	\$3.78	\$ 512,976	135,708	\$0.86	\$ 116,709	135,708	\$2.00	\$ 271,416	\$ 388,125
September	124,555	\$3.78	\$ 470,818	139,124	\$0.86	\$ 119,647	139,124	\$2.00	\$ 278,248	\$ 397,895
October	72,046	\$3.78	\$ 272,334	85,205	\$0.86	\$ 73,276	85,205	\$2.00	\$ 170,410	\$ 243,686
November	70,931	\$3.78	\$ 268,119	76,105	\$0.86	\$ 65,450	76,105	\$2.00	\$ 152,210	\$ 217,660
December	81,489	\$3.78	\$ 308,028	91,560	\$0.86	\$ 78,742	91,560	\$2.00	\$ 183,120	\$ 261,862
<b>Total</b>	1,197,521	\$ 3.78	\$ 4,526,629	1,256,222	\$ 0.86	\$ 1,080,351	1,256,222	\$ 2.00	\$ 2,512,444	\$ 3,592,795

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,242	\$3.23	\$ 171,971	53,242	\$0.65	\$ 34,607	53,242	\$1.62	\$ 86,252	\$ 120,859
February	55,009	\$3.23	\$ 177,679	55,131	\$0.65	\$ 35,835	55,131	\$1.62	\$ 89,312	\$ 125,147
March	44,588	\$3.23	\$ 144,019	45,974	\$0.65	\$ 29,883	45,974	\$1.62	\$ 74,477	\$ 104,360
April	32,917	\$3.30	\$ 108,678	33,170	\$0.70	\$ 23,358	33,170	\$1.69	\$ 56,105	\$ 79,463
May	36,802	\$3.41	\$ 125,572	36,802	\$0.79	\$ 28,996	36,802	\$1.80	\$ 66,310	\$ 95,306
June	42,521	\$3.41	\$ 145,085	42,521	\$0.79	\$ 33,502	42,521	\$1.80	\$ 76,614	\$ 110,116
July	46,952	\$3.41	\$ 160,205	46,952	\$0.79	\$ 36,993	46,952	\$1.80	\$ 84,598	\$ 121,591
August	46,886	\$3.41	\$ 159,980	46,886	\$0.79	\$ 36,942	46,886	\$1.80	\$ 84,479	\$ 121,421
September	40,053	\$3.41	\$ 136,664	40,053	\$0.79	\$ 31,558	40,053	\$1.80	\$ 72,167	\$ 103,725
October	45,883	\$3.41	\$ 156,558	45,883	\$0.79	\$ 36,151	45,883	\$1.80	\$ 82,672	\$ 118,824
November	59,541	\$3.41	\$ 203,161	59,541	\$0.79	\$ 46,913	59,541	\$1.80	\$ 107,282	\$ 154,194
December	47,855	\$3.41	\$ 163,284	47,855	\$0.79	\$ 37,705	47,855	\$1.80	\$ 86,224	\$ 123,929
<b>Total</b>	552,249	\$ 3.36	\$ 1,852,857	554,009	\$ 0.74	\$ 412,442	554,009	\$ 1.74	\$ 966,492	\$ 1,378,935

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		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -





# Incentive Regulation Model for 2017 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed.

If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctlv, please provide explanation for the discrepency in rates.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	162,906	\$ 3.6002	\$ 586,501	162,906	\$ 0.7914	\$ 128,918	162,906	\$ 1.8758	\$ 305,580	\$ 434,498
February	146,714	\$ 3.5738	\$ 524,324	162,146	\$ 0.7886	\$ 127,868	162,146	\$ 1.8708	\$ 303,342	\$ 431,210
March	132,141	\$ 3.5944	\$ 474,970	133,945	\$ 0.7879	\$ 105,538	133,945	\$ 1.8696	\$ 250,419	\$ 355,957
April	120,668	\$ 3.6495	\$ 440,377	120,921	\$ 0.8173	\$ 98,824	120,921	\$ 1.9154	\$ 231,607	\$ 330,431
May	134,506	\$ 3.6793	\$ 494,893	134,506	\$ 0.8403	\$ 113,022	134,506	\$ 1.9458	\$ 261,718	\$ 374,740
June	146,090	\$ 3.6729	\$ 536,576	146,090	\$ 0.8390	\$ 122,571	146,090	\$ 1.9423	\$ 283,752	\$ 406,323
July	181,798	\$ 3.6850	\$ 669,923	181,798	\$ 0.8414	\$ 152,961	181,798	\$ 1.9488	\$ 354,290	\$ 507,251
August	182,594	\$ 3.6855	\$ 672,956	182,594	\$ 0.8415	\$ 153,650	182,594	\$ 1.9491	\$ 355,895	\$ 509,546
September	164,608	\$ 3.6905	\$ 607,482	179,177	\$ 0.8439	\$ 151,204	179,177	\$ 1.9557	\$ 350,415	\$ 501,619
October	117,929	\$ 3.6369	\$ 428,892	131,088	\$ 0.8348	\$ 109,428	131,088	\$ 1.9306	\$ 253,082	\$ 362,510
November	130,472	\$ 3.6121	\$ 471,280	135,646	\$ 0.8284	\$ 112,363	135,646	\$ 1.9130	\$ 259,492	\$ 371,854
December	129,344	\$ 3.6439	\$ 471,313	139,415	\$ 0.8353	\$ 116,446	139,415	\$ 1.9320	\$ 269,344	\$ 385,790
<b>Total</b>	1,749,770	\$ 3.65	\$ 6,379,486	1,810,231	\$ 0.82	\$ 1,492,793	1,810,231	\$ 1.92	\$ 3,478,936	\$ 4,971,730
Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 4,971,730

# Incentive Regulation Model for 2017 Filers

The purpose of this sheet is to calculate the expected billing when current 2016 Uniform Transmission Rates are applied against historical 2015 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	109,664	\$ 3.6600	\$ 401,370	109,664	\$ 0.8700	\$ 95,408	109,664	\$ 2.0200	\$ 221,521	\$ 316,929
February	91,705	\$ 3.6600	\$ 335,640	107,015	\$ 0.8700	\$ 93,103	107,015	\$ 2.0200	\$ 216,170	\$ 309,273
March	87,553	\$ 3.6600	\$ 320,444	87,971	\$ 0.8700	\$ 76,535	87,971	\$ 2.0200	\$ 177,701	\$ 254,236
April	87,751	\$ 3.6600	\$ 321,169	87,751	\$ 0.8700	\$ 76,343	87,751	\$ 2.0200	\$ 177,257	\$ 253,600
May	97,704	\$ 3.6600	\$ 357,597	97,704	\$ 0.8700	\$ 85,002	97,704	\$ 2.0200	\$ 197,362	\$ 282,365
June	103,569	\$ 3.6600	\$ 379,063	103,569	\$ 0.8700	\$ 90,105	103,569	\$ 2.0200	\$ 209,209	\$ 299,314
July	134,846	\$ 3.6600	\$ 493,536	134,846	\$ 0.8700	\$ 117,316	134,846	\$ 2.0200	\$ 272,389	\$ 389,705
August	135,708	\$ 3.6600	\$ 496,691	135,708	\$ 0.8700	\$ 118,066	135,708	\$ 2.0200	\$ 274,130	\$ 392,196
September	124,555	\$ 3.6600	\$ 455,871	139,124	\$ 0.8700	\$ 121,038	139,124	\$ 2.0200	\$ 281,030	\$ 402,068
October	72,046	\$ 3.6600	\$ 263,688	85,205	\$ 0.8700	\$ 74,128	85,205	\$ 2.0200	\$ 172,114	\$ 246,242
November	70,931	\$ 3.6600	\$ 259,607	76,105	\$ 0.8700	\$ 66,211	76,105	\$ 2.0200	\$ 153,732	\$ 219,943
December	81,489	\$ 3.6600	\$ 298,250	91,560	\$ 0.8700	\$ 79,657	91,560	\$ 2.0200	\$ 184,951	\$ 264,608
<b>Total</b>	<b>1,197,521</b>	<b>\$ 3.66</b>	<b>\$ 4,382,927</b>	<b>1,256,222</b>	<b>\$ 0.87</b>	<b>\$ 1,092,913</b>	<b>1,256,222</b>	<b>\$ 2.02</b>	<b>\$ 2,537,568</b>	<b>\$ 3,630,482</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,242	\$ 3.4121	\$ 181,667	53,242	\$ 0.7879	\$ 41,949	53,242	\$ 1.8018	\$ 95,931	\$ 137,881
February	55,009	\$ 3.3396	\$ 183,708	55,131	\$ 0.7791	\$ 42,952	55,131	\$ 1.7713	\$ 97,653	\$ 140,605
March	44,588	\$ 3.3396	\$ 148,906	45,974	\$ 0.7791	\$ 35,818	45,974	\$ 1.7713	\$ 81,433	\$ 117,251
April	32,917	\$ 3.3396	\$ 109,931	33,170	\$ 0.7791	\$ 25,843	33,170	\$ 1.7713	\$ 58,755	\$ 84,598
May	36,802	\$ 3.3396	\$ 122,904	36,802	\$ 0.7791	\$ 28,672	36,802	\$ 1.7713	\$ 65,187	\$ 93,860
June	42,521	\$ 3.3396	\$ 142,002	42,521	\$ 0.7791	\$ 33,128	42,521	\$ 1.7713	\$ 75,317	\$ 108,445
July	46,952	\$ 3.3396	\$ 156,801	46,952	\$ 0.7791	\$ 36,580	46,952	\$ 1.7713	\$ 83,166	\$ 119,746
August	46,886	\$ 3.3396	\$ 156,581	46,886	\$ 0.7791	\$ 36,529	46,886	\$ 1.7713	\$ 83,049	\$ 119,578
September	40,053	\$ 3.3396	\$ 133,760	40,053	\$ 0.7791	\$ 31,205	40,053	\$ 1.7713	\$ 70,946	\$ 102,151
October	45,883	\$ 3.3396	\$ 153,232	45,883	\$ 0.7791	\$ 35,748	45,883	\$ 1.7713	\$ 81,273	\$ 117,021
November	59,541	\$ 3.3396	\$ 198,844	59,541	\$ 0.7791	\$ 46,389	59,541	\$ 1.7713	\$ 105,466	\$ 151,854
December	47,855	\$ 3.3396	\$ 159,815	47,855	\$ 0.7791	\$ 37,283	47,855	\$ 1.7713	\$ 84,765	\$ 122,048
<b>Total</b>	<b>552,249</b>	<b>\$ 3.35</b>	<b>\$ 1,848,150</b>	<b>554,009</b>	<b>\$ 0.78</b>	<b>\$ 432,097</b>	<b>554,009</b>	<b>\$ 1.77</b>	<b>\$ 982,940</b>	<b>\$ 1,415,038</b>

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
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# Incentive Regulation Model for 2017 Filers

The purpose of this sheet is to calculate the expected billing when current 2016 Uniform Transmission Rates are applied against historical 2015 transmission units.

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

  

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	162,906	\$ 3.5790	\$ 583,037	162,906	\$ 0.8432	\$ 137,357	162,906	\$ 1.9487	\$ 317,453	\$ 454,810
February	146,714	\$ 3.5399	\$ 519,348	162,146	\$ 0.8391	\$ 136,055	162,146	\$ 1.9354	\$ 313,823	\$ 449,879
March	132,141	\$ 3.5519	\$ 469,350	133,945	\$ 0.8388	\$ 112,353	133,945	\$ 1.9346	\$ 259,134	\$ 371,487
April	120,668	\$ 3.5726	\$ 431,099	120,921	\$ 0.8451	\$ 102,186	120,921	\$ 1.9518	\$ 236,012	\$ 338,198
May	134,506	\$ 3.5723	\$ 480,501	134,506	\$ 0.8451	\$ 113,675	134,506	\$ 1.9520	\$ 262,549	\$ 376,224
June	146,090	\$ 3.5667	\$ 521,065	146,090	\$ 0.8435	\$ 123,233	146,090	\$ 1.9476	\$ 284,526	\$ 407,759
July	181,798	\$ 3.5773	\$ 650,337	181,798	\$ 0.8465	\$ 153,896	181,798	\$ 1.9558	\$ 355,555	\$ 509,451
August	182,594	\$ 3.5777	\$ 653,272	182,594	\$ 0.8467	\$ 154,595	182,594	\$ 1.9561	\$ 357,180	\$ 511,774
September	164,608	\$ 3.5820	\$ 589,632	179,177	\$ 0.8497	\$ 152,243	179,177	\$ 1.9644	\$ 351,976	\$ 504,219
October	117,929	\$ 3.5353	\$ 416,920	131,088	\$ 0.8382	\$ 109,876	131,088	\$ 1.9330	\$ 253,387	\$ 363,263
November	130,472	\$ 3.5138	\$ 458,452	135,646	\$ 0.8301	\$ 112,600	135,646	\$ 1.9108	\$ 259,198	\$ 371,798
December	129,344	\$ 3.5415	\$ 458,065	139,415	\$ 0.8388	\$ 116,941	139,415	\$ 1.9346	\$ 269,716	\$ 386,657
<b>Total</b>	1,749,770	\$ 3.56	\$ 6,231,077	1,810,231	\$ 0.84	\$ 1,525,010	1,810,231	\$ 1.94	\$ 3,520,509	\$ 5,045,519

  

<b>Low Voltage Switchgear Credit (if applicable)</b>	\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>	\$ 5,045,519

# Incentive Regulation Model for 2017 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2017 Uniform Transmission Rates are applied against historical 2015 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	109,664	\$ 3.6600	\$ 401,370	109,664	\$ 0.8700	\$ 95,408	109,664	\$ 2.0200	\$ 221,521	\$ 316,929
February	91,705	\$ 3.6600	\$ 335,640	107,015	\$ 0.8700	\$ 93,103	107,015	\$ 2.0200	\$ 216,170	\$ 309,273
March	87,553	\$ 3.6600	\$ 320,444	87,971	\$ 0.8700	\$ 76,535	87,971	\$ 2.0200	\$ 177,701	\$ 254,236
April	87,751	\$ 3.6600	\$ 321,169	87,751	\$ 0.8700	\$ 76,343	87,751	\$ 2.0200	\$ 177,257	\$ 253,600
May	97,704	\$ 3.6600	\$ 357,597	97,704	\$ 0.8700	\$ 85,002	97,704	\$ 2.0200	\$ 197,362	\$ 282,365
June	103,569	\$ 3.6600	\$ 379,063	103,569	\$ 0.8700	\$ 90,105	103,569	\$ 2.0200	\$ 209,209	\$ 299,314
July	134,846	\$ 3.6600	\$ 493,536	134,846	\$ 0.8700	\$ 117,316	134,846	\$ 2.0200	\$ 272,389	\$ 389,705
August	135,708	\$ 3.6600	\$ 496,691	135,708	\$ 0.8700	\$ 118,066	135,708	\$ 2.0200	\$ 274,130	\$ 392,196
September	124,555	\$ 3.6600	\$ 455,871	139,124	\$ 0.8700	\$ 121,038	139,124	\$ 2.0200	\$ 281,030	\$ 402,068
October	72,046	\$ 3.6600	\$ 263,688	85,205	\$ 0.8700	\$ 74,128	85,205	\$ 2.0200	\$ 172,114	\$ 246,242
November	70,931	\$ 3.6600	\$ 259,607	76,105	\$ 0.8700	\$ 66,211	76,105	\$ 2.0200	\$ 153,732	\$ 219,943
December	81,489	\$ 3.6600	\$ 298,250	91,560	\$ 0.8700	\$ 79,657	91,560	\$ 2.0200	\$ 184,951	\$ 264,608
<b>Total</b>	<b>1,197,521</b>	<b>\$ 3.66</b>	<b>\$ 4,382,927</b>	<b>1,256,222</b>	<b>\$ 0.87</b>	<b>\$ 1,092,913</b>	<b>1,256,222</b>	<b>\$ 2.02</b>	<b>\$ 2,537,568</b>	<b>\$ 3,630,482</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,242	\$ 3.3396	\$ 177,807	53,242	\$ 0.7791	\$ 41,481	53,242	\$ 1.7713	\$ 94,307	\$ 135,788
February	55,009	\$ 3.3396	\$ 183,708	55,131	\$ 0.7791	\$ 42,952	55,131	\$ 1.7713	\$ 97,653	\$ 140,605
March	44,588	\$ 3.3396	\$ 148,906	45,974	\$ 0.7791	\$ 35,818	45,974	\$ 1.7713	\$ 81,433	\$ 117,251
April	32,917	\$ 3.3396	\$ 109,931	33,170	\$ 0.7791	\$ 25,843	33,170	\$ 1.7713	\$ 58,755	\$ 84,598
May	36,802	\$ 3.3396	\$ 122,904	36,802	\$ 0.7791	\$ 28,672	36,802	\$ 1.7713	\$ 65,187	\$ 93,860
June	42,521	\$ 3.3396	\$ 142,002	42,521	\$ 0.7791	\$ 33,128	42,521	\$ 1.7713	\$ 75,317	\$ 108,445
July	46,952	\$ 3.3396	\$ 156,801	46,952	\$ 0.7791	\$ 36,580	46,952	\$ 1.7713	\$ 83,166	\$ 119,746
August	46,886	\$ 3.3396	\$ 156,581	46,886	\$ 0.7791	\$ 36,529	46,886	\$ 1.7713	\$ 83,049	\$ 119,578
September	40,053	\$ 3.3396	\$ 133,760	40,053	\$ 0.7791	\$ 31,205	40,053	\$ 1.7713	\$ 70,946	\$ 102,151
October	45,883	\$ 3.3396	\$ 153,232	45,883	\$ 0.7791	\$ 35,748	45,883	\$ 1.7713	\$ 81,273	\$ 117,021
November	59,541	\$ 3.3396	\$ 198,844	59,541	\$ 0.7791	\$ 46,389	59,541	\$ 1.7713	\$ 105,466	\$ 151,854
December	47,855	\$ 3.3396	\$ 159,815	47,855	\$ 0.7791	\$ 37,283	47,855	\$ 1.7713	\$ 84,765	\$ 122,048
<b>Total</b>	<b>552,249</b>	<b>\$ 3.34</b>	<b>\$ 1,844,290</b>	<b>554,009</b>	<b>\$ 0.78</b>	<b>\$ 431,629</b>	<b>554,009</b>	<b>\$ 1.77</b>	<b>\$ 981,317</b>	<b>\$ 1,412,945</b>

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
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# Incentive Regulation Model for 2017 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2017 Uniform Transmission Rates are applied against historical 2015 transmission units.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	162,906	\$ 3.56	\$ 579,177	162,906	\$ 0.84	\$ 136,888	162,906	\$ 1.94	\$ 315,829	\$ 452,717
February	146,714	\$ 3.54	\$ 519,348	162,146	\$ 0.84	\$ 136,055	162,146	\$ 1.94	\$ 313,823	\$ 449,879
March	132,141	\$ 3.55	\$ 469,350	133,945	\$ 0.84	\$ 112,353	133,945	\$ 1.93	\$ 259,134	\$ 371,487
April	120,668	\$ 3.57	\$ 431,099	120,921	\$ 0.85	\$ 102,186	120,921	\$ 1.95	\$ 236,012	\$ 338,198
May	134,506	\$ 3.57	\$ 480,501	134,506	\$ 0.85	\$ 113,675	134,506	\$ 1.95	\$ 262,549	\$ 376,224
June	146,090	\$ 3.57	\$ 521,065	146,090	\$ 0.84	\$ 123,233	146,090	\$ 1.95	\$ 284,526	\$ 407,759
July	181,798	\$ 3.58	\$ 650,337	181,798	\$ 0.85	\$ 153,896	181,798	\$ 1.96	\$ 355,555	\$ 509,451
August	182,594	\$ 3.58	\$ 653,272	182,594	\$ 0.85	\$ 154,595	182,594	\$ 1.96	\$ 357,180	\$ 511,774
September	164,608	\$ 3.58	\$ 589,632	179,177	\$ 0.85	\$ 152,243	179,177	\$ 1.96	\$ 351,976	\$ 504,219
October	117,929	\$ 3.54	\$ 416,920	131,088	\$ 0.84	\$ 109,876	131,088	\$ 1.93	\$ 253,387	\$ 363,263
November	130,472	\$ 3.51	\$ 458,452	135,646	\$ 0.83	\$ 112,600	135,646	\$ 1.91	\$ 259,198	\$ 371,798
December	129,344	\$ 3.54	\$ 458,065	139,415	\$ 0.84	\$ 116,941	139,415	\$ 1.93	\$ 269,716	\$ 386,657
<b>Total</b>	1,749,770	\$ 3.56	\$ 6,227,217	1,810,231	\$ 0.84	\$ 1,524,542	1,810,231	\$ 1.94	\$ 3,518,885	\$ 5,043,427
Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 5,043,427



# Incentive Regulation Model for 2017 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	375,098,982	0	3,038,302	46.1%	2,874,962	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	89,914,878	0	665,370	10.1%	629,600	0.0070
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9605		950,510	2,813,985	42.7%	2,662,704	2.8013
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	1,845,493	0	13,657	0.2%	12,922	0.0070
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2442		95	213	0.0%	202	2.1236
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2328		23,991	53,567	0.8%	50,687	2.1128

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 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	375,098,982	0	2,363,124	47.1%	2,374,238	0.0063
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	89,914,878	0	521,506	10.4%	523,959	0.0058
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1943		950,510	2,085,704	41.5%	2,095,513	2.2046
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	1,845,493	0	10,704	0.2%	10,754	0.0058
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7319		95	165	0.0%	165	1.7400
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6964		23,991	40,698	0.8%	40,890	1.7044

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 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077	375,098,982	0	2,874,962	46.1%	2,873,181	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070	89,914,878	0	629,600	10.1%	629,210	0.0070
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8013		950,510	2,662,704	42.7%	2,661,055	2.7996
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070	1,845,493	0	12,922	0.2%	12,914	0.0070
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1236		95	202	0.0%	202	2.1223
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1128		23,991	50,687	0.8%	50,656	2.1115

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 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	375,098,982	0	2,374,238	47.1%	2,373,253	0.0063
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	89,914,878	0	523,959	10.4%	523,742	0.0058
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2046		950,510	2,095,513	41.5%	2,094,644	2.2037
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	1,845,493	0	10,754	0.2%	10,750	0.0058
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7400		95	165	0.0%	165	1.7393
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7044		23,991	40,890	0.8%	40,873	1.7037



# Incentive Regulation Model for 2017 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2016 values and will be updated by OEB staff at a later date.

Price Escalator	2.10%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	36,927	Effective Year of Residential Rate Design Transition (yyyy)	2016
Choose Stretch Factor Group	III	Price Cap Index	1.80%	Billed kWh for Residential Class (approved in the last CoS)	350,407,180	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.30%	Rate Design Transition Years Left		3			

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	21.2		0.0113		1.80%	24.62	0.0076
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	21.05		0.0207		1.80%	21.43	0.0211
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	203.41		4.165		1.80%	207.07	4.2400
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.85		0.0321		1.80%	10.03	0.0327
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.61		15.1624		1.80%	5.71	15.4353
STREET LIGHTING SERVICE CLASSIFICATION	1.76		7.0213		1.80%	1.79	7.1477
microFIT SERVICE CLASSIFICATION	5.4					5.4	

Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates <sup>1</sup>	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	21.2000	9,394,229	70.3%	9.9%	2.98	80.2%	24.18	10,714,738
Current Residential Variable Rate (inclusive of R/C adj.)	0.0113	3,959,601	29.7%			19.8%	0.0075	2,628,054
		13,353,830						13,342,792

<sup>1</sup> These are the residential rates to which the Price Cap Index will be applied to.



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## Incentive Regulation Model for 2017 Filers

*Update the following rates if an OEB Decision has been issued at the time of completing this application*

Proposed		
Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Ontario Electricity Support Program (OESP)	\$/kWh	0.0011





# Incentive Regulation Model for 2017 Filers

In the Green Cells below, enter any proposed rate riders that are not already included in this model (e.g.: proposed ICM rate riders). Please note that existing SMIRR and SM Entity Charge do not need to be included below.

In column A, the rate rider descriptions must begin with "Rate Rider for".

In column B, choose the associated unit from the drop-down menu.

In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.

In column E, enter the expiry date (e.g. April 30, 2018) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

In column F, choose the sub-total as applicable in the bill impact calculation from the drop-down menu.

## RESIDENTIAL SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	\$	-1.14	- effective until	December 31,2017 - Approved on an Interim Basis	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	\$/kWh	-0.0015	- effective until	December 31,2017 - Approved on an Interim Basis	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

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

Rate Rider for Disposition of Account 1576	\$/kW	-0.6365	- effective until	December 31,2017 - Approved on an Interim Basis	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	\$/kWh	-0.0015	- effective until	December 31,2017 - Approved on an Interim Basis	A
			- effective until		
			- effective until		



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## Incentive Regulation Model for 2017 Filers

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

### SENTINEL LIGHTING SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	\$/kW	0.0000	- effective until	December 31,2017 - Approved on an Interim Basis	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

### STREET LIGHTING SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	\$/kW	-0.5518	- effective until	December 31,2017 - Approved on an Interim Basis	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

### microFIT SERVICE CLASSIFICATION

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

# **APPENDIX G:**

## **SETTLEMENT PROCESS WITH IESO**

# **WHITBY HYDRO ELECTRIC CORPORATION**

## **IESO SETTLEMENT PROCESS AND PROCEDURE OVERVIEW**

### Timeline

IESO monthly settlement – submitted by the 4<sup>th</sup> business day after the calendar month end for the month prior (ie January settlement is submitted by the 4<sup>th</sup> business day in February).

### Global Adjustment (GA)

Whitby Hydro uses the 1<sup>st</sup> estimate for billing customers for all rate classes. Timely billing and cash flow is the main driver for selecting 1<sup>st</sup> estimate.

### Consumption Estimates

Whitby Hydro uses a spreadsheet model which incorporates wholesale consumption as well as customer billing stat consumption to estimate monthly splits for RPP and non-RPP categories. A summary of the approach is as follows:

Estimated RPP kWh consumption =

Wholesale kWh consumption

Less: Non-RPP kWh – Spot price customers (using monthly billing stats)

Non-RPP kWh – Retailer customers (using monthly billing stats)

Estimated Non-RPP consumption = Wholesale kWh less estimated RPP kWh

### IESO settlement of RPP – market price

The estimated RPP kWhs are split between RPP categories (ie. ON/OFF/MID and tier 1 and tier 2 blocks) using the most current month RPP billing stats split as a proxy. For each RPP category the associated RPP pricing less a monthly weighted average price is used to develop RPP settlement amounts with the IESO.

### IESO Settlement of RPP GA

GA rates (2<sup>nd</sup> estimate) are also applied to estimated RPP consumption to estimate the RPP portion of GA cost which are included for settlement with the IESO.

### True-Up Process

The billing system setups are maintained to allow the billing transactions to be analyzed by calendar month (using effective dates attached to specific rates ie RPP, GA, spot etc.). This provides the billing stat information required by calendar month to compare against the estimates. Any difference is incorporated into the settlement process and general ledger accounts as required.

### Embedded Generation

The settlement with the IESO relating to embedded generation (FIT, MicroFit) is done based on the contract price vs market price on a monthly basis.