

Westario Power Inc.  
2017 IRM APPLICATION  
EB-2016-0113

Submitted on: December 23, 2016

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Walkerton, ON  
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**IN THE MATTER OF** the Ontario Energy Board Act, 1998, S.O.

1998, c.15, (Schedule B); **AND IN THE MATTER OF** an

Application by Westario Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable distribution rates and other service charges to be effective May 1, 2017.

## MANAGER'S SUMMARY

### 1. INTRODUCTION

Westario Power Inc. hereby applies to the Ontario Energy Board (the “Board”) for approval of its 2017 Distribution Rate Adjustments effective May 1, 2017. Westario Power applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

Westario Power has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 14, 2016 along with the Key References listed at Chapter 3 Incentive Rate-Setting Applications

If the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2017, Westario Power requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2017 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2017 distribution rates and charges, Westario Power requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

Westario Power requests that this application be disposed of by way of a written hearing. Westario Power confirms that the billing determinants used in the model are from most

recent reported RRR filings. The utility reviewed both the existing “Tariff Sheets” and billing determinants in the pre-populated worksheets and confirms that they are accurate.

Westario Power attests that the utility, its shareholder and all its customer classes will be affected by the outcome of this application.

In the preparation of this application, Westario Power used the 2017 IRM Rate Generator issued on July 14, 2016. The rate and other adjustments being applied for and as calculated using the above models include a Price Cap Incentive Rate-Setting (“Price Cap IR”) option to adjust its 2017 rates. (The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between Cost of Service applications). The model also adjusts Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

Along with revisions to its distribution rates, Westario Power also seeks approval of the following matter;

- Continuance of the Specific Services charges and Loss Factors.
- Continuance of the MicroFit monthly charge.
- Continuance of the Smart Meter Entity charge.
- In compliance of the OEB’s new rate design policy for residential customers, Westario Power requests approval of a revised Minimum Fixed Charge of \$20.10 up from a previously Board Approved \$16.31 and Volumetric Charge of \$0.0082 down from a previously Board Approved \$0.0121.

The annual adjustment mechanism is not being applied to the following components of delivery rates:

- Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission Service Rates, Wholesale Market Service Rate, Rural and Remote Rate Protection Benefit and Charge, Standard Supply Service – Administrative Charge, MicroFit Service Charge, Specific Service Charges, Transformation and Primary Metering Allowances, Smart Metering Entity Charge

Lisa Milne, President/CEO of Westario Power Inc. has certified that the evidence filed in the herein application is accurate to the best of her knowledge.

## 2. DISTRIBUTOR'S PROFILE

Westario Power Inc is a licensed electricity distributor operating pursuant to license ED-2002-0515. The urban communities served by WPI are limited to the following municipalities:

- a. The Township of Huron-Kinloss (Villages of Ripley and Lucknow)
- b. The Municipality of Kincardine (Kincardine Ward 1)
- c. The Municipality of South Bruce (Villages of Mildmay and Teeswater)
- d. The Town of Saugeen Shores (Towns of Port Elgin and Southampton)
- e. The Township of North Huron (Town of Wingham)
- f. The Municipality of Brockton (Town of Walkerton and Village of Elmwood)
- g. The Town of Hanover (Town of Hanover)
- h. The Town of Minto (Towns of Harriston and Palmerston, Village of Clifford)
- i. The Township of West Grey (Village of Neustadt)

WPI has no special conditions in its license. WPI is an embedded distributor; the adjacent distributor is Hydro One Inc. WPI does not have any Class A customers.

Westario Power's last Cost of Service application was for rates effective May 1, 2013 (EB-2012-0176).

### 3. PUBLICATION NOTICE

It is the utility's understanding that the OEB will arrange for the publication of the Notice of Application however, if directed to do so, WPI will publish the Notice of Application in the following newspapers as they provide coverage to each community in our service territory. These are all local papers, some of which are paid and some of which are available free to customers. WPI has selected newspapers that have the greatest readership in each community as well as papers that have been used in the past by WPI to publish public notices. WPI therefore submits that each paper noted below will reach the most customers than any other available print media.

Publication	Distribution	Circulation	Paid/Free Subscription
Town Crier	Mildmay, Walkerton, Teeswater, Hanover, Clifford	2,000	Paid
The Post	Neustadt, Hanover, Ayton, Walkerton, Elmwood, Formosa, Mildmay, Cargill, Chepstow, Chesley	14,804	Free
Kincardine Independent	Kincardine, Tiverton, Ripley, Lucknow, Port Elgin, Southampton	2,500	Free
Wingham Advance Times	Wingham	2,500	Free
Minto Express	Harriston, Palmerston, Clifford	1,300	Paid

The primary contact for the herein application is;

Lisa Milne, CPA, CGA  
President/CEO  
Westario Power Inc.  
24 Eastridge Road, RR 2  
Walkerton, ON

N0G 2V0  
519-507-6666 x-216

The alternate contact for the herein application is;  
Manuela Ris-Schofield  
Tandem Energy Services Inc  
519-856-0080

#### 4. PRICE CAP ADJUSTMENT (Ch3 3.2.1)

As per Board policy (Chapter 3), distribution rates are to be adjusted per the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Westario Power has used an assigned Stretch Factor Group III to calculate its Price Cap. The following table shows the Westario Power's factor to its Price Cap Adjustment.

Table 1 – Price Cap Parameters

Stretch Factor Group	III
Price Escalator	2.10%
Stretch Factor Value	0.30%
Productivity Factor	0.00%
Price Cap Index	1.60%

While the price factor adjustment under this application would apply to the fixed and volumetric distribution rates for Westario Power, it would not affect the following:

- Rate adders and riders
- Low voltage service charges

- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural Rate Protection Charge
- Standard Supply Service – Administrative Charge
- MicroFit Service Charge
- Specific Service Charges

## 5. REVENUE TO COST RATIO ADJUSTMENTS (Ch3 3.2.2)

Westario Power is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were recently adjusted and set as part of the 2013 Cost of Service Application.

## 6. RATE DESIGN FOR RESIDENTIAL ELECTRICITY (Ch3 3.2.3)

In accordance with the new Rate Design for Residential Electricity policy issued on April 2, 2015, Westario Power followed the approach set out in sheet 15 of the rate generator model to implement the second of four-yearly adjustment to its Monthly Fixed Charge. Worksheet 16 of the model, which is reproduced below, shows an incremental fixed charge of \$3.43 which falls below the \$4.00 threshold. Table 2 show the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 15 of this application.

Table 2 – Current vs Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric Charge	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	16.31	0.0121	20.10	0.0082
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	24.74	0.0111	25.19	0.0113
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	228.37	2.1458	232.48	2.1844
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	6.28	0.0235	6.39	0.0239



SENTINEL LIGHTING SERVICE CLASSIFICATION	5.66	29.2756	5.76	29.8026
STREET LIGHTING SERVICE CLASSIFICATION	5.91	4.9719	6.02	5.0614
MicroFit SERVICE CLASSIFICATION	5.4		5.4	

## 7. RTSR ADJUSTMENTS (Ch3 3.2.4)

Westario Power is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

Westario Power used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates approved in 2015 IRM application.

The Loss Factor applied to the metered kWh is the actual Board-approved 2013 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below and the detailed calculations can be found in the 2017 IRM Model filed in conjunction with this application.

Table 3 – Proposed RTSR

Rate Class	Unit	Current RTSR-Network	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0064	0.0065
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0058	0.0059
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	2.4294	2.4570
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0058	0.0059
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.8439	1.8647
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.8295	1.8503
RESIDENTIAL SERVICE CLASSIFICATION	\$/kW	0.0064	0.0065

Rate Class	Unit	Current RTSR-Connection	Proposed RTSR-Connection
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0045	0.0045
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0041	0.0041
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	1.6340	1.6449
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0041	0.0041
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.2912	1.2998
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.2612	1.2696
RESIDENTIAL SERVICE CLASSIFICATION	\$/kW	0.0045	0.0045

## 8. DEFERRAL AND VARIANCE ACCOUNTS (Ch3 3.2.5)

Westario Power has completed the Board Staff's 2017 IRM Rate Generator – Tab 5 2015 Continuity Schedule and the threshold test shows a claim per kWh of -\$0.0004. The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Since the claim does not exceed this threshold test amount, Westario Power is not proposing to dispose of its deferral and variance account in this proceeding. Westario Power will instead apply for disposition in its 2018 Cost of Service application.

## 9. SPECIFIC SERVICE CHARGE AND LOSS FACTORS

Westario Power is applying to continue the current Specific Service Charges, and Loss Factors as approved by the Board (EB-2012-0176).

## 10. GLOBAL ADJUSTMENT PROCESS (3.2.5.2)

Westario Power's accounting treatment of its monthly IESO Regulated Price Plan (RPP) claim / payment, 1598 filing has not changed since its 2016 IRM application. Its process is summarized below.

Westario Power purchases energy from the IESO at the spot market price (Hourly Ontario Energy Price (“HOEP)). This energy is then sold to customers using RPP, retail and market prices. When billing customers not on RPP Westario Power uses the second estimate of the Global Adjustment (GA) for all rate categories.

Westario Power sells a portion of the electricity purchased to customers on the Regulated Price Plan at fixed Time of Use (TOU) and/or tiered pricing. These prices are a blend of the HOEP and GA. To ensure Westario Power remains whole, it submits to the IESO monthly the difference between electricity purchased at spot (volume and price as provided by a third party

reading WPI’s primary meter points) plus GA (utilizing the 2nd estimate) and electricity sold through RPP prices. The financial differences can be both payments to and from the IESO, and are submitted monthly through the IESO settlement portal.

Westario Power’s 1598 spreadsheet calculates a forecast of Westario Power’s current power needs and estimates the amount anticipated to be over/under collected from customers on TOU or tiered pricing for the prior month; as well as calculates a life to date true up of over/under collected cost of power and GA.

For the reconciliation or true-up process, Westario Power’s SAP software provides a summary report of kWhs by rate category extracted from customer bill documents to determine the consumption billed over the previous month. Reports are run for all RPP rate categories and consumption data is subtotalled monthly based on its respective price category (TOU or tiered).

This information is used to report life-to-date kWhs on the 1598 spreadsheet as a means of estimating the current month’s consumption for the purpose of calculating amounts receivable and/or payable to the IESO. Each month as the prior months estimated consumption is updated to actual; the difference is carried forward to the current month and trued up.

The SAP reports are scheduled to run in a manner to ensure compliance with the RPP Self-Certification requirement which requires that reconciliations between the estimated

claim amounts and actual post-billing claim amounts are conducted (at minimum) quarterly.

Thus all life-to-date consumption data for tiered and time of use pricing is reconciled quarterly with data for the prior 3 year reconciled monthly and data greater than three years old reconciled quarterly.

In the current month, both the estimated cost of power and the GA from the previous month are updated to actual (the final GA is then used).

### **Embedded generation – Settlement with the IESO**

A third party service provider downloads the hourly reads each month from all 285 microFIT and FIT 286 generation meters and produces a report that shows what the generation cost would be if the HOEP price was used versus what the generation is when the contract price is used. The reports are further broken down between generation during peak time and off peak time to coincide with the IESO reporting requirements.

The difference between the total generation that will be paid to the generator based on the contracted price less the total generation that is calculated based on the HOEP price is then submitted to the IESO for recovery within four business days of each month end.

### **RPP Final Variance Settlement Amount Filing**

Customers leaving an RPP price plan no longer pay RPP prices and therefore no longer pay or receive the benefit of their share of past cumulative variances held by the IESO. Therefore these customers will be responsible for a final RPP variance settlement amount when they leave the RPP supply. The RPP price determination assumes the customers would have remained on the RPP for a full 12 months (RPP Manual – November 5, 2013).

The RPP Final Variance spreadsheets calculate the amount receivable or payable to the IESO based on the monthly Final Variance Settlement Factor applicable the month the customer leaves RPP pricing, times their respective most recent 12 month or pro-rated actual consumption.

## 11. DISPOSITION OF LRAM (Ch3 3.2.6)

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications.

The utility therefore proposes to dispose of its balances in account 1568 in its 2018 Cost of Service application which will be filed in April of 2017.

## 12. TAX CHANGE (Ch3 3.2.7)

The IRM model indicates that the utility is subject to a tax change from 15.50% to 19.19.09% in 2017. The model has calculated a Sharing of Tax Amount (50%) to be in the amount of \$2,620.

The allocated tax sharing amount did not produce a rate rider in several classes therefore, Westario Power opts to transfer the entire OEB-approved tax sharing amount into account 1595 for disposition at a later date.

## 13. ICM / Z-FACTOR (Ch3 3.2.8)

Westario Power is not applying for recovery of Incremental Capital or Z-Factor in this proceeding.

## 14. CURRENT TARIFF SHEETS

Westario Power current tariff sheets are provided in Appendix 1.

## 15. PROPOSED TARIFF SHEETS

The proposed tariff sheets generated by the 2017 IRM Rate Generator are provided in the Appendix 2.

## 16. BILL IMPACTS

Table 6 below shows the proposed bill impacts as calculated at Sheet 18 of the model.

The 10% percentile was calculated in the following manner

- 1) The utility produced a report which included *Residential Customer Number* and their *Monthly Consumptions*.
- 2) Obtained monthly average consumption for all residential customers consuming electricity at the same residence between January 1, 2015 and December 31, 2015. Customers with partial occupancy in 2015 were excluded. The total number of customers used for the analysis was 17,742.
- 3) Removed all customers with zero average consumption for the above stated period of time.
- 4) Sorted and determined the consumption value at the 10th percentile
- 5) The value at the 10th percentile was 270.73 kWh.

Table 7) – Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Total	
		A + B + C	
		\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	1.75	2.6%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	(0.39)	-0.6%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	(89.31)	-1.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	(35.22)	-0.7%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	1.05	1.2%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	775.56	1.8%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	(2.84)	-2.0%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	2.48	3.9%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	(0.72)	-0.5%

With the exception of the GS<50 which uses the typical 2000 kWh/month, the other classes were calculated using a typical monthly average consumption.

Table 5a) below shows the summary of changes between the current and proposed rates and Table 5b) shows a summary table of the bill impacts.

## 17. 2013 RRWF

The Revenue Requirement Work Form from Westario Power's 2013 Cost of Service Application (EB-2012-0176) is presented at Appendix 4.

~Respectfully Submitted~



## INDEX TO APPENDICES

The following are appended to and form part of this Application;

Appendix 1: Current Tariff Sheet

Appendix 2: Proposed Tariff Sheet

Appendix 3: Bill Impacts

Appendix 4: 2013 RRWF

## Appendix 1: Current Tariff Sheet

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2016**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2015-0112

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. 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	\$	16.31
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until December 31, 2016	\$	0.19
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until April 30, 2017	\$/kWh	0.0045
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until April 30, 2017		
Applicable only for Non-RPP Customers	\$/kWh	(0.0025)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

## 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

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EB-2015-0112

## 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)
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#### 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)
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#### 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)
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#### 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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**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2016**  
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EB-2015-0112

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

**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)

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EB-2015-0112

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	24.74
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until December 31, 2016	\$	2.06
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0111
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until April 30, 2017	\$/kWh	0.0043
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until April 30, 2017		
Applicable only for Non-RPP Customers	\$/kWh	(0.0025)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

### 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

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2016**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2015-0112

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

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	228.37
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until December 31, 2016	\$	1.53
Distribution Volumetric Rate	\$/kW	2.1458
Low Voltage Service Rate	\$/kW	0.6184
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until April 30, 2017	\$/kW	1.5785
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until April 30, 2017		
Applicable only for Non-RPP Customers	\$/kW	(0.9075)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4294
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6340

### **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

**Westario Power Inc.**  
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## **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 600 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 customer)	\$	6.28
Distribution Volumetric Rate	\$/kWh	0.0235
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until April 30, 2017	\$/kWh	0.0045
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until April 30, 2017		
Applicable only for Non-RPP Customers	\$/kWh	(0.0025)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

### **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



**Westario Power Inc.**  
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## **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 connection)	\$	5.66
Distribution Volumetric Rate	\$/kW	29.2756
Low Voltage Service Rate	\$/kW	0.4888
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until April 30, 2017	\$/kW	2.9418
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until April 30, 2017		
Applicable only for Non-RPP Customers	\$/kW	(3.0247)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8439
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2912

### **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

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## **STREET LIGHTING SERVICE CLASSIFICATION**

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

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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)	\$	5.91
Distribution Volumetric Rate	\$/kW	4.9719
Low Voltage Service Rate	\$/kW	0.4773
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until April 30, 2017	\$/kW	2.0216
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until April 30, 2017		
Applicable only for Non-RPP Customers	\$/kW	(0.8915)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8295
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2612

### **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

**Westario Power Inc.**  
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## **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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**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
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

Special meter reads	\$	30.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

**Westario Power Inc.**  
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## 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	1.0700
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0593

## Appendix 2: Proposed Tariff Sheet

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2016-0113

## **RESIDENTIAL SERVICE CLASSIFICATION**

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. 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	\$	20.10
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

### **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

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**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)

**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**



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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)

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**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	25.19
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

**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

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2017**  
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EB-2016-0113

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

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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.

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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	\$	232.48
Distribution Volumetric Rate	\$/kW	2.1844
Low Voltage Service Rate	\$/kW	0.6184
Retail Transmission Rate - Network Service Rate	\$/kW	2.4570
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6449

**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

**Westario Power Inc.**  
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EB-2016-0113

## **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 600 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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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.

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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 customer)	\$	6.39
Distribution Volumetric Rate	\$/kWh	0.0239
Low Voltage Service Rate	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

### **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

**Westario Power Inc.**  
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EB-2016-0113

## **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.

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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)	\$	5.76
Distribution Volumetric Rate	\$/kW	29.8026
Low Voltage Service Rate	\$/kW	0.4888
Retail Transmission Rate - Network Service Rate	\$/kW	1.8647
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2998

### **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

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## **STREET LIGHTING SERVICE CLASSIFICATION**

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

### **APPLICATION**

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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.

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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)	\$	6.02
Distribution Volumetric Rate	\$/kW	5.0614
Low Voltage Service Rate	\$/kW	0.4773
Retail Transmission Rate - Network Service Rate	\$/kW	1.8503
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2696

### **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

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**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**

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**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	5.40
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**ALLOWANCES**

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



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## **SPECIFIC SERVICE CHARGES**

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### **Customer Administration**

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### **Non-Payment of Account**

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

Special meter reads	\$	30.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

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**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.

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

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

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**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

1.0700

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

1.0593

## Appendix 3: Bill Impacts



# Incentive Regulation Model for 2017 Filers

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (in other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to page 9 of the Filing Requirements For Electricity Distribution Rate Applications issued July 14, 2016.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:

- For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2016 of \$0.113/kWh (IESO's Monthly Market Report for May 2016, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
- Due to the change to energy consumption used in the calculation of GA rate riders for the 2017 rate year, the separate "GA Rate Riders" line is only applicable to the "Proposed" section of the bill impact tables.
- Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

  Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

**Table 1**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.07	1.07	270		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.07	1.07	2,000		N/A	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.07	1.07	50,000	140	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.07	1.07	25,000		N/A	56
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.07	1.07	200	0	DEMAND	8
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.07	1.07	500	3	DEMAND	6,267
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.07	1.07	750			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.07	1.07	270			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.07	1.07	750			
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
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Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								

**Table 2**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		A + B + C	
		\$	%	\$	%	\$	%	\$	%
1 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.74	14.0%	\$ 1.52	6.3%	\$ 1.55	5.7%	\$ 1.75	2.6%
2 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 0.85	1.8%	\$ (7.75)	-10.3%	\$ (7.54)	-7.8%	\$ (8.52)	-2.2%
3 GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 9.51	1.8%	\$ (84.43)	-11.9%	\$ (79.04)	-6.2%	\$ (89.31)	-1.0%
4 UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 16.16	1.7%	\$ (33.84)	-3.3%	\$ (31.17)	-2.4%	\$ (35.22)	-0.7%
5 SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.91	1.8%	\$ 0.92	1.7%	\$ 0.93	1.7%	\$ 1.05	1.2%
6 STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 689.64	1.9%	\$ 686.25	1.9%	\$ 686.34	1.9%	\$ 775.56	1.8%
7 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.87	3.4%	\$ (2.51)	-6.8%	\$ (2.43)	-5.3%	\$ (2.75)	-1.8%
8 RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.74	14.0%	\$ 2.20	9.3%	\$ 2.23	8.3%	\$ 2.52	3.8%
9 RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.87	3.4%	\$ (0.63)	-1.8%	\$ (0.55)	-1.3%	\$ (0.63)	-0.4%
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20				9					

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Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	270	kWh	
Demand	-	kW	
Current Loss Factor	1.0700		
Proposed/Approved Loss Factor	1.0700		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.31	1	\$ 16.31	\$ 20.10	1	\$ 20.10	\$ 3.79	23.24%
Distribution Volumetric Rate	\$ 0.0121	270	\$ 3.27	\$ 0.0082	270	\$ 2.21	\$ (1.05)	-32.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 19.58			\$ 22.31	\$ 2.74	13.98%
Line Losses on Cost of Power	\$ 0.1114	19	\$ 2.11	\$ 0.1114	19	\$ 2.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0045	270	\$ 1.22	\$ -	270	\$ -	\$ (1.22)	-100.00%
GA Rate Riders				\$ -	270	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	270	\$ 0.49	\$ 0.0018	270	\$ 0.49	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 24.17			\$ 25.70	\$ 1.52	6.30%
RTSR - Network	\$ 0.0064	289	\$ 1.85	\$ 0.0065	289	\$ 1.88	\$ 0.03	1.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	289	\$ 1.30	\$ 0.0045	289	\$ 1.30	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 27.32			\$ 28.87	\$ 1.55	5.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	289	\$ 1.04	\$ 0.0036	289	\$ 1.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	289	\$ 0.38	\$ 0.0013	289	\$ 0.38	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	\$ 0.0011	289	\$ 0.32	\$ 0.0011	289	\$ 0.32	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	176	\$ 15.27	\$ 0.0870	176	\$ 15.27	\$ -	0.00%
TOU - Mid Peak	\$ 0.1320	46	\$ 6.06	\$ 0.1320	46	\$ 6.06	\$ -	0.00%
TOU - On Peak	\$ 0.1800	49	\$ 8.75	\$ 0.1800	49	\$ 8.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 59.38			\$ 60.93	\$ 1.55	2.61%
HST	13%		\$ 7.72	13%		\$ 7.92	\$ 0.20	2.61%
<b>Total Bill on TOU</b>			\$ 67.10			\$ 68.85	\$ 1.75	2.61%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0700		
Proposed/Approved Loss Factor	1.0700		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.74	1	\$ 24.74	\$ 25.19	1	\$ 25.19	\$ 0.45	1.82%
Distribution Volumetric Rate	\$ 0.0111	2000	\$ 22.20	\$ 0.0113	2000	\$ 22.60	\$ 0.40	1.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 46.94			\$ 47.79	\$ 0.85	1.81%
Line Losses on Cost of Power	\$ 0.1114	140	\$ 15.59	\$ 0.1114	140	\$ 15.59	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0043	2,000	\$ 8.60	\$ -	2,000	\$ -	\$ (8.60)	-100.00%
GA Rate Riders				\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 75.12			\$ 67.37	\$ (7.75)	-10.32%
RTSR - Network	\$ 0.0058	2,140	\$ 12.41	\$ 0.0059	2,140	\$ 12.63	\$ 0.21	1.72%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,140	\$ 8.77	\$ 0.0041	2,140	\$ 8.77	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 96.31			\$ 88.77	\$ (7.54)	-7.82%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,140	\$ 7.70	\$ 0.0036	2,140	\$ 7.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,140	\$ 2.78	\$ 0.0013	2,140	\$ 2.78	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)	\$ 0.0011	2,140	\$ 2.35	\$ 0.0011	2,140	\$ 2.35	\$ -	0.00%
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>Total Bill on TOU (before Taxes)</b>			\$ 346.18			\$ 338.64	\$ (7.54)	-2.18%
HST		13%	\$ 45.00		13%	\$ 44.02	\$ (0.98)	-2.18%
<b>Total Bill on TOU</b>			\$ 391.18			\$ 382.67	\$ (8.52)	-2.18%



Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	50,000	kWh
Demand	140	kW
Current Loss Factor	1.0700	
Proposed/Approved Loss Factor	1.0700	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 228.37	1	\$ 228.37	\$ 232.48	1	\$ 232.48	\$ 4.11	1.80%
Distribution Volumetric Rate	\$ 2.1458	140	\$ 300.41	\$ 2.1844	140	\$ 305.82	\$ 5.40	1.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	140	\$ -	\$ -	140	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 528.78			\$ 538.30	\$ 9.51	1.80%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6710	140	\$ 93.94	\$ -	140	\$ -	\$ (93.94)	-100.00%
GA Rate Riders				\$ -	50,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.6184	140	\$ 86.58	\$ 0.6184	140	\$ 86.58	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 709.30			\$ 624.87	\$ (84.43)	-11.90%
RTSR - Network	\$ 2.4294	140	\$ 340.12	\$ 2.4570	140	\$ 343.98	\$ 3.86	1.14%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6340	140	\$ 228.76	\$ 1.6449	140	\$ 230.29	\$ 1.53	0.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,278.17			\$ 1,199.14	\$ (79.04)	-6.18%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	53,500	\$ 192.60	\$ 0.0036	53,500	\$ 192.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	53,500	\$ 69.55	\$ 0.0013	53,500	\$ 69.55	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	50,000	\$ 350.00	\$ 0.0070	50,000	\$ 350.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)	\$ 0.0011	53,500	\$ 58.85	\$ 0.0011	53,500	\$ 58.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1130	53,500	\$ 6,045.50	\$ 0.1130	53,500	\$ 6,045.50	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 7,994.67			\$ 7,915.64	\$ (79.04)	-0.99%
HST	13%		\$ 1,039.31	13%		\$ 1,029.03	\$ (10.27)	-0.99%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 9,033.98			\$ 8,944.67	\$ (89.31)	-0.99%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	25,000	kWh
Demand	-	kW
Current Loss Factor	1.0700	
Proposed/Approved Loss Factor	1.0700	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.28	56	\$ 351.68	\$ 6.39	56	\$ 357.84	\$ 6.16	1.75%
Distribution Volumetric Rate	\$ 0.0235	25000	\$ 587.50	\$ 0.0239	25000	\$ 597.50	\$ 10.00	1.70%
Fixed Rate Riders	\$ -	56	\$ -	\$ -	56	\$ -	\$ -	
Volumetric Rate Riders	\$ -	25000	\$ -	\$ -	25000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 939.18			\$ 955.34	\$ 16.16	1.72%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0020	25,000	\$ 50.00	\$ -	25,000	\$ -	\$ (50.00)	-100.00%
GA Rate Riders				\$ -	25,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	25,000	\$ 40.00	\$ 0.0016	25,000	\$ 40.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1,029.18			\$ 995.34	\$ (33.84)	-3.29%
RTSR - Network	\$ 0.0058	26,750	\$ 155.15	\$ 0.0059	26,750	\$ 157.83	\$ 2.68	1.72%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	26,750	\$ 109.68	\$ 0.0041	26,750	\$ 109.68	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,294.01			\$ 1,262.84	\$ (31.17)	-2.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	26,750	\$ 96.30	\$ 0.0036	26,750	\$ 96.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	26,750	\$ 34.78	\$ 0.0013	26,750	\$ 34.78	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	25,000	\$ 175.00	\$ 0.0070	25,000	\$ 175.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)	\$ 0.0011	26,750	\$ 29.43	\$ 0.0011	26,750	\$ 29.43	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1130	26,750	\$ 3,022.75	\$ 0.1130	26,750	\$ 3,022.75	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 4,652.26			\$ 4,621.09	\$ (31.17)	-0.67%
HST	13%		\$ 604.79	13%		\$ 600.74	\$ (4.05)	-0.67%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 5,257.05			\$ 5,221.83	\$ (35.22)	-0.67%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	200 kWh
Demand	0 kW
Current Loss Factor	1.0700
Proposed/Approved Loss Factor	1.0700

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.66	8	\$ 45.28	\$ 5.76	8	\$ 46.08	\$ 0.80	1.77%
Distribution Volumetric Rate	\$ 29.2756	0.2	\$ 5.86	\$ 29.8026	0.2	\$ 5.96	\$ 0.11	1.80%
Fixed Rate Riders	\$ -	8	\$ -	\$ -	8	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0.2	\$ -	\$ -	0.2	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 51.14			\$ 52.04	\$ 0.91	1.77%
Line Losses on Cost of Power	\$ 0.1130	14	\$ 1.58	\$ 0.1130	14	\$ 1.58	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0829	0	\$ (0.02)	\$ -	0	\$ -	\$ 0.02	-100.00%
GA Rate Riders				\$ -	200	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.4888	0	\$ 0.10	\$ 0.4888	0	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 52.80			\$ 53.72	\$ 0.92	1.75%
RTSR - Network	\$ 1.8439	0	\$ 0.37	\$ 1.8647	0	\$ 0.37	\$ 0.00	1.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2912	0	\$ 0.26	\$ 1.2998	0	\$ 0.26	\$ 0.00	0.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 53.43			\$ 54.35	\$ 0.93	1.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	214	\$ 0.77	\$ 0.0036	214	\$ 0.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	214	\$ 0.28	\$ 0.0013	214	\$ 0.28	\$ -	0.00%
Standard Supply Service Charge								-
Debt Retirement Charge (DRC)	\$ 0.0070	200	\$ 1.40	\$ 0.0070	200	\$ 1.40	\$ -	0.00%
Ontario Electricity Support Program (OESP)	\$ 0.0011	214	\$ 0.24	\$ 0.0011	214	\$ 0.24	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1130	200	\$ 22.60	\$ 0.1130	200	\$ 22.60	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 78.71			\$ 79.64	\$ 0.93	1.18%
HST	13%		\$ 10.23	13%		\$ 10.35	\$ 0.12	1.18%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 88.94			\$ 89.99	\$ 1.05	1.18%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	500 kWh
Demand	3 kW
Current Loss Factor	1.0700
Proposed/Approved Loss Factor	1.0700

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.91	6267	\$ 37,037.97	\$ 6.02	6267	\$ 37,727.34	\$ 689.37	1.86%
Distribution Volumetric Rate	\$ 4.9719	3	\$ 14.92	\$ 5.0614	3	\$ 15.18	\$ 0.27	1.80%
Fixed Rate Riders	\$ -	6267	\$ -	\$ -	6267	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	3	\$ -	\$ -	3	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 37,052.89			\$ 37,742.52	\$ 689.64	1.86%
Line Losses on Cost of Power	\$ 0.1130	35	\$ 3.96	\$ 0.1130	35	\$ 3.96	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.1301	3	\$ 3.39	\$ -	3	\$ -	\$ (3.39)	-100.00%
GA Rate Riders				\$ -	500	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.4773	3	\$ 1.43	\$ 0.4773	3	\$ 1.43	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 37,061.66			\$ 37,747.91	\$ 686.25	1.85%
RTSR - Network	\$ 1.8295	3	\$ 5.49	\$ 1.8503	3	\$ 5.55	\$ 0.06	1.14%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2612	3	\$ 3.78	\$ 1.2696	3	\$ 3.81	\$ 0.03	0.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 37,070.94			\$ 37,757.27	\$ 686.34	1.85%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	535	\$ 1.93	\$ 0.0036	535	\$ 1.93	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	535	\$ 0.70	\$ 0.0013	535	\$ 0.70	\$ -	0.00%
Standard Supply Service Charge								-
Debt Retirement Charge (DRC)	\$ 0.0070	500	\$ 3.50	\$ 0.0070	500	\$ 3.50	\$ -	0.00%
Ontario Electricity Support Program (OESP)	\$ 0.0011	535	\$ 0.59	\$ 0.0011	535	\$ 0.59	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1130	500	\$ 56.50	\$ 0.1130	500	\$ 56.50	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 37,134.15			\$ 37,820.48	\$ 686.34	1.85%
HST	13%		\$ 4,827.44	13%		\$ 4,916.66	\$ 89.22	1.85%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 41,961.58			\$ 42,737.14	\$ 775.56	1.85%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0700		
Proposed/Approved Loss Factor	1.0700		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.31	1	\$ 16.31	\$ 20.10	1	\$ 20.10	\$ 3.79	23.24%
Distribution Volumetric Rate	\$ 0.0121	750	\$ 9.08	\$ 0.0082	750	\$ 6.15	\$ (2.93)	-32.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 25.39			\$ 26.25	\$ 0.87	3.41%
Line Losses on Cost of Power	\$ 0.1114	53	\$ 5.85	\$ 0.1114	53	\$ 5.85	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0045	750	\$ 3.38	\$ -	750	\$ -	\$ (3.38)	-100.00%
GA Rate Riders				\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 36.75			\$ 34.24	\$ (2.51)	-6.83%
RTSR - Network	\$ 0.0064	803	\$ 5.14	\$ 0.0065	803	\$ 5.22	\$ 0.08	1.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	803	\$ 3.61	\$ 0.0045	803	\$ 3.61	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 45.50			\$ 43.07	\$ (2.43)	-5.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	803	\$ 2.89	\$ 0.0036	803	\$ 2.89	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	803	\$ 1.04	\$ 0.0013	803	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	\$ 0.0011	803	\$ 0.88	\$ 0.0011	803	\$ 0.88	\$ -	0.00%
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>Total Bill on TOU (before Taxes)</b>			\$ 134.10			\$ 131.67	\$ (2.43)	-1.81%
HST	13%		\$ 17.43	13%		\$ 17.12	\$ (0.32)	-1.81%
<b>Total Bill on TOU</b>			\$ 151.54			\$ 148.79	\$ (2.75)	-1.81%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	270	kWh	
Demand	-	kW	
Current Loss Factor	1.0700		
Proposed/Approved Loss Factor	1.0700		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.31	1	\$ 16.31	\$ 20.10	1	\$ 20.10	\$ 3.79	23.24%
Distribution Volumetric Rate	\$ 0.0121	270	\$ 3.27	\$ 0.0082	270	\$ 2.21	\$ (1.05)	-32.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 19.58			\$ 22.31	\$ 2.74	13.98%
Line Losses on Cost of Power	\$ 0.1130	19	\$ 2.14	\$ 0.1130	19	\$ 2.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	270	\$ 0.54	\$ -	270	\$ -	\$ (0.54)	-100.00%
GA Rate Riders				\$ -	270	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	270	\$ 0.49	\$ 0.0018	270	\$ 0.49	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.53			\$ 25.73	\$ 2.20	9.34%
RTSR - Network	\$ 0.0064	289	\$ 1.85	\$ 0.0065	289	\$ 1.88	\$ 0.03	1.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	289	\$ 1.30	\$ 0.0045	289	\$ 1.30	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 26.68			\$ 28.90	\$ 2.23	8.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	289	\$ 1.04	\$ 0.0036	289	\$ 1.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	289	\$ 0.38	\$ 0.0013	289	\$ 0.38	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	\$ 0.0011	289	\$ 0.32	\$ 0.0011	289	\$ 0.32	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1130	270	\$ 30.51	\$ 0.1130	270	\$ 30.51	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 58.92			\$ 61.15	\$ 2.23	3.78%
HST	13%		\$ 7.66	13%		\$ 7.95	\$ 0.29	3.78%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 66.58			\$ 69.10	\$ 2.52	3.78%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0700	
Proposed/Approved Loss Factor	1.0700	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.31	1	\$ 16.31	\$ 20.10	1	\$ 20.10	\$ 3.79	23.24%
Distribution Volumetric Rate	\$ 0.0121	750	\$ 9.08	\$ 0.0082	750	\$ 6.15	\$ (2.93)	-32.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 25.39			\$ 26.25	\$ 0.87	3.41%
Line Losses on Cost of Power	\$ 0.1130	53	\$ 5.93	\$ 0.1130	53	\$ 5.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	750	\$ 1.50	\$ -	750	\$ -	\$ (1.50)	-100.00%
GA Rate Riders				\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 34.96			\$ 34.32	\$ (0.63)	-1.82%
RTSR - Network	\$ 0.0064	803	\$ 5.14	\$ 0.0065	803	\$ 5.22	\$ 0.08	1.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	803	\$ 3.61	\$ 0.0045	803	\$ 3.61	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 43.70			\$ 43.15	\$ (0.55)	-1.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	803	\$ 2.89	\$ 0.0036	803	\$ 2.89	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	803	\$ 1.04	\$ 0.0013	803	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	\$ 0.0011	803	\$ 0.88	\$ 0.0011	803	\$ 0.88	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1130	750	\$ 84.75	\$ 0.1130	750	\$ 84.75	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 133.27			\$ 132.72	\$ (0.55)	-0.42%
HST	13%		\$ 17.33	13%		\$ 17.25	\$ (0.07)	-0.42%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 150.59			\$ 149.97	\$ (0.63)	-0.42%

## Appendix 4 - 2014 RRWF





# Revenue Requirement Workform



Version 3.00

Utility Name	Westario Power Inc.
Service Territory	
Assigned EB Number	EB2012-0176
Name and Title	Lisa Milne, President and CEO
Phone Number	519-507-6666 x-216
Email Address	lisa.milne@westario.com

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



# Revenue Requirement Workform

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[6. Taxes\\_PILs](#)

[7. Cost\\_of\\_Capital](#)

[8. Rev\\_Def\\_Suff](#)

[9. Rev\\_Req](#)

## Notes:

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



# Revenue Requirement Workform

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

	Initial Application	(2)	Adjustments	Supplementary Interrogatory Responses	(6)	Adjustments	Per Board Decision
<b>1</b>	<b>Rate Base</b>						
Gross Fixed Assets (average)	\$54,138,075		(\$685,259)	\$ 53,452,816		\$1,609,397	\$55,062,212
Accumulated Depreciation (average)	(\$19,187,368)	(5)	\$23,129	(\$19,164,239)		(\$307,821)	(\$19,472,060)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$6,325,500		\$14,200	\$ 6,339,700		(\$150,000)	\$6,189,700
Cost of Power	\$45,548,250		(\$510,506)	\$ 45,037,744		\$1,111,413	\$46,149,157
Working Capital Rate (%)	13.00%	(9)		13.00%	(9)		12.00% (9)
<b>2</b>	<b>Utility Income</b>						
Operating Revenues:							
Distribution Revenue at Current Rates	\$8,939,434		\$0	\$8,939,434		\$35,774	\$8,975,208
Distribution Revenue at Proposed Rates	\$9,926,660		(\$235,857)	\$9,690,803		(\$59,222)	\$9,631,581
<b>Other Revenue:</b>							
Specific Service Charges	\$436,418		\$0	\$436,418		\$0	\$436,418
Late Payment Charges	\$89,685		\$0	\$89,685		\$0	\$89,685
Other Distribution Revenue							\$ -
Other Income and Deductions	\$126,938		\$0	\$126,938		\$0	\$126,938
Total Revenue Offsets	\$653,041	(7)	\$0	\$653,041		\$0	\$653,041
<b>Operating Expenses:</b>							
OM+A Expenses	\$6,292,500		\$14,200	\$ 6,306,700		(\$150,000)	\$6,156,700
Depreciation/Amortization	\$1,379,137	(10)	(\$43,677)	\$ 1,335,460		\$8,364	\$1,343,824
Property taxes	\$33,000			\$ 33,000			\$33,000
Other expenses							
<b>3</b>	<b>Taxes/PILS</b>						
Taxable Income:							
Adjustments required to arrive at taxable income	(\$1,547,168)	(3)		(\$1,484,657)			(\$1,474,412)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)							\$4,586
Income taxes (grossed up)							\$5,427
Federal tax (%)	15.00%			15.00%			11.00%
Provincial tax (%)	11.50%			11.50%			4.50%
Income Tax Credits							
<b>4</b>	<b>Capitalization/Cost of Capital</b>						
<b>Capital Structure:</b>							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0%
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	5.79%			5.26%			5.30%
Short-term debt Cost Rate (%)	2.08%			2.08%			2.07%
Common Equity Cost Rate (%)	9.12%			8.93%			8.98%
Preferred Shares Cost Rate (%)							
Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS (\$)	(\$32,530)	(11)	(\$2,979)	(\$35,509)	(11)	(\$215)	(\$35,724) (11)

### Notes:

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



# Revenue Requirement Workform

## Rate Base and Working Capital

Rate Base											
Line No.	Particulars		Initial Application		Adjustments		Supplementary Interrogatory Responses		Adjustments		Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$54,138,075		(\$685,259)		\$53,452,816		\$1,609,397		\$55,062,212
2	Accumulated Depreciation (average)	(3)	(\$19,187,368)		\$23,129		(\$19,164,239)		(\$307,821)		(\$19,472,060)
3	Net Fixed Assets (average)	(3)	\$34,950,707		(\$662,130)		\$34,288,577		\$1,301,576		\$35,590,153
4	Allowance for Working Capital	(1)	\$6,743,588		(\$64,520)		\$6,679,068		(\$398,405)		\$6,280,663
5	Total Rate Base		\$41,694,295		(\$726,650)		\$40,967,645		\$903,171		\$41,870,815

## Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses		\$6,325,500	\$14,200	\$6,339,700	(\$150,000)	\$6,189,700
7	Cost of Power		\$45,548,250	(\$510,506)	\$45,037,744	\$1,111,413	\$46,149,157
8	Working Capital Base		\$51,873,750	(\$496,306)	\$51,377,444	\$961,413	\$52,338,857
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	-1.00%	12.00%
10	Working Capital Allowance		\$6,743,588	(\$64,520)	\$6,679,068	(\$398,405)	\$6,280,663

### Notes

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



## Revenue Requirement Workform

### Utility Income

Line No.	Particulars	Initial Application	Adjustments	Supplementary Interrogatory Responses	Adjustments	Per Board Decision
	<b>Operating Revenues:</b>					
1	Distribution Revenue (at Proposed Rates)	\$9,926,660	(\$235,857)	\$9,690,803	(\$59,222)	\$9,631,581
2	Other Revenue (1)	\$653,041	\$ -	\$653,041	\$ -	\$653,041
3	Total Operating Revenues	\$10,579,701	(\$235,857)	\$10,343,844	(\$59,222)	\$10,284,622
	<b>Operating Expenses:</b>					
4	OM+A Expenses	\$6,292,500	\$14,200	\$6,306,700	(\$150,000)	\$6,156,700
5	Depreciation/Amortization	\$1,379,137	(\$43,677)	\$1,335,460	\$8,364	\$1,343,824
6	Property taxes	\$33,000	\$ -	\$33,000	\$ -	\$33,000
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$7,704,637	(\$29,477)	\$7,675,160	(\$141,636)	\$7,533,524
10	Deemed Interest Expense	\$1,386,585	(\$145,757)	\$1,240,828	\$36,567	\$1,277,395
11	Total Expenses (lines 9 to 10)	\$9,091,222	(\$175,234)	\$8,915,988	(\$105,069)	\$8,810,919
12	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	(\$32,530)	(\$2,979)	(\$35,509)	(\$215)	(\$35,724)
13	Utility income before income taxes	\$1,521,009	(\$57,644)	\$1,463,365	\$46,062	\$1,509,427
14	Income taxes (grossed-up)	\$ -	\$ -	\$ -	\$5,427	\$5,427
15	Utility net income	\$1,521,009	(\$57,644)	\$1,463,365	\$40,635	\$1,504,000

### Notes

#### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$436,418	\$ -	\$436,418	\$ -	\$436,418
	Late Payment Charges	\$89,685	\$ -	\$89,685	\$ -	\$89,685
	Other Distribution Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Income and Deductions	\$126,938	\$ -	\$126,938	\$ -	\$126,938
	Total Revenue Offsets	\$653,041	\$ -	\$653,041	\$ -	\$653,041



# Revenue Requirement Workform

## Taxes/PILs

Line No.	Particulars	Application	Supplementary Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$1,521,008	\$1,463,364	\$1,504,000
2	Adjustments required to arrive at taxable utility income	(\$1,547,168)	(\$1,484,657)	(\$1,474,412)
3	Taxable income	(\$26,160)	(\$21,293)	\$29,588
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$ -	\$ -	\$4,586
6	Total taxes	\$ -	\$ -	\$4,586
7	Gross-up of Income Taxes	\$ -	\$ -	\$841
8	Grossed-up Income Taxes	\$ -	\$ -	\$5,427
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$ -	\$ -	\$5,427
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	11.00%
12	Provincial tax (%)	11.50%	11.50%	4.50%
13	Total tax rate (%)	26.50%	26.50%	15.50%

## Notes



# Revenue Requirement Workform

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$23,348,805	5.79%	\$1,351,896
2	Short-term Debt	4.00%	\$1,667,772	2.08%	\$34,690
3	Total Debt	60.00%	\$25,016,577	5.54%	\$1,386,585
	Equity				
4	Common Equity	40.00%	\$16,677,718	9.12%	\$1,521,008
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$16,677,718	9.12%	\$1,521,008
7	Total	100.00%	\$41,694,295	6.97%	\$2,907,593
		Supplementary Interrogatory Responses			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$22,941,881	5.26%	\$1,206,743
2	Short-term Debt	4.00%	\$1,638,706	2.08%	\$34,085
3	Total Debt	60.00%	\$24,580,587	5.05%	\$1,240,828
	Equity				
4	Common Equity	40.00%	\$16,387,058	8.93%	\$1,463,364
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$16,387,058	8.93%	\$1,463,364
7	Total	100.00%	\$40,967,645	6.60%	\$2,704,192
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$23,447,657	5.30%	\$1,242,726
9	Short-term Debt	4.00%	\$1,674,833	2.07%	\$34,669
10	Total Debt	60.00%	\$25,122,489	5.08%	\$1,277,395
	Equity				
11	Common Equity	40.00%	\$16,748,326	8.98%	\$1,504,000
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$16,748,326	8.98%	\$1,504,000
14	Total	100.00%	\$41,870,815	6.64%	\$2,781,395

### Notes

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





# Revenue Requirement Workform

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Supplementary Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$977,793		\$743,691		\$656,373
2	Distribution Revenue	\$8,939,434	\$8,948,867	\$8,939,434	\$8,947,112	\$8,975,208	\$8,975,208
3	Other Operating Revenue	\$653,041	\$653,041	\$653,041	\$653,041	\$653,041	\$653,041
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$9,592,475</b>	<b>\$10,579,701</b>	<b>\$9,592,475</b>	<b>\$10,343,844</b>	<b>\$9,628,249</b>	<b>\$10,284,622</b>
5	Operating Expenses	\$7,704,637	\$7,704,637	\$7,675,160	\$7,675,160	\$7,533,524	\$7,533,524
6	Deemed Interest Expense	\$1,386,585	\$1,386,585	\$1,240,828	\$1,240,828	\$1,277,395	\$1,277,395
7		<b>(\$32,530) (2)</b>	<b>(\$32,530)</b>	<b>(\$35,509) (2)</b>	<b>(\$35,509)</b>	<b>(\$35,724) (2)</b>	<b>(\$35,724)</b>
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS						
8	<b>Total Cost and Expenses</b>	<b>\$9,058,692</b>	<b>\$9,058,692</b>	<b>\$8,880,479</b>	<b>\$8,880,479</b>	<b>\$8,775,195</b>	<b>\$8,775,195</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$533,783</b>	<b>\$1,521,009</b>	<b>\$711,996</b>	<b>\$1,463,365</b>	<b>\$853,054</b>	<b>\$1,509,427</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	<b>(\$1,547,168)</b>	<b>(\$1,547,168)</b>	<b>(\$1,484,657)</b>	<b>(\$1,484,657)</b>	<b>(\$1,474,412)</b>	<b>(\$1,474,412)</b>
11	<b>Taxable Income</b>	<b>(\$1,013,385)</b>	<b>(\$26,159)</b>	<b>(\$772,661)</b>	<b>(\$21,292)</b>	<b>(\$621,358)</b>	<b>\$35,015</b>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	15.50%	15.50%
13		<b>(\$268,547)</b>	<b>(\$6,932)</b>	<b>(\$204,755)</b>	<b>(\$5,642)</b>	<b>(\$96,310)</b>	<b>\$5,427</b>
	<b>Income Tax on Taxable Income</b>						
14	<b>Income Tax Credits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15	<b>Utility Net Income</b>	<b>\$802,330</b>	<b>\$1,521,009</b>	<b>\$916,751</b>	<b>\$1,463,365</b>	<b>\$949,365</b>	<b>\$1,504,000</b>
16	<b>Utility Rate Base</b>	<b>\$41,694,295</b>	<b>\$41,694,295</b>	<b>\$40,967,645</b>	<b>\$40,967,645</b>	<b>\$41,870,815</b>	<b>\$41,870,815</b>
17	Deemed Equity Portion of Rate Base	\$16,677,718	\$16,677,718	\$16,387,058	\$16,387,058	\$16,748,326	\$16,748,326
18	Income/(Equity Portion of Rate Base)	4.81%	9.12%	5.59%	8.93%	5.67%	8.98%
19	Target Return - Equity on Rate Base	9.12%	9.12%	8.93%	8.93%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-4.31%	0.00%	-3.34%	0.00%	-3.31%	0.00%
21	Indicated Rate of Return	5.25%	6.97%	5.27%	6.60%	5.32%	6.64%
22	Requested Rate of Return on Rate Base	6.97%	6.97%	6.60%	6.60%	6.64%	6.64%
23	Deficiency/Sufficiency in Rate of Return	-1.72%	0.00%	-1.33%	0.00%	-1.32%	0.00%
24	Target Return on Equity	\$1,521,008	\$1,521,008	\$1,463,364	\$1,463,364	\$1,504,000	\$1,504,000
25	Revenue Deficiency/(Sufficiency)	\$718,678	\$1	\$546,613	\$1	\$554,635	\$0
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$977,793 (1)</b>		<b>\$743,691 (1)</b>		<b>\$656,373 (1)</b>	

### Notes:

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





# Revenue Requirement Workform

## Revenue Requirement

Line No.	Particulars	Application		Supplementary Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	\$6,292,500		\$6,306,700		\$6,156,700	
2	Amortization/Depreciation	\$1,379,137		\$1,335,460		\$1,343,824	
3	Property Taxes	\$33,000		\$33,000		\$33,000	
5	Income Taxes (Grossed up)	\$ -		\$ -		\$5,427	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$1,386,585		\$1,240,828		\$1,277,395	
	Return on Deemed Equity	\$1,521,008		\$1,463,364		\$1,504,000	
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	(\$32,530)		(\$35,509)		(\$35,724)	
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$10,579,700</u>		<u>\$10,343,843</u>		<u>\$10,284,622</u>	
9	Revenue Offsets	<u>\$653,041</u>		<u>\$653,041</u>		<u>\$653,041</u>	
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$9,926,659</u>		<u>\$9,690,802</u>		<u>\$9,631,581</u>	
11	Distribution revenue	\$9,926,660		\$9,690,803		\$9,631,581	
12	Other revenue	<u>\$653,041</u>		<u>\$653,041</u>		<u>\$653,041</u>	
13	<b>Total revenue</b>	<u>\$10,579,701</u>		<u>\$10,343,844</u>		<u>\$10,284,622</u>	
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$1</u>	(1)	<u>\$1</u>	(1)	<u>\$0</u>	(1)

### Notes

(1) Line 11 - Line 8