

**ATTACHMENT 1 – CURRENT TARIFF OF RATES AND CHARGES JANUARY 1, 2017**

**HORIZON UTILITIES RZ**

# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2017**  
**Implementation Date February 1, 2017**

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

**EB-2016-0077**

### RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	21.34
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0081
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0026)
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Horizon Utilities Corporation

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EB-2016-0077

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

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

#### APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and section 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits 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.

#### Definitions:

"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 account-holder'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;
  - (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)

# Horizon Utilities Corporation

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EB-2016-0077

### 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-2016-0077**

### GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. 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	\$	41.42
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	2.41
Distribution Volumetric Rate	\$/kWh	0.0107
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0025)
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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.

The rate riders for the disposition of Capacity Based Recovery are not applicable to Wholesale Market Participants (WMPs) or to customers that were in Class A for the entire variance account accumulation period. Customers that transitioned between Class A and Class B during the variance account accumulation period are to be charged or refunded their share of the variance disposed through a separate rate rider. These rate riders are to be consistently applied for the entire period to the sunset date of the rate riders.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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	\$	378.88
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	3.46
Distribution Volumetric Rate	\$/kW	2.5526
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0603)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(0.9778)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) – effective until December 31, 2017 Not Applicable for any Customers who were Class A in 2015	\$/kW	0.1114
Rate Rider for Disposition of Capacity Based Recovery Account (2017) – effective until December 31, 2017 Applicable for Customers who were Class A Consumers from July 1, 2015 – December 31, 2015 only	\$/kW	0.0208

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable for Customers who were Non-RPP Class B Consumers from January 1, 2015 - December 31, 2015	\$/kWh	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0018
Retail Transmission Rate – Network Service Rate	\$/kW	2.5721
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1213

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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**EB-2016-0077**

### **LARGE USE SERVICE CLASSIFICATION**

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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.

The rate rider for the disposition of Capacity Based Recovery is not applicable to Wholesale Market Participants (WMP), or to customers that were in Class A for the entire variance account accumulation period. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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	\$	23,798.52
Distribution Volumetric Rate	\$/kW	1.4041
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0792)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(1.4433)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) – effective until December 31, 2017 Not Applicable for any Consumers who were Class A in 2015	\$/kW	0.1693
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017 Applicable for Customers who were Non-RPP Class B Consumers from January 1, 2015 - December 31, 2015	\$/kWh	0.0016



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## TARIFF OF RATES AND CHARGES

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### LARGE USE SERVICE CLASSIFICATION

#### MONTHLY RATES AND CHARGES - Delivery Component

Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0016
Retail Transmission Rate – Network Service Rate	\$/kW	2.9382
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4376

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

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## **LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION**

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW and using dedicated assets. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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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The rate rider for the disposition of Capacity Based Recovery is not applicable to Wholesale Market Participants (WMP), or to customers that were in Class A for the entire variance account accumulation period. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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	\$	5,600.32
Distribution Volumetric Rate	\$/kW	0.3304
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0943)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017		
Not Applicable for Wholesale Market Participants	\$/kW	(1.2631)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) – effective until December 31, 2017		
Not Applicable for any Consumers who were Class A in 2015	\$/kW	0.0381
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable for Customers who were Non-RPP Class B Consumers from January 1, 2015 - December 31, 2015	\$/kWh	0.0016

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### LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

#### MONTHLY RATES AND CHARGES - Delivery Component

Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0096
Retail Transmission Rate – Network Service Rate	\$/kW	2.9382
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4376

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 (per device)	\$	8.47
Distribution Volumetric Rate	\$/kWh	0.0132
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0025)
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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**EB-2016-0077**

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. 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)	\$	5.48
Distribution Volumetric Rate	\$/kW	15.0244
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.8891)
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0209
Retail Transmission Rate – Network Service Rate	\$/kW	2.1373
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7069

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2017**  
**Implementation Date February 1, 2017**

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

**EB-2016-0077**

### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. 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 device)	\$	2.15
Distribution Volumetric Rate	\$/kW	5.7204
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.9027)
Rate Rider for Disposition of Global Adjustment Account (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	(0.0996)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0248
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6642

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) – Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) – Applicable for Class B customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

Implementation Date February 1, 2017

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

EB-2016-0077

### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 - APPROVED ON AN INTERIM BASIS

Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0010
GS > 50 kW Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.5526
Large Use Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	1.4041
Large Use With Dedicated Assets Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	0.3304

# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

Implementation Date February 1, 2017

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

EB-2016-0077

### 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.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge

\$ 5.40

### ALLOWANCES

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

\$/kW (0.73)

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

% (1.00)



# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017  
Implementation Date February 1, 2017

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

EB-2016-0077

### SPECIFIC SERVICE CHARGES

#### APPLICATION

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

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#### Customer Administration

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

#### Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

**Other**

Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service – install and remove – overhead - no transformer	\$	500.00
Temporary service – install and remove – underground – no transformer	\$	300.00
Temporary service – install and remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles – \$/per pole/year (with the exception of wireless attachments)	\$	22.35
Administrative Billing Charge	\$	150.00

# Horizon Utilities Corporation

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2017**  
**Implementation Date February 1, 2017**

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

**EB-2016-0077**

### RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

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

Unless specifically noted that this schedule does contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to 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	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

**ATTACHMENT 2 – PROPOSED TARIFF OF RATES AND CHARGES JANUARY 1, 2018**

**HORIZON UTILITIES RZ**

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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

EB-2017-0024

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. 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	\$	23.49
Rate Rider for Smart Metering Entity Charge	\$	0.79
Rate Rider for 2016 Earnings Sharing - Fixed	\$	(0.16)
Distribution Volumetric Rate	\$/kWh	0.0040
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable Only for Class B Customers	\$/kWh	(0.00005)
Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kWh	(0.0009)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0075
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0060

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued July 7, 2017

**ATTACHMENT 2 – PROPOSED TARIFF OF RATES AND CHARGES JANUARY 1, 2018**

**HORIZON UTILITIES RZ**

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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

EB-2017-0024

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified in the Residential Service Classification pages of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

#### APPLICATION

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

The application of these credits 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:

"Indigenous 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 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 a kidney dialysis machine;

"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 18 or over.

#### MONTHLY RATES AND CHARGES

##### Class A

(a) account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of three persons;

(b) account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of five persons;

(c) if the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in any size household where the household income exceeds the maximum amount specified for that household size in any other part of this Schedule;

but does not include account-holders in Class E.

OESP Credit

\$ (35.00)

##### Class B

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

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

(c) account-holders with a household income of between \$48,000 and \$52,000 living in a household of six persons;

(d) if the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in any size household where the household income exceeds the maximum amount specified for that household size in any other part of this Schedule;

but does not include account-holders in Class G.

OESP Credit

\$ (40.00)

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

**This schedule supersedes and replaces all previously  
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EB-2017-0024

**Class C**

- (a) account-holders with a household income of \$28,000 or less living in a household of two or less persons;  
 (b) account-holders with a household income of between \$28,000 and \$39,000 living in a household of three persons;  
 (c) account-holders with a household income of between \$39,000 and \$48,000 living in a household of five persons;  
 (d) account-holders with a household income of between \$48,000 and \$52,000 living in a household of seven or more persons;  
 but does not include account-holders in Class I.

OESP Credit \$ (45.00)

**Class D**

- (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 \$28,000 and \$39,000 living in a household of four persons;  
 (c) account-holders with a household income of between \$39,000 and \$48,000 living in a household of six persons;  
 but does not include account-holders in Class J.

OESP Credit \$ (51.00)

**Class E**

- (a) account-holders with a household income and household size described under Class A who also meet any of the following requirements:
- 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 family living within the household is an Indigenous person.
  - 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 \$ (52.00)

**Class F**

- (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 more than \$28,000 and no more than \$39,000 living in a household of five persons;  
 (c) account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of seven or more persons;  
 but does not include account-holders in Class K.

OESP Credit \$ (57.00)

**Class G**

- (a) account-holders with a household income and household size described under Class B who also meet any of the following requirements:
- 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 family living within the household is an Indigenous person.
  - 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 \$ (60.00)

**Class H**

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

OESP Credit \$ (63.00)

**Class I**

- (a) account-holders with a household income and household size described under Class C who also meet any of the following requirements:
- 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 family living within the household is an Indigenous person.
  - 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.

Issued July 7, 2017



# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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approved schedules of Rates, Charges and Loss Factors**

OESP Credit

\$

EB-2017-0024  
(68.00)**Class J**

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons, other than account-holders who also meet the requirements of Class M,

(b) account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of seven or more persons, other than account-holders who also meet the requirements of Class M, and

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

- 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 family living within the household is an Indigenous person.
- 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

\$

(75.00)

**Class K**

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

- 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 family living within the household is an Indigenous person.
- 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

\$

(83.00)

**Class L**

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

- 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 family living within the household is an Indigenous person.
- 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

\$

(90.00)

**Class M**

(a) account-holders with a household income and household size described under subparagraph (a) or (b) of the description of Class J who also meet any of the following requirements:

- 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 family living within the household is an Indigenous person.
- 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

\$

(113.00)

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018

Implementation Date January 1, 2018

**This schedule supersedes and replaces all previously  
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EB-2017-0024

### GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. 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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#### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	40.88
Rate Rider for 2016 Earnings Sharing - Fixed	\$	(0.25)
Rate Rider for Smart Metering Entity Charge	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0106
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for 2016 Earnings Sharing – Variable	\$/kWh	(0.0001)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable Only for Class B Customers	\$/kWh	(0.00005)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kWh	(0.0009)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054

#### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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

EB-2017-0024

## GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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.

The rate riders for the disposition of Capacity Based Recovery are not applicable to Wholesale Market Participants (WMPs) or to customers that were in Class A for the entire variance account accumulation period. Customers that transitioned between Class A and Class B during the variance account accumulation period are to be charged or refunded their share of the variance disposed through a separate rate rider. These rate riders are to be consistently applied for the entire period to the sunset date of the rate riders.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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	\$	376.12
Rate Rider for 2016 Earnings Sharing - Fixed	\$	(2.27)
Distribution Volumetric Rate	\$/kW	2.5362
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for 2016 Earnings Sharing - Variable	\$/kW	(0.0153)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
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Applicable Only for Class B Customers	\$/kW	EB-2017-0024 (0.01721)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kW	0.0545
Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kW	0.1075
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4519)
Retail Transmission Rate – Network Service Rate	\$/kW	2.6201
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1726

### **MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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EB-2017-0024

## LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O.Reg. 429/04. 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.

The rate rider for the disposition of Capacity Based Recovery is not applicable to Wholesale Market Participants (WMP), or to customers that were in Class A for the entire variance account accumulation period. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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	\$	23,488.54
Rate Rider for 2016 Earnings Sharing - Fixed order	\$	(142.57)
Distribution Volumetric Rate	\$/kW	1.3858
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for 2016 Earnings Sharing - Variable	\$/kW	(0.0084)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable Only for Class B Customers order	\$/kW	(0.02598)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kW	0.2969

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
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Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	EB-2017-0024 (0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kW	0.1412
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.6689)
Retail Transmission Rate – Network Service Rate	\$/kW	2.9930
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4965

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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EB-2017-0024

### LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW and using dedicated assets. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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.

The rate rider for the disposition of Capacity Based Recovery is not applicable to Wholesale Market Participants (WMP), or to customers that were in Class A for the entire variance account accumulation period. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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	\$	5,559.45
Rate Rider for 2016 Earnings Sharing – Fixed	\$	(33.55)
Distribution Volumetric Rate	\$/kW	0.3280
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for 2016 Earnings Sharing - Variable	\$/kW	(0.0020)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kW	0.0049
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kW	0.1628

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
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EB-2017-0024

Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018  
 Applicable only for Non-Wholesale Market Participants

\$/kW (0.5507)

Retail Transmission Rate – Network Service Rate

\$/kW 2.9930

Retail Transmission Rate – Line and Transformation Connection Service Rate

\$/kW 2.4965

### **MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate (WMS) – not including CBR  
 Capacity Based Recovery (CBR) - Applicable for Class B Customers  
 Rural or Remote Electricity Rate Protection Charge (RRRP)  
 Standard Supply Service – Administrative Charge (if applicable)

\$/kWh 0.0032  
 \$/kWh 0.0004  
 \$/kWh 0.0003  
 \$ 0.25



# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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EB-2017-0024

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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)	\$	8.36
Rate Rider for 2016 Earnings Sharing – Fixed	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0130
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for 2016 Earnings Sharing - Variable	\$/kWh	(0.0001)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable Only for Class B Customers	\$/kWh	(0.00005)
Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kWh	(0.0009)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0055

#### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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

EB-2017-0024

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. 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)	\$	5.44
Rate Rider for 2016 Earnings Sharing – Fixed	\$	(0.03)
Distribution Volumetric Rate	\$/kW	14.9148
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for 2016 Earnings Sharing – Variable	\$/kW	(0.0900)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable Only for Class B Customers	\$/kW	(0.01728)
Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kW	(0.3376)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1771
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7481

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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EB-2017-0024

### STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. 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)	\$	1.98
Rate Rider for 2016 Earnings Sharing – Fixed	\$	(0.01)
Distribution Volumetric Rate	\$/kW	5.2665
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for 2016 Earnings Sharing - Variable	\$/kW	(0.0343)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable Only for Class B Customers	\$/kW	(0.1717)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kW	0.9758
Rate Rider for Disposition of Global Adjustment Account (2018) - Applicable only for Non-RPP Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2018)	\$/kW	(0.3354)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0625
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7044

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) – not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2018  
Implementation Date January 1, 2018

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

EB-2017-0024

### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 - APPROVED ON AN INTERIM BASIS

GS>50 Standby Charge	\$/kW	2.5362
Large Use Standby Charge	\$/kW	1.3858
Large Use with Dedicated Assets Standby Charge	\$/kW	0.3280

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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EB-2017-0024

### 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	(0.0073)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
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EB-2017-0024

## SPECIFIC SERVICE CHARGES

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 Change	\$	15.00
Account History	\$	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
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit card convenience charge	\$	15.00
Credit Check (plus credit agency costs)	\$	15.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

#### Other

Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00

Issued July 7, 2017

# ALECTRA Utilities (Horizon Rate Zone)

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2018**  
**Implementation Date January 1, 2018**

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

		EB-2017-0024
Temporary service – installs and remove – overhead - no transformer	\$	500.00
Temporary services – install and remove – underground – no transformer	\$	300.00
Temporary service – install and remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles – \$/per pole/year (with the exception of wireless attachments)	\$	22.35
Administrative Billing Charge	\$	150.00

## RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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

# **ALECTRA Utilities (Horizon Rate Zone)**

## **TARIFF OF RATES AND CHARGES**

**Effective Date January 1, 2018**

**Implementation Date January 1, 2018**

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW  
Total Loss Factor – Secondary Metered Customer > 5,000 kW  
Total Loss Factor – Primary Metered Customer < 5,000 kW  
Total Loss Factor – Primary Metered Customer > 5,000 kW

EB-2017-0024  
1.0379  
1.0160  
1.0276  
1.0060



**ATTACHMENT 3 – CUSTOMER BILL IMPACTS HORIZON UTILITIES RZ**

Customer Class: **Residential** **1**

TOU / non-TOU: **TOU**

Consumption **100** kWh **May/11 - October/31**

		2017 Approved Rates			2018 Proposed Rates		2018 vs 2017	
Charge Unit		Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	100	\$ 0.0081	\$ 0.81	\$ 0.0040	\$ 0.40	\$ 0.41	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.16	\$ 0.16	\$ 0.16	
ESM 2018 Variable	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	100	\$ -	\$ -	\$ 0.0003	\$ 0.03	\$ 0.03	
Sub-Total A (excluding pass through)				\$ 22.94		\$ 23.76	\$ 0.82	3.57%
Deferral/Variance Account	per kWh	100	-\$ 0.0026	-\$ 0.26	-\$ 0.0010	-\$ 0.10	\$ 0.17	-63.46%
Disposition Rate Rider								
Deferral/Variance Account	per kWh	100	\$ -		\$ -	\$ -	\$ -	
Disposition Rate Rider								
1575	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	100	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	\$ -	0.00%
Line Losses on Cost of Power		3.79	\$ 0.0822	\$ 0.31	\$ 0.0822	\$ 0.31	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 23.79		\$ 24.77	\$ 0.98	4.14%
RTSR - Network	per kWh	103.79	\$ 0.0074	\$ 0.77	\$ 0.0075	\$ 0.78	\$ 0.01	1.35%
RTSR - Line and Transformation Connection	per kWh	103.79	\$ 0.0059	\$ 0.61	\$ 0.0060	\$ 0.62	\$ 0.01	1.69%
Sub-Total C - Delivery (including Sub-Total B)				\$ 25.17		\$ 26.17	\$ 1.01	4.00%
Wholesale Market Service Charge (WMSC)	per kWh	104	\$ 0.0036	\$ 0.37	\$ 0.0036	\$ 0.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	104	\$ 0.0003	\$ 0.03	\$ 0.0003	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	65	\$ 0.0650	\$ 4.23	\$ 0.0650	\$ 4.23	\$ -	0.00%
TOU - Mid Peak	per kWh	17	\$ 0.0950	\$ 1.62	\$ 0.0950	\$ 1.62	\$ -	0.00%
TOU - On Peak	per kWh	18	\$ 0.1320	\$ 2.38	\$ 0.1320	\$ 2.38	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	100	\$ 0.0770	\$ 7.70	\$ 0.0770	\$ 7.70	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 34.04		\$ 35.04	\$ 1.01	2.95%
HST			13%	\$ 4.43		\$ 4.56	\$ 0.13	2.95%
Total Bill (including HST)				\$ 38.46		\$ 39.60	\$ 1.14	2.95%
Ontario Rebate for Electricity Consumers ("OREC")				-\$ 2.72		-\$ 2.80	-\$ 0.08	2.95%
Total Bill on TOU (including OREC)				\$ 35.74		\$ 36.80	\$ 1.06	2.95%
Total Bill on RPP (before Taxes)				\$ 33.52		\$ 34.53	\$ 1.01	3.00%
HST			13%	\$ 4.36		\$ 4.49	\$ 0.13	3.00%
Total Bill (including HST)				\$ 37.88		\$ 39.02	\$ 1.14	3.00%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 2.76	-\$ 2.76	
Total Bill on RPP (including OREC)				\$ 37.88		\$ 36.25	-\$ 1.63	-4.29%

Loss Factor (%) **3.79%** **3.79%**

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 200 kWh

		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit		Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	-\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	200	\$ 0.0081	\$ 1.62	\$ 0.0040	\$ 0.80	-\$ 0.82	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 0.16	-\$ 0.16	-\$ 0.16	
ESM 2018 Variable	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	200	\$ -	\$ -	\$ 0.0003	\$ 0.06	\$ 0.06	
Sub-Total A (excluding pass through)				\$ 23.75		\$ 24.19	\$ 0.44	1.85%
Deferral/Variance Account	per kWh	200	-\$ 0.0026	-\$ 0.52	-\$ 0.0010	-\$ 0.19	\$ 0.33	-63.46%
Disposition Rate Rider								
Deferral/Variance Account	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider								
1575	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	200	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	\$ -	0.00%
Line Losses on Cost of Power		7.58	\$ 0.0822	\$ 0.62	\$ 0.0822	\$ 0.62	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.65		\$ 25.42	\$ 0.77	3.12%
RTSR - Network	per kWh	208	\$ 0.0074	\$ 1.54	\$ 0.0075	\$ 1.56	\$ 0.02	1.35%
RTSR - Line and Transformation Connection	per kWh	208	\$ 0.0059	\$ 1.22	\$ 0.0060	\$ 1.25	\$ 0.02	1.69%
Sub-Total C - Delivery (including Sub-Total B)				\$ 27.42		\$ 28.23	\$ 0.81	2.96%
Wholesale Market Service Charge (WMSC)	per kWh	208	\$ 0.0036	\$ 0.75	\$ 0.0036	\$ 0.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	208	\$ 0.0003	\$ 0.06	\$ 0.0003	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	130	\$ 0.0650	\$ 8.45	\$ 0.0650	\$ 8.45	\$ -	0.00%
TOU - Mid Peak	per kWh	34	\$ 0.0950	\$ 3.23	\$ 0.0950	\$ 3.23	\$ -	0.00%
TOU - On Peak	per kWh	36	\$ 0.1320	\$ 4.75	\$ 0.1320	\$ 4.75	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	200	\$ 0.0770	\$ 15.40	\$ 0.0770	\$ 15.40	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 44.91		\$ 45.72	\$ 0.81	1.81%
HST			13%	\$ 5.84		\$ 5.94	\$ 0.11	1.81%
Total Bill (including HST)				\$ 50.75		\$ 51.66	\$ 0.92	1.81%
Ontario Rebate for Electricity Consumers ("OREC")				-\$ 3.59		-\$ 3.66	-\$ 0.06	1.81%
Total Bill on TOU (including OREC)				\$ 47.15		\$ 48.00	\$ 0.85	1.81%
Total Bill on RPP (before Taxes)				\$ 43.88		\$ 44.69	\$ 0.81	1.85%
HST			13%	\$ 5.70		\$ 5.81	\$ 0.11	1.85%
Total Bill (including HST)				\$ 49.58		\$ 50.50	\$ 0.92	1.85%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 3.57	-\$ 3.57	
Total Bill on RPP (including OREC)				\$ 49.58		\$ 46.92	-\$ 2.66	-5.36%

Loss Factor (%)

3.79%

3.79%

Customer Class: Residential

1

TOU / non-TOU: TOU

Consumption

220 kWh

		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit		Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	-\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	220	\$ 0.0081	\$ 1.78	\$ 0.0040	\$ 0.88	-\$ 0.90	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 0.16	-\$ 0.16	-\$ 0.16	
ESM 2018 Variable	per kWh	220	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	220	\$ -	\$ -	\$ 0.0003	\$ 0.07	\$ 0.07	
Sub-Total A (excluding pass through)				\$ 23.91		\$ 24.28	\$ 0.36	1.52%
Deferral/Variance Account	per kWh	220	-\$ 0.0026	-\$ 0.57	-\$ 0.0010	-\$ 0.21	\$ 0.36	-63.46%
Disposition Rate Rider	per kWh	220	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kWh	220	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	220	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	220	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	220	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	\$ -	0.00%
Line Losses on Cost of Power		8.34	\$ 0.0822	\$ 0.69	\$ 0.0822	\$ 0.69	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.83		\$ 25.56	\$ 0.73	2.93%
RTSR - Network	per kWh	228	\$ 0.0074	\$ 1.69	\$ 0.0075	\$ 1.71	\$ 0.02	1.35%
RTSR - Line and Transformation Connection	per kWh	228	\$ 0.0059	\$ 1.35	\$ 0.0060	\$ 1.37	\$ 0.02	1.69%
Sub-Total C - Delivery (including Sub-Total B)				\$ 27.87		\$ 28.64	\$ 0.77	2.77%
Wholesale Market Service Charge (WMSC)	per kWh	228	\$ 0.0036	\$ 0.82	\$ 0.0036	\$ 0.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	228	\$ 0.0003	\$ 0.07	\$ 0.0003	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	220	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	143	\$ 0.0650	\$ 9.30	\$ 0.0650	\$ 9.30	\$ -	0.00%
TOU - Mid Peak	per kWh	37	\$ 0.0950	\$ 3.55	\$ 0.0950	\$ 3.55	\$ -	0.00%
TOU - On Peak	per kWh	40	\$ 0.1320	\$ 5.23	\$ 0.1320	\$ 5.23	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	220	\$ 0.0770	\$ 16.94	\$ 0.0770	\$ 16.94	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 47.08		\$ 47.85	\$ 0.77	1.64%
HST			13%	\$ 6.12		\$ 6.22	\$ 0.10	1.64%
Total Bill (including HST)				\$ 53.20		\$ 54.07	\$ 0.87	1.64%
Ontario Rebate for Electricity Consumers ("OREC")				-\$ 3.77		-\$ 3.83	-\$ 0.06	1.64%
Total Bill on TOU (including OREC)				\$ 49.43		\$ 50.25	\$ 0.81	1.64%
Total Bill on RPP (before Taxes)				\$ 45.95		\$ 46.72	\$ 0.77	1.68%
HST			13%	\$ 5.97		\$ 6.07	\$ 0.10	1.68%
Total Bill (including HST)				\$ 51.92		\$ 52.79	\$ 0.87	1.68%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 3.74	-\$ 3.74	
Total Bill on RPP (including OREC)				\$ 51.92		\$ 49.05	-\$ 2.86	-5.52%

Loss Factor (%)

3.79%

3.79%

Customer Class: **Residential** **1**

TOU / non-TOU: **TOU**

Consumption **500 kWh**

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0081	\$ 4.05	\$ 0.0040	\$ 2.00	\$ 2.05	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.16	\$ 0.16	\$ 0.16	
ESM 2018 Variable	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	500	\$ -	\$ -	\$ 0.0003	\$ 0.15	\$ 0.15	
<b>Sub-Total A (excluding pass through)</b>				\$ 26.18		\$ 25.48	\$ 0.70	-2.67%
Deferral/Variance Account	per kWh	500	\$ 0.0026	\$ 1.30	\$ 0.0010	\$ 0.48	\$ 0.83	-63.46%
Disposition Rate Rider	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	500	\$ 0.00006	\$ 0.03	\$ 0.00006	\$ 0.03	\$ -	0.00%
Line Losses on Cost of Power		18.95	\$ 0.0822	\$ 1.56	\$ 0.0822	\$ 1.56	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 27.26		\$ 27.38	\$ 0.12	0.46%
RTSR - Network	per kWh	519	\$ 0.0074	\$ 3.84	\$ 0.0075	\$ 3.89	\$ 0.05	1.35%
RTSR - Line and Transformation Connection	per kWh	519	\$ 0.0059	\$ 3.06	\$ 0.0060	\$ 3.11	\$ 0.05	1.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 34.16		\$ 34.39	\$ 0.23	0.67%
Wholesale Market Service Charge (WMSC)	per kWh	519	\$ 0.0036	\$ 1.87	\$ 0.0036	\$ 1.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	519	\$ 0.0003	\$ 0.16	\$ 0.0003	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	325	\$ 0.0650	\$ 21.13	\$ 0.0650	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	per kWh	85	\$ 0.0950	\$ 8.08	\$ 0.0950	\$ 8.08	\$ -	0.00%
TOU - On Peak	per kWh	90	\$ 0.1320	\$ 11.88	\$ 0.1320	\$ 11.88	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	500	\$ 0.0770	\$ 38.50	\$ 0.0770	\$ 38.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a
<b>Total Bill on TOU (before Taxes)</b>				\$ 77.51		\$ 77.74	\$ 0.23	0.30%
HST			13%	\$ 10.08	13%	\$ 10.11	\$ 0.03	0.30%
<b>Total Bill (including HST)</b>				\$ 87.59		\$ 87.85	\$ 0.26	0.30%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ 6.20		\$ 6.22	\$ 0.02	0.30%
<b>Total Bill on TOU (including OREC)</b>				\$ 81.39		\$ 81.63	\$ 0.24	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 74.93		\$ 75.16	\$ 0.23	0.31%
HST			13%	\$ 9.74	13%	\$ 9.77	\$ 0.03	0.31%
<b>Total Bill (including HST)</b>				\$ 84.67		\$ 84.93	\$ 0.26	0.31%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		\$ 6.01	\$ 6.01	
<b>Total Bill on RPP (including OREC)</b>				\$ 84.67		\$ 78.92	\$ 5.75	-6.80%

Loss Factor (%) **3.79%** **3.79%**

Customer Class: **Residential** **1**

TOU / non-TOU: **TOU**

Consumption **750** kWh

		2017 Approved Rates			2018 Proposed Rates		2018 vs 2017	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	-\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	750	\$ 0.0081	\$ 6.08	\$ 0.0040	\$ 3.00	-\$ 3.08	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 0.16	-\$ 0.16	-\$ 0.16	
ESM 2018 Variable	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	750	\$ -	\$ -	\$ 0.0003	\$ 0.23	\$ 0.23	
Sub-Total A (excluding pass through)				\$ 28.21		\$ 26.56	-\$ 1.65	-5.85%
Deferral/Variance Account Disposition Rate Rider	per kWh	750	-\$ 0.0026	-\$ 1.95	-\$ 0.00095	-\$ 0.71	\$ 1.24	-63.46%
Deferral/Variance Account Disposition Rate Rider	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	750	\$ 0.00006	\$ 0.05	\$ 0.00006	\$ 0.05	\$ -	0.00%
Line Losses on Cost of Power		28.43	\$ 0.0822	\$ 2.34	\$ 0.0822	\$ 2.34	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 29.43		\$ 29.01	-\$ 0.41	-1.40%
RTSR - Network	per kWh	778	\$ 0.0074	\$ 5.76	\$ 0.0075	\$ 5.84	\$ 0.08	1.35%
RTSR - Line and Transformation Connection	per kWh	778	\$ 0.0059	\$ 4.59	\$ 0.0060	\$ 4.67	\$ 0.08	1.69%
Sub-Total C - Delivery (including Sub-Total B)				\$ 39.78		\$ 39.52	-\$ 0.26	-0.65%
Wholesale Market Service Charge (WMSC)	per kWh	778	\$ 0.0036	\$ 2.80	\$ 0.0036	\$ 2.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	778	\$ 0.0003	\$ 0.23	\$ 0.0003	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	488	\$ 0.0650	\$ 31.69	\$ 0.0650	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	per kWh	128	\$ 0.0950	\$ 12.11	\$ 0.0950	\$ 12.11	\$ -	0.00%
TOU - On Peak	per kWh	135	\$ 0.1320	\$ 17.82	\$ 0.1320	\$ 17.82	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0770	\$ 46.20	\$ 0.0770	\$ 46.20	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	150	\$ 0.0900	\$ 13.50	\$ 0.0900	\$ 13.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 104.68		\$ 104.43	-\$ 0.26	-0.25%
HST			13%	\$ 13.61		\$ 13.58	-\$ 0.03	-0.25%
Total Bill (including HST)				\$ 118.29		\$ 118.00	-\$ 0.29	-0.25%
Ontario Rebate for Electricity Consumers ("OREC")				-\$ 8.37		-\$ 8.35	\$ 0.02	-0.25%
Total Bill on TOU (including OREC)				\$ 109.92		\$ 109.65	-\$ 0.27	-0.25%
Total Bill on RPP (before Taxes)				\$ 102.76		\$ 102.51	-\$ 0.26	-0.25%
HST			13%	\$ 13.36		\$ 13.33	-\$ 0.03	-0.25%
Total Bill (including HST)				\$ 116.12		\$ 115.83	-\$ 0.29	-0.25%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 8.20	-\$ 8.20	
Total Bill on RPP (including OREC)				\$ 116.12		\$ 107.63	-\$ 8.49	-7.31%

Loss Factor (%) **3.79%** **3.79%**

Customer Class: Residential

1

TOU / non-TOU: TOU

Consumption 1,000 kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0081	\$ 8.10	\$ 0.0040	\$ 4.00	\$ 4.10	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.16	\$ 0.16	\$ 0.16	
ESM 2018 Variable	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	1000	\$ -	\$ -	\$ 0.0003	\$ 0.30	\$ 0.30	
<b>Sub-Total A (excluding pass through)</b>				\$ 30.23		\$ 27.63	<b>-\$ 2.60</b>	<b>-8.60%</b>
Deferral/Variance Account	per kWh	1000	\$ 0.0026	\$ 2.60	\$ 0.0010	\$ 0.95	\$ 1.65	-63.46%
Disposition Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1000	\$ 0.00006	\$ 0.06	\$ 0.00006	\$ 0.06	\$ -	0.00%
Line Losses on Cost of Power		37.90	\$ 0.0822	\$ 3.11	\$ 0.0822	\$ 3.11	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 31.59		\$ 30.64	<b>-\$ 0.95</b>	<b>-3.01%</b>
RTSR - Network	per kWh	1038	\$ 0.0074	\$ 7.68	\$ 0.0075	\$ 7.78	\$ 0.10	1.35%
RTSR - Line and Transformation Connection	per kWh	1038	\$ 0.0059	\$ 6.12	\$ 0.0060	\$ 6.23	\$ 0.10	1.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 45.40		\$ 44.66	<b>-\$ 0.74</b>	<b>-1.64%</b>
Wholesale Market Service Charge (WMS)	per kWh	1038	\$ 0.0036	\$ 3.74	\$ 0.0036	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1038	\$ 0.0003	\$ 0.31	\$ 0.0003	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	650	\$ 0.0650	\$ 42.25	\$ 0.0650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	per kWh	170	\$ 0.0950	\$ 16.15	\$ 0.0950	\$ 16.15	\$ -	0.00%
TOU - On Peak	per kWh	180	\$ 0.1320	\$ 23.76	\$ 0.1320	\$ 23.76	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0770	\$ 46.20	\$ 0.0770	\$ 46.20	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	400	\$ 0.0900	\$ 36.00	\$ 0.0900	\$ 36.00	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 131.86		\$ 131.11	<b>-\$ 0.74</b>	<b>-0.56%</b>
HST			13%	\$ 17.14	13%	\$ 17.04	\$ 0.10	-0.56%
<b>Total Bill (including HST)</b>				\$ 149.00		\$ 148.16	<b>-\$ 0.84</b>	<b>-0.56%</b>
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				<b>-\$ 10.55</b>		<b>-\$ 10.49</b>	<b>\$ 0.06</b>	<b>-0.56%</b>
<b>Total Bill on TOU (including OREC)</b>				<b>\$ 138.45</b>		<b>\$ 137.67</b>	<b>-\$ 0.78</b>	<b>-0.56%</b>
<b>Total Bill on RPP (before Taxes)</b>				\$ 131.90		\$ 131.15	<b>-\$ 0.74</b>	<b>-0.56%</b>
HST			13%	\$ 17.15	13%	\$ 17.05	\$ 0.10	-0.56%
<b>Total Bill (including HST)</b>				\$ 149.04		\$ 148.20	<b>-\$ 0.84</b>	<b>-0.56%</b>
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				<b>\$ -</b>		<b>-\$ 10.49</b>	<b>-\$ 10.49</b>	
<b>Total Bill on RPP (including OREC)</b>				<b>\$ 149.04</b>		<b>\$ 137.71</b>	<b>-\$ 11.33</b>	<b>-7.60%</b>

Loss Factor (%)

3.79%

3.79%

Customer Class: Residential

1

TOU / non-TOU: TOU

Consumption 1,500 kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1500	\$ 0.0081	\$ 12.15	\$ 0.0040	\$ 6.00	\$ 6.15	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.16	\$ 0.16	\$ 0.16	
ESM 2018 Variable	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	1500	\$ -	\$ -	\$ 0.0003	\$ 0.45	\$ 0.45	
<b>Sub-Total A (excluding pass through)</b>				\$ 34.28		\$ 29.78	\$ 4.50	-13.13%
Deferral/Variance Account	per kWh	1500	\$ 0.0026	\$ 3.90	\$ 0.0010	\$ 1.43	\$ 2.48	-63.46%
Disposition Rate Rider	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1500	\$ 0.00006	\$ 0.09	\$ 0.00006	\$ 0.09	\$ -	0.00%
Line Losses on Cost of Power		56.85	\$ 0.0822	\$ 4.67	\$ 0.0822	\$ 4.67	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 35.93		\$ 33.91	\$ 2.03	-5.64%
RTSR - Network	per kWh	1557	\$ 0.0074	\$ 11.52	\$ 0.0075	\$ 11.68	\$ 0.16	1.35%
RTSR - Line and Transformation Connection	per kWh	1557	\$ 0.0059	\$ 9.19	\$ 0.0060	\$ 9.34	\$ 0.16	1.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 56.64		\$ 54.92	\$ 1.71	-3.03%
Wholesale Market Service Charge (WMSC)	per kWh	1557	\$ 0.0036	\$ 5.60	\$ 0.0036	\$ 5.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1557	\$ 0.0003	\$ 0.47	\$ 0.0003	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	975	\$ 0.0650	\$ 63.38	\$ 0.0650	\$ 63.38	\$ -	0.00%
TOU - Mid Peak	per kWh	255	\$ 0.0950	\$ 24.23	\$ 0.0950	\$ 24.23	\$ -	0.00%
TOU - On Peak	per kWh	270	\$ 0.1320	\$ 35.64	\$ 0.1320	\$ 35.64	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0770	\$ 46.20	\$ 0.0770	\$ 46.20	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	900	\$ 0.0900	\$ 81.00	\$ 0.0900	\$ 81.00	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 186.20		\$ 184.48	\$ 1.71	-0.92%
HST			13%	\$ 24.21	13%	\$ 23.98	\$ 0.22	-0.92%
<b>Total Bill (including HST)</b>				\$ 210.40		\$ 208.47	\$ 1.94	-0.92%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ 14.90		\$ 14.76	\$ 0.14	-0.92%
<b>Total Bill on TOU (including OREC)</b>				\$ 195.51		\$ 193.71	\$ 1.80	-0.92%
<b>Total Bill on RPP (before Taxes)</b>				\$ 190.16		\$ 188.44	\$ 1.71	-0.90%
HST			13%	\$ 24.72	13%	\$ 24.50	\$ 0.22	-0.90%
<b>Total Bill (including HST)</b>				\$ 214.88		\$ 212.94	\$ 1.94	-0.90%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		\$ 15.08	\$ 15.08	
<b>Total Bill on RPP (including OREC)</b>				\$ 214.88		\$ 197.87	\$ 17.01	-7.92%

Loss Factor (%)

3.79%

3.79%



Customer Class: Residential

1

TOU / non-TOU: TOU

Consumption

2,000 kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 21.34	\$ 21.34	\$ 23.49	\$ 23.49	\$ 2.15	10.07%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ -	\$ -	\$ 0.79	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0081	\$ 16.20	\$ 0.0040	\$ 8.00	\$ 8.20	-50.62%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.16	\$ 0.16	\$ 0.16	
ESM 2018 Variable	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	2000	\$ -	\$ -	\$ 0.0003	\$ 0.60	\$ 0.60	
<b>Sub-Total A (excluding pass through)</b>				\$ 38.33		\$ 31.93	<b>-\$ 6.40</b>	<b>-16.70%</b>
Deferral/Variance Account	per kWh	2000	\$ 0.0026	\$ 5.20	\$ 0.0010	\$ 1.90	\$ 3.30	-63.46%
Disposition Rate Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	\$ -	0.00%
Line Losses on Cost of Power		75.80	\$ 0.0822	\$ 6.23	\$ 0.0822	\$ 6.23	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				<b>\$ 40.27</b>		<b>\$ 37.17</b>	<b>-\$ 3.10</b>	<b>-7.70%</b>
RTSR - Network	per kWh	2076	\$ 0.0074	\$ 15.36	\$ 0.0075	\$ 15.57	\$ 0.21	1.35%
RTSR - Line and Transformation Connection	per kWh	2076	\$ 0.0059	\$ 12.25	\$ 0.0060	\$ 12.45	\$ 0.21	1.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				<b>\$ 67.88</b>		<b>\$ 65.19</b>	<b>-\$ 2.68</b>	<b>-3.96%</b>
Wholesale Market Service Charge (WMSC)	per kWh	2076	\$ 0.0036	\$ 7.47	\$ 0.0036	\$ 7.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2076	\$ 0.0003	\$ 0.62	\$ 0.0003	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	1300	\$ 0.0650	\$ 84.50	\$ 0.0650	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	per kWh	340	\$ 0.0950	\$ 32.30	\$ 0.0950	\$ 32.30	\$ -	0.00%
TOU - On Peak	per kWh	360	\$ 0.1320	\$ 47.52	\$ 0.1320	\$ 47.52	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0770	\$ 46.20	\$ 0.0770	\$ 46.20	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1400	\$ 0.0900	\$ 126.00	\$ 0.0900	\$ 126.00	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				<b>\$ 240.54</b>		<b>\$ 237.86</b>	<b>-\$ 2.68</b>	<b>-1.12%</b>
HST			13%	\$ 31.27	13%	\$ 30.92	\$ 0.35	-1.12%
<b>Total Bill (including HST)</b>				<b>\$ 271.81</b>		<b>\$ 268.78</b>	<b>-\$ 3.03</b>	<b>-1.12%</b>
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				<b>-\$ 19.24</b>		<b>-\$ 19.03</b>	<b>\$ 0.21</b>	<b>-1.12%</b>
<b>Total Bill on TOU (including OREC)</b>				<b>\$ 252.57</b>		<b>\$ 249.75</b>	<b>-\$ 2.82</b>	<b>-1.12%</b>
<b>Total Bill on RPP (before Taxes)</b>				<b>\$ 248.42</b>		<b>\$ 245.74</b>	<b>-\$ 2.68</b>	<b>-1.08%</b>
HST			13%	\$ 32.29	13%	\$ 31.95	\$ 0.35	-1.08%
<b>Total Bill (including HST)</b>				<b>\$ 280.72</b>		<b>\$ 277.68</b>	<b>-\$ 3.03</b>	<b>-1.08%</b>
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				<b>\$ -</b>		<b>-\$ 19.66</b>	<b>-\$ 19.66</b>	
<b>Total Bill on RPP (including OREC)</b>				<b>\$ 280.72</b>		<b>\$ 258.02</b>	<b>-\$ 22.69</b>	<b>-8.08%</b>

Loss Factor (%)

3.79%

3.79%

Customer Class: **General Service Less Than 50 kW****1**TOU / non-TOU: **TOU**Consumption **1,000 kWh**

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 41.42	\$ 41.42	\$ 40.88	\$ 40.88	-\$ 0.54	-1.30%
Stranded Meter Rate Adder	Monthly	1	\$ 2.41	\$ 2.41	\$ -	\$ -	-\$ 2.41	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0107	\$ 10.70	\$ 0.0106	\$ 10.60	-\$ 0.10	-0.93%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.25	\$ 0.25	\$ 0.25	
ESM 2018 Variable	per kWh	1000	\$ -	\$ -	\$ 0.0001	\$ 0.10	\$ 0.10	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	1000	\$ -	\$ -	\$ 0.0006	\$ 0.60	\$ 0.60	
<b>Sub-Total A (excluding pass through)</b>				\$ 54.53		\$ 51.73	-\$ 2.80	-5.13%
Deferral/Variance Account	per kWh	1000	\$ 0.0025	\$ 2.50	\$ 0.0010	\$ 0.95	\$ 1.55	-62.00%
Disposition Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1000	\$ 0.00006	\$ 0.06	\$ 0.00006	\$ 0.06	\$ -	0.00%
Line Losses on Cost of Power		37.90	\$ 0.0822	\$ 3.11	\$ 0.0822	\$ 3.11	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 55.99		\$ 54.74	-\$ 1.25	-2.23%
RTSR - Network	per kWh	1038	\$ 0.0065	\$ 6.75	\$ 0.0066	\$ 6.85	\$ 0.10	1.54%
RTSR - Line and Transformation Connection	per kWh	1038	\$ 0.0053	\$ 5.50	\$ 0.0054	\$ 5.60	\$ 0.10	1.89%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 68.24		\$ 67.20	-\$ 1.04	-1.53%
Wholesale Market Service Charge (WMSC)	per kWh	1038	\$ 0.0036	\$ 3.74	\$ 0.0036	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1038	\$ 0.0003	\$ 0.31	\$ 0.0003	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1000	\$ 0.0070	\$ 7.00	\$ 0.0070	\$ 7.00	\$ -	0.00%
TOU - Off Peak	per kWh	650	\$ 0.0650	\$ 42.25	\$ 0.0650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	per kWh	170	\$ 0.0950	\$ 16.15	\$ 0.0950	\$ 16.15	\$ -	0.00%
TOU - On Peak	per kWh	180	\$ 0.1320	\$ 23.76	\$ 0.1320	\$ 23.76	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	250	\$ 0.0900	\$ 22.50	\$ 0.0900	\$ 22.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 161.70		\$ 160.66	-\$ 1.04	-0.64%
HST			13%	\$ 21.02	13%	\$ 20.89	-\$ 0.14	-0.64%
<b>Total Bill (including HST)</b>				\$ 182.72		\$ 181.54	-\$ 1.18	-0.64%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				-\$ 12.94		-\$ 12.85	\$ 0.08	-0.64%
<b>Total Bill on TOU (including OREC)</b>				\$ 169.78		\$ 168.69	-\$ 1.09	-0.64%
<b>Total Bill on RPP (before Taxes)</b>				\$ 159.79		\$ 158.75	-\$ 1.04	-0.65%
HST			13%	\$ 20.77	13%	\$ 20.64	-\$ 0.14	-0.65%
<b>Total Bill (including HST)</b>				\$ 180.56		\$ 179.38	-\$ 1.18	-0.65%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		-\$ 12.70	-\$ 12.70	
<b>Total Bill on RPP (including OREC)</b>				\$ 180.56		\$ 166.68	-\$ 13.88	-7.69%

Loss Factor (%)

3.79%

3.79%

Customer Class: **General Service Less Than 50 kW****1**TOU / non-TOU: **TOU**Consumption **2,000** kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 41.42	\$ 41.42	\$ 40.88	\$ 40.88	-\$ 0.54	-1.30%
Stranded Meter Rate Adder	Monthly	1	\$ 2.41	\$ 2.41	\$ -	\$ -	-\$ 2.41	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0107	\$ 21.40	\$ 0.0106	\$ 21.20	-\$ 0.20	-0.93%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 0.25	-\$ 0.25	-\$ 0.25	
ESM 2018 Variable	per kWh	2000	\$ -	\$ -	-\$ 0.00	-\$ 0.20	-\$ 0.20	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	2000	\$ -	\$ -	\$ 0.0006	\$ 1.20	\$ 1.20	
<b>Sub-Total A (excluding pass through)</b>				\$ 65.23		\$ 62.83	-\$ 2.40	-3.68%
Deferral/Variance Account	per kWh	2000	-\$ 0.0025	-\$ 5.00	-\$ 0.0010	-\$ 1.90	\$ 3.10	-62.00%
Deferral/Variance Account	per kWh	2000		\$ -		\$ -	\$ -	
Disposition Rate Rider	per kWh	2000		\$ -		\$ -	\$ -	
1575	per kWh	2000		\$ -		\$ -	\$ -	
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	\$ -	0.00%
Line Losses on Cost of Power		75.80	\$ 0.0822	\$ 6.23	\$ 0.0822	\$ 6.23	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 67.37		\$ 68.07	\$ 0.70	1.04%
RTSR - Network	per kWh	2076	\$ 0.0065	\$ 13.49	\$ 0.0066	\$ 13.70	\$ 0.21	1.54%
RTSR - Line and Transformation Connection	per kWh	2076	\$ 0.0053	\$ 11.00	\$ 0.0054	\$ 11.21	\$ 0.21	1.89%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 91.86		\$ 92.98	\$ 1.12	1.21%
Wholesale Market Service Charge (WMSC)	per kWh	2076	\$ 0.0036	\$ 7.47	\$ 0.0036	\$ 7.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2076	\$ 0.0003	\$ 0.62	\$ 0.0003	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2000	\$ 0.0070	\$ 14.00	\$ 0.0070	\$ 14.00	\$ -	0.00%
TOU - Off Peak	per kWh	1300	\$ 0.0650	\$ 84.50	\$ 0.0650	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	per kWh	340	\$ 0.0950	\$ 32.30	\$ 0.0950	\$ 32.30	\$ -	0.00%
TOU - On Peak	per kWh	360	\$ 0.1320	\$ 47.52	\$ 0.1320	\$ 47.52	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1250	\$ 0.0900	\$ 112.50	\$ 0.0900	\$ 112.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 278.53		\$ 279.64	\$ 1.12	0.40%
HST			13%	\$ 36.21	13%	\$ 36.35	\$ 0.14	0.40%
<b>Total Bill (including HST)</b>				\$ 314.74		\$ 316.00	\$ 1.26	0.40%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				-\$ 22.28		-\$ 22.37	-\$ 0.09	0.40%
<b>Total Bill on TOU (including OREC)</b>				\$ 292.45		\$ 293.63	\$ 1.17	0.40%
<b>Total Bill on RPP (before Taxes)</b>				\$ 284.46		\$ 285.57	\$ 1.12	0.39%
HST			13%	\$ 36.98	13%	\$ 37.12	\$ 0.14	0.39%
<b>Total Bill (including HST)</b>				\$ 321.44		\$ 322.70	\$ 1.26	0.39%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		-\$ 22.85	-\$ 22.85	
<b>Total Bill on RPP (including OREC)</b>				\$ 321.44		\$ 299.85	-\$ 21.59	-6.72%

Loss Factor (%)

3.79%

3.79%

Customer Class: **General Service Less Than 50 kW****1**TOU / non-TOU: **TOU**Consumption **5,000** kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 41.42	\$ 41.42	\$ 40.88	\$ 40.88	\$ 0.54	-1.30%
Stranded Meter Rate Adder	Monthly	1	\$ 2.41	\$ 2.41	\$ -	\$ -	\$ 2.41	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	5000	\$ 0.0107	\$ 53.50	\$ 0.0106	\$ 53.00	\$ 0.50	-0.93%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.25	\$ 0.25	\$ 0.25	
ESM 2018 Variable	per kWh	5000	\$ -	\$ -	\$ 0.0001	\$ 0.50	\$ 0.50	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	5000	\$ -	\$ -	\$ 0.0006	\$ 3.00	\$ 3.00	
<b>Sub-Total A (excluding pass through)</b>				\$ 97.33		\$ 96.13	\$ 1.20	-1.23%
Deferral/Variance Account	per kWh	5000	\$ 0.0025	\$ 12.50	\$ 0.0010	\$ 4.75	\$ 7.75	-62.00%
Disposition Rate Rider	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	5000	\$ 0.00006	\$ 0.30	\$ 0.00006	\$ 0.30	\$ -	0.00%
Line Losses on Cost of Power		189.50	\$ 0.0822	\$ 15.57	\$ 0.0822	\$ 15.57	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 101.49		\$ 108.04	\$ 6.55	6.45%
RTSR - Network	per kWh	5190	\$ 0.0065	\$ 33.73	\$ 0.0066	\$ 34.25	\$ 0.52	1.54%
RTSR - Line and Transformation Connection	per kWh	5190	\$ 0.0053	\$ 27.50	\$ 0.0054	\$ 28.02	\$ 0.52	1.89%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 162.73		\$ 170.31	\$ 7.59	4.66%
Wholesale Market Service Charge (WMSC)	per kWh	5190	\$ 0.0036	\$ 18.68	\$ 0.0036	\$ 18.68	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	5190	\$ 0.0003	\$ 1.56	\$ 0.0003	\$ 1.56	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	5000	\$ 0.0070	\$ 35.00	\$ 0.0070	\$ 35.00	\$ -	0.00%
TOU - Off Peak	per kWh	3250	\$ 0.0650	\$ 211.25	\$ 0.0650	\$ 211.25	\$ -	0.00%
TOU - Mid Peak	per kWh	850	\$ 0.0950	\$ 80.75	\$ 0.0950	\$ 80.75	\$ -	0.00%
TOU - On Peak	per kWh	900	\$ 0.1320	\$ 118.80	\$ 0.1320	\$ 118.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	4250	\$ 0.0900	\$ 382.50	\$ 0.0900	\$ 382.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 629.01		\$ 636.60	\$ 7.59	1.21%
HST			13%	\$ 81.77	13%	\$ 82.76	\$ 0.99	1.21%
<b>Total Bill (including HST)</b>				\$ 710.79		\$ 719.36	\$ 8.57	1.21%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -50.32		\$ -50.93	\$ -0.61	1.21%
<b>Total Bill on TOU (including OREC)</b>				\$ 660.47		\$ 668.43	\$ 7.97	1.21%
<b>Total Bill on RPP (before Taxes)</b>				\$ 658.46		\$ 666.05	\$ 7.59	1.15%
HST			13%	\$ 85.60	13%	\$ 86.59	\$ 0.99	1.15%
<b>Total Bill (including HST)</b>				\$ 744.06		\$ 752.64	\$ 8.57	1.15%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		\$ -53.28	\$ -53.28	
<b>Total Bill on RPP (including OREC)</b>				\$ 744.06		\$ 699.35	\$ -44.71	-6.01%

Loss Factor (%)

3.79%

3.79%

Customer Class: **General Service Less Than 50 kW****1**TOU / non-TOU: **TOU**Consumption **10,000** kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 41.42	\$ 41.42	\$ 40.88	\$ 40.88	\$ 0.54	-1.30%
Stranded Meter Rate Adder	Monthly	1	\$ 2.41	\$ 2.41	\$ -	\$ -	\$ 2.41	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	10000	\$ 0.0107	\$ 107.00	\$ 0.0106	\$ 106.00	\$ 1.00	-0.93%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.25	\$ 0.25	\$ 0.25	
ESM 2018 Variable	per kWh	10000	\$ -	\$ -	\$ 0.0001	\$ 1.00	\$ 1.00	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	10000	\$ -	\$ -	\$ 0.0006	\$ 6.00	\$ 6.00	
<b>Sub-Total A (excluding pass through)</b>				\$ 150.83		\$ 151.63	\$ 0.80	0.53%
Deferral/Variance Account	per kWh	10000	\$ 0.0025	\$ 25.00	\$ 0.0010	\$ 9.50	\$ 15.50	-62.00%
Deferral/Variance Account	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	10000	\$ 0.00006	\$ 0.60	\$ 0.00006	\$ 0.60	\$ -	0.00%
Line Losses on Cost of Power		379.00	\$ 0.0822	\$ 31.14	\$ 0.0822	\$ 31.14	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 158.36		\$ 174.66	\$ 16.30	10.29%
RTSR - Network	per kWh	10379	\$ 0.0065	\$ 67.46	\$ 0.0066	\$ 68.50	\$ 1.04	1.54%
RTSR - Line and Transformation Connection	per kWh	10379	\$ 0.0053	\$ 55.01	\$ 0.0054	\$ 56.05	\$ 1.04	1.89%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 280.83		\$ 299.21	\$ 18.38	6.54%
Wholesale Market Service Charge (WMSC)	per kWh	10379	\$ 0.0036	\$ 37.36	\$ 0.0036	\$ 37.36	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	10379	\$ 0.0003	\$ 3.11	\$ 0.0003	\$ 3.11	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	10000	\$ 0.0070	\$ 70.00	\$ 0.0070	\$ 70.00	\$ -	0.00%
TOU - Off Peak	per kWh	6500	\$ 0.0650	\$ 422.50	\$ 0.0650	\$ 422.50	\$ -	0.00%
TOU - Mid Peak	per kWh	1700	\$ 0.0950	\$ 161.50	\$ 0.0950	\$ 161.50	\$ -	0.00%
TOU - On Peak	per kWh	1800	\$ 0.1320	\$ 237.60	\$ 0.1320	\$ 237.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	9250	\$ 0.0900	\$ 832.50	\$ 0.0900	\$ 832.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 1,213.16		\$ 1,231.53	\$ 18.38	1.51%
HST			13%	\$ 157.71	13%	\$ 160.10	\$ 2.39	1.51%
<b>Total Bill (including HST)</b>				\$ 1,370.87		\$ 1,391.63	\$ 20.76	1.51%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ - 97.05		\$ - 98.52	\$ - 1.47	1.51%
<b>Total Bill on TOU (including OREC)</b>				\$ 1,273.82		\$ 1,293.11	\$ 19.29	1.51%
<b>Total Bill on RPP (before Taxes)</b>				\$ 1,281.81		\$ 1,300.18	\$ 18.38	1.43%
HST			13%	\$ 166.64	13%	\$ 169.02	\$ 2.39	1.43%
<b>Total Bill (including HST)</b>				\$ 1,448.44		\$ 1,469.21	\$ 20.76	1.43%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		\$ - 104.01	\$ - 104.01	
<b>Total Bill on RPP (including OREC)</b>				\$ 1,448.44		\$ 1,365.19	\$ - 83.25	-5.75%

Loss Factor (%)

3.79%

3.79%

Customer Class: **General Service Less Than 50 kW****1**TOU / non-TOU: **TOU**Consumption **15,000** kWh

Charge Unit		Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 41.42	\$ 41.42	\$ 40.88	\$ 40.88	\$ 0.54	-1.30%
Stranded Meter Rate Adder	Monthly	1	\$ 2.41	\$ 2.41	\$ -	\$ -	\$ 2.41	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	15000	\$ 0.0107	\$ 160.50	\$ 0.0106	\$ 159.00	\$ 1.50	-0.93%
Foregone Revenue Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.25	\$ 0.25	\$ 0.25	
ESM 2018 Variable	per kWh	15000	\$ -	\$ -	\$ 0.0001	\$ 1.50	\$ 1.50	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	15000	\$ -	\$ -	\$ 0.0006	\$ 9.00	\$ 9.00	
<b>Sub-Total A (excluding pass through)</b>				\$ 204.33		\$ 207.13	\$ 2.80	1.37%
Deferral/Variance Account	per kWh	15000	\$ 0.0025	\$ 37.50	\$ 0.0010	\$ 14.25	\$ 23.25	-62.00%
Disposition Rate Rider	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	15000	\$ 0.00006	\$ 0.90	\$ 0.00006	\$ 0.90	\$ -	0.00%
Line Losses on Cost of Power		568.50	\$ 0.0822	\$ 46.71	\$ 0.0822	\$ 46.71	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 215.23		\$ 241.28	\$ 26.05	12.10%
RTSR - Network	per kWh	15569	\$ 0.0065	\$ 101.20	\$ 0.0066	\$ 102.75	\$ 1.56	1.54%
RTSR - Line and Transformation Connection	per kWh	15569	\$ 0.0053	\$ 82.51	\$ 0.0054	\$ 84.07	\$ 1.56	1.89%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 398.94		\$ 428.10	\$ 29.16	7.31%
Wholesale Market Service Charge (WMSC)	per kWh	15569	\$ 0.0036	\$ 56.05	\$ 0.0036	\$ 56.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	15569	\$ 0.0003	\$ 4.67	\$ 0.0003	\$ 4.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	15000	\$ 0.0070	\$ 105.00	\$ 0.0070	\$ 105.00	\$ -	0.00%
TOU - Off Peak	per kWh	9750	\$ 0.0650	\$ 633.75	\$ 0.0650	\$ 633.75	\$ -	0.00%
TOU - Mid Peak	per kWh	2550	\$ 0.0950	\$ 242.25	\$ 0.0950	\$ 242.25	\$ -	0.00%
TOU - On Peak	per kWh	2700	\$ 0.1320	\$ 356.40	\$ 0.1320	\$ 356.40	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	14250	\$ 0.0900	\$ 1,282.50	\$ 0.0900	\$ 1,282.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$ 1,797.30		\$ 1,826.47	\$ 29.16	1.62%
HST			13%	\$ 233.65	13%	\$ 237.44	\$ 3.79	1.62%
<b>Total Bill (including HST)</b>				\$ 2,030.95		\$ 2,063.91	\$ 32.95	1.62%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -143.78		\$ -146.12	\$ -2.33	1.62%
<b>Total Bill on TOU (including OREC)</b>				\$ 1,887.17		\$ 1,917.79	\$ 30.62	1.62%
<b>Total Bill on RPP (before Taxes)</b>				\$ 1,905.15		\$ 1,934.32	\$ 29.16	1.53%
HST			13%	\$ 247.67	13%	\$ 251.46	\$ 3.79	1.53%
<b>Total Bill (including HST)</b>				\$ 2,152.82		\$ 2,185.78	\$ 32.95	1.53%
<b>Ontario Rebate for Electricity Consumers ("OREC")</b>				\$ -		\$ -154.75	\$ -154.75	
<b>Total Bill on RPP (including OREC)</b>				\$ 2,152.82		\$ 2,031.03	\$ -121.79	-5.66%

Loss Factor (%)

3.79%

3.79%

Customer Class: General Service 50 to 4,999 kW

1

TOU / non-TOU: non-TOU

Consumption		100 kW	44,000 kWh						
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017			
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	1	\$ 378.88	\$ 378.88	\$ 376.12	\$ 376.12	-\$ 2.76	-0.73%	
Stranded Meter Rate Adder	Monthly	1	\$ 3.46	\$ 3.46	\$ -	\$ -	-\$ 3.46	-100.00%	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	100	\$ 2.5526	\$ 255.26	\$ 2.5362	\$ 253.62	-\$ 1.64	-0.64%	
Foregone Revenue Rider	per kW	100	\$ 0.0018	\$ 0.18	\$ -	\$ -	-\$ 0.18	-100.00%	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 2.27	-\$ 2.27	-\$ 2.27		
ESM 2018 Variable	per kW	100	\$ -	\$ -	-\$ 0.0153	-\$ 1.53	-\$ 1.53		
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
LRAM 2018 Variable	per kW	100	\$ -	\$ -	\$ 0.0545	\$ 5.45	\$ 5.45		
<b>Sub-Total A (excluding pass through)</b>			\$ 637.78		\$ 631.39	-\$ 6.39	-1.00%		
Deferral/Variance Account	per kW	100	-\$ 0.0603	-\$ 6.03	\$ 0.1075	\$ 10.75	\$ 16.78	-278.28%	
Deferral/Variance Account	per kW	100	-\$ 0.8664	-\$ 86.64	-\$ 0.4691	-\$ 46.91	\$ 39.73	-45.86%	
Disposition Rate Rider									
Global Adjustment	per kWh	44,000	\$ 0.0016	\$ 70.40	-\$ 0.0018	-\$ 79.20	-\$ 149.60	-212.50%	
Low Voltage Service Charge	per kW	100	\$ 0.02169	\$ 2.17	\$ 0.02169	\$ 2.17	\$ -	0.00%	
Line Losses on Cost of Power		1,667.60	\$ 0.0898	\$ 149.71	\$ 0.0898	\$ 149.71	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 767.39		\$ 667.91	-\$ 99.48	-12.96%		
RTSR - Network	per kW	100	\$ 2.5721	\$ 257.21	\$ 2.6201	\$ 262.01	\$ 4.80	1.87%	
RTSR - Line and Transformation Connection	per kW	100	\$ 2.1213	\$ 212.13	\$ 2.1726	\$ 217.26	\$ 5.13	2.42%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,236.73		\$ 1,147.18	-\$ 89.55	-7.24%		
Wholesale Market Service Charge (WMSC)	per kWh	45,668	\$ 0.0036	\$ 164.40	\$ 0.0036	\$ 164.40	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	45,668	\$ 0.0003	\$ 13.70	\$ 0.0003	\$ 13.70	\$ -	0.00%	
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	44,000	\$ 0.0070	\$ 308.00	\$ 0.0070	\$ 308.00	\$ -	0.00%	
TOU - Off Peak	per kWh	28600	\$ 0.0650	\$ 1,859.00	\$ 0.0650	\$ 1,859.00	\$ -	0.00%	
TOU - Mid Peak	per kWh	7480	\$ 0.0950	\$ 710.60	\$ 0.0950	\$ 710.60	\$ -	0.00%	
TOU - On Peak	per kWh	7920	\$ 0.1320	\$ 1,045.44	\$ 0.1320	\$ 1,045.44	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	43250	\$ 0.0900	\$ 3,892.50	\$ 0.0900	\$ 3,892.50	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>			\$ 5,338.13		\$ 5,248.58	-\$ 89.55	-1.68%		
HST		13%	\$ 693.96		\$ 682.31	-\$ 11.64	-1.68%		
<b>Total Bill (including HST)</b>			\$ 6,032.08		\$ 5,930.89	-\$ 101.19	-1.68%		
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -			
<b>Total Bill on TOU (including OREC)</b>			\$ 6,032.08		\$ 5,930.89	-\$ 101.19	-1.68%		
<b>Total Bill on RPP (before Taxes)</b>			\$ 5,673.34		\$ 5,583.79	-\$ 89.55	-1.58%		
HST		13%	\$ 737.53		\$ 725.89	-\$ 11.64	-1.58%		
<b>Total Bill (including HST)</b>			\$ 6,410.87		\$ 6,309.68	-\$ 101.19	-1.58%		
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -			
<b>Total Bill on RPP (including OREC)</b>			\$ 6,410.87		\$ 6,309.68	-\$ 101.19	-1.58%		
<b>Loss Factor (%)</b>			3.79%		3.79%				

Customer Class: General Service 50 to 4,999 kW

1

TOU / non-TOU: non-TOU

Consumption		250 kW	110,000 kWh	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	1	\$ 378.88	\$ 378.88	\$ 376.12	\$ 376.12	-\$ 2.76	-0.73%	
Stranded Meter Rate Adder	Monthly	1	\$ 3.46	\$ 3.46	\$ -	\$ -	-\$ 3.46	-100.00%	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	250	\$ 2.5526	\$ 638.15	\$ 2.5362	\$ 634.05	-\$ 4.10	-0.64%	
Foregone Revenue Rider	per kW	250	\$ 0.0018	\$ 0.45	\$ -	\$ -	-\$ 0.45	-100.00%	
ESM 2018 Fixed	per kW	1	\$ -	\$ -	-\$ 2.27	-\$ 2.27	-\$ 2.27		
ESM 2018 Variable	per kW	250	\$ -	\$ -	-\$ 0.0153	\$ 3.83	-\$ 3.83		
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
LRAM 2018 Variable	per kW	250	\$ -	\$ -	\$ 0.0545	\$ 13.63	\$ 13.63		
<b>Sub-Total A (excluding pass through)</b>				\$ 1,020.94		\$ 1,017.70	-\$ 3.24	-0.32%	
Deferral/Variance Account	per kW	250	-\$ 0.0603	-\$ 15.08	\$ 0.1075	\$ 26.88	\$ 41.95	-278.28%	
Deferral/Variance Account	per kW	250	-\$ 0.8664	-\$ 216.60	-\$ 0.4691	-\$ 117.28	\$ 99.32	-45.86%	
Global Adjustment	per kWh	110,000	\$ 0.0016	\$ 176.00	-\$ 0.0018	-\$ 198.00	-\$ 374.00	-212.50%	
Low Voltage Service Charge	per kW	250	\$ 0.02169	\$ 5.42	\$ 0.02169	\$ 5.42	\$ -	0.00%	
Line Losses on Cost of Power		4,169.00	\$ 0.0898	\$ 374.84	\$ 0.0898	\$ 374.84	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 1,345.53		\$ 1,109.56	-\$ 235.97	-17.54%	
RTSR - Network	per kW	250	\$ 2.5721	\$ 643.03	\$ 2.6201	\$ 655.03	\$ 12.00	1.87%	
RTSR - Line and Transformation Connection	per kW	250	\$ 2.1213	\$ 530.33	\$ 2.1726	\$ 543.15	\$ 12.82	2.42%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 2,518.88		\$ 2,307.74	-\$ 211.14	-8.38%	
Wholesale Market Service Charge (WMSC)	per kWh	114,169	\$ 0.0036	\$ 411.01	\$ 0.0036	\$ 411.01	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	114,169	\$ 0.0003	\$ 34.25	\$ 0.0003	\$ 34.25	\$ -	0.00%	
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	110,000	\$ 0.0070	\$ 770.00	\$ 0.0070	\$ 770.00	\$ -	0.00%	
TOU - Off Peak	per kWh	71500	\$ 0.0650	\$ 4,647.50	\$ 0.0650	\$ 4,647.50	\$ -	0.00%	
TOU - Mid Peak	per kWh	18700	\$ 0.0950	\$ 1,776.50	\$ 0.0950	\$ 1,776.50	\$ -	0.00%	
TOU - On Peak	per kWh	19800	\$ 0.1320	\$ 2,613.60	\$ 0.1320	\$ 2,613.60	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	109250	\$ 0.0900	\$ 9,832.50	\$ 0.0900	\$ 9,832.50	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>				\$ 12,771.99		\$ 12,560.84	-\$ 211.14	-1.65%	
HST			13%	\$ 1,660.36		\$ 1,632.91	-\$ 27.45	-1.65%	
<b>Total Bill (including HST)</b>				\$ 14,432.35		\$ 14,193.75	-\$ 238.59	-1.65%	
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -		
<b>Total Bill on TOU (including OREC)</b>				\$ 14,432.35		\$ 14,193.75	-\$ 238.59	-1.65%	
<b>Total Bill on RPP (before Taxes)</b>				\$ 13,624.64		\$ 13,413.49	-\$ 211.14	-1.55%	
HST			13%	\$ 1,771.20		\$ 1,743.75	-\$ 27.45	-1.55%	
<b>Total Bill (including HST)</b>				\$ 15,395.84		\$ 15,157.25	-\$ 238.59	-1.55%	
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -		
<b>Total Bill on RPP (including OREC)</b>				\$ 15,395.84		\$ 15,157.25	-\$ 238.59	-1.55%	
<b>Loss Factor (%)</b>			3.79%		3.79%				



Customer Class: General Service 50 to 4,999 kW

1

TOU / non-TOU: non-TOU

Consumption		350 kW	154,000 kWh						
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017			
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	1	\$ 378.88	\$ 378.88	\$ 376.12	\$ 376.12	-\$ 2.76	-0.73%	
Stranded Meter Rate Adder	Monthly	1	\$ 3.46	\$ 3.46	\$ -	\$ -	-\$ 3.46	-100.00%	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	350	\$ 2.5526	\$ 893.41	\$ 2.5362	\$ 887.67	-\$ 5.74	-0.64%	
Foregone Revenue Rider	per kW	350	\$ 0.0018	\$ 0.63	\$ -	\$ -	-\$ 0.63	-100.00%	
ESM 2018 Fixed	per kW	1	\$ -	\$ -	-\$ 2.27	-\$ 2.27	-\$ 2.27		
ESM 2018 Variable	per kW	350	\$ -	\$ -	-\$ 0.0153	-\$ 5.36	-\$ 5.36		
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
LRAM 2018 Variable	per kW	350	\$ -	\$ -	\$ 0.0545	\$ 19.08	\$ 19.08		
<b>Sub-Total A (excluding pass through)</b>			\$ 1,276.38		\$ 1,275.24	-\$ 1.14	-0.09%		
Deferral/Variance Account	per kW	350	-\$ 0.0603	-\$ 21.11	\$ 0.1075	\$ 37.63	\$ 58.73	-278.28%	
Deferral/Variance Account	per kW	350	-\$ 0.8664	-\$ 303.24	-\$ 0.4691	-\$ 164.19	\$ 139.05	-45.86%	
Global Adjustment	per kWh	154,000	\$ 0.0016	\$ 246.40	-\$ 0.0018	-\$ 277.20	-\$ 523.60	-212.50%	
Low Voltage Service Charge	per kW	350	\$ 0.02169	\$ 7.59	\$ 0.02169	\$ 7.59	\$ -	0.00%	
Line Losses on Cost of Power		5,836.60	\$ 0.0898	\$ 524.92	\$ 0.0898	\$ 524.92	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1,730.95		\$ 1,403.99	-\$ 326.96	-18.89%		
RTSR - Network	per kW	350	\$ 2.5721	\$ 900.24	\$ 2.6201	\$ 917.04	\$ 16.80	1.87%	
RTSR - Line and Transformation Connection	per kW	350	\$ 2.1213	\$ 742.46	\$ 2.1726	\$ 760.41	\$ 17.96	2.42%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 3,373.64		\$ 3,081.44	-\$ 292.20	-8.66%		
Wholesale Market Service Charge (WMSC)	per kWh	159,837	\$ 0.0036	\$ 575.41	\$ 0.0036	\$ 575.41	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	159,837	\$ 0.0003	\$ 47.95	\$ 0.0003	\$ 47.95	\$ -	0.00%	
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	154,000	\$ 0.0070	\$ 1,078.00	\$ 0.0070	\$ 1,078.00	\$ -	0.00%	
TOU - Off Peak	per kWh	100100	\$ 0.0650	\$ 6,506.50	\$ 0.0650	\$ 6,506.50	\$ -	0.00%	
TOU - Mid Peak	per kWh	26180	\$ 0.0950	\$ 2,487.10	\$ 0.0950	\$ 2,487.10	\$ -	0.00%	
TOU - On Peak	per kWh	27720	\$ 0.1320	\$ 3,659.04	\$ 0.1320	\$ 3,659.04	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	153250	\$ 0.0900	\$ 13,792.50	\$ 0.0900	\$ 13,792.50	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>			\$ 17,727.89		\$ 17,435.69	-\$ 292.20	-1.65%		
HST		13%	\$ 2,304.63		\$ 2,266.64	-\$ 37.99	-1.65%		
<b>Total Bill (including HST)</b>			\$ 20,032.52		\$ 19,702.33	-\$ 330.19	-1.65%		
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -			
<b>Total Bill on TOU (including OREC)</b>			\$ 20,032.52		\$ 19,702.33	-\$ 330.19	-1.65%		
<b>Total Bill on RPP (before Taxes)</b>			\$ 18,925.50		\$ 18,633.30	-\$ 292.20	-1.54%		
HST		13%	\$ 2,460.32		\$ 2,422.33	-\$ 37.99	-1.54%		
<b>Total Bill (including HST)</b>			\$ 21,385.82		\$ 21,055.63	-\$ 330.19	-1.54%		
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -			
<b>Total Bill on RPP (including OREC)</b>			\$ 21,385.82		\$ 21,055.63	-\$ 330.19	-1.54%		
<b>Loss Factor (%)</b>			3.79%		3.79%				

Customer Class: General Service 50 to 4,999 kW

1

TOU / non-TOU: non-TOU

Consumption		2,000 kW	880,000 kWh						
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017			
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	1	\$ 378.88	\$ 378.88	\$ 376.12	\$ 376.12	-\$ 2.76	-0.73%	
Stranded Meter Rate Adder	Monthly	1	\$ 3.46	\$ 3.46	\$ -	\$ -	-\$ 3.46	-100.00%	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	2000	\$ 2.5526	\$ 5,105.20	\$ 2.5362	\$ 5,072.40	-\$ 32.80	-0.64%	
Foregone Revenue Rider	per kW	2000	\$ 0.0018	\$ 3.60	\$ -	\$ -	-\$ 3.60	-100.00%	
ESM 2018 Fixed	per kW	1	\$ -	\$ -	-\$ 2.27	-\$ 2.27	-\$ 2.27		
ESM 2018 Variable	per kW	2000	\$ -	\$ -	-\$ 0.0153	-\$ 30.60	-\$ 30.60		
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
LRAM 2018 Variable	per kW	2000	\$ -	\$ -	\$ 0.0545	\$ 109.00	\$ 109.00		
<b>Sub-Total A (excluding pass through)</b>			\$ 5,491.14		\$ 5,524.65	\$ 33.51	0.61%		
Deferral/Variance Account	per kW	2000	\$ 0.0603	\$ 120.60	\$ 0.1075	\$ 215.00	\$ 335.60	-278.28%	
Deferral/Variance Account	per kW	2000	\$ 0.8664	\$ 1,732.80	-\$ 0.4691	-\$ 938.22	\$ 794.58	-45.86%	
Global Adjustment	per kWh	880,000	\$ 0.0016	\$ 1,408.00	-\$ 0.0018	-\$ 1,584.00	-\$ 2,992.00	-212.50%	
Low Voltage Service Charge	per kW	2000	\$ 0.02169	\$ 43.38	\$ 0.02169	\$ 43.38	\$ -	0.00%	
Line Losses on Cost of Power		33,352.00	\$ 0.0898	\$ 3,001.31	\$ 0.0898	\$ 3,001.31	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 8,090.43		\$ 6,262.12	-\$ 1,828.31	-22.60%		
RTSR - Network	per kW	2000	\$ 2.5721	\$ 5,144.20	\$ 2.6201	\$ 5,240.20	\$ 96.00	1.87%	
RTSR - Line and Transformation Connection	per kW	2000	\$ 2.1213	\$ 4,242.60	\$ 2.1726	\$ 4,345.20	\$ 102.60	2.42%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 17,477.23		\$ 15,847.52	-\$ 1,629.71	-9.32%		
Wholesale Market Service Charge (WMSC)	per kWh	913,352	\$ 0.0036	\$ 3,288.07	\$ 0.0036	\$ 3,288.07	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	913,352	\$ 0.0003	\$ 274.01	\$ 0.0003	\$ 274.01	\$ -	0.00%	
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	880,000	\$ 0.0070	\$ 6,160.00	\$ 0.0070	\$ 6,160.00	\$ -	0.00%	
TOU - Off Peak	per kWh	572000	\$ 0.0650	\$ 37,180.00	\$ 0.0650	\$ 37,180.00	\$ -	0.00%	
TOU - Mid Peak	per kWh	149600	\$ 0.0950	\$ 14,212.00	\$ 0.0950	\$ 14,212.00	\$ -	0.00%	
TOU - On Peak	per kWh	158400	\$ 0.1320	\$ 20,908.80	\$ 0.1320	\$ 20,908.80	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	879250	\$ 0.0900	\$ 79,132.50	\$ 0.0900	\$ 79,132.50	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>			\$ 99,500.35		\$ 97,870.64	-\$ 1,629.71	-1.64%		
HST		13%	\$ 12,935.05		\$ 12,723.18	-\$ 211.86	-1.64%		
<b>Total Bill (including HST)</b>			\$ 112,435.40		\$ 110,593.83	-\$ 1,841.57	-1.64%		
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -			
<b>Total Bill on TOU (including OREC)</b>			\$ 112,435.40		\$ 110,593.83	-\$ 1,841.57	-1.64%		
<b>Total Bill on RPP (before Taxes)</b>			\$ 106,389.80		\$ 104,760.09	-\$ 1,629.71	-1.53%		
HST		13%	\$ 13,830.67		\$ 13,618.81	-\$ 211.86	-1.53%		
<b>Total Bill (including HST)</b>			\$ 120,220.48		\$ 118,378.91	-\$ 1,841.57	-1.53%		
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -			
<b>Total Bill on RPP (including OREC)</b>			\$ 120,220.48		\$ 118,378.91	-\$ 1,841.57	-1.53%		
<b>Loss Factor (%)</b>			3.79%		3.79%				

Customer Class: General Service 50 to 4,999 kW

1

TOU / non-TOU: non-TOU

Consumption		4,000 kW		1,760,000 kWh				
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 378.88	\$ 378.88	\$ 376.12	\$ 376.12	-\$ 2.76	-0.73%
Stranded Meter Rate Adder	Monthly	1	\$ 3.46	\$ 3.46	\$ -	\$ -	-\$ 3.46	-100.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	4000	\$ 2.5526	\$ 10,210.40	\$ 2.5362	\$ 10,144.80	-\$ 65.60	-0.64%
Foregone Revenue Rider	per kW	4000	\$ 0.0018	\$ 7.20	\$ -	\$ -	-\$ 7.20	-100.00%
ESM 2018 Fixed	per kW	1	\$ -	\$ -	-\$ 2.27	-\$ 2.27	-\$ 2.27	
ESM 2018 Variable	per kW	4000	\$ -	\$ -	-\$ 0.0153	-\$ 61.20	-\$ 61.20	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kW	4000	\$ -	\$ -	\$ 0.0545	\$ 218.00	\$ 218.00	
Sub-Total A (excluding pass through)				\$ 10,599.94		\$ 10,675.45	\$ 75.51	0.71%
Deferral/Variance Account	per kW	4000	-\$ 0.0603	-\$ 241.20	\$ 0.1075	\$ 430.00	\$ 671.20	-278.28%
Deferral/Variance Account	per kW	4000	-\$ 0.8664	-\$ 3,465.60	-\$ 0.4691	-\$ 1,876.44	\$ 1,589.16	-45.86%
Global Adjustment	per kWh	1,760,000	\$ 0.0016	\$ 2,816.00	-\$ 0.0018	-\$ 3,168.00	-\$ 5,984.00	-212.50%
Low Voltage Service Charge	per kW	4000	\$ 0.02169	\$ 86.76	\$ 0.02169	\$ 86.76	\$ -	0.00%
Line Losses on Cost of Power		66,704.00	\$ 0.0898	\$ 6,002.99	\$ 0.0898	\$ 6,002.99	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 15,798.89		\$ 12,150.76	-\$ 3,648.13	-23.09%
RTSR - Network	per kW	4000	\$ 2.5721	\$ 10,288.40	\$ 2.6201	\$ 10,480.40	\$ 192.00	1.87%
RTSR - Line and Transformation Connection	per kW	4000	\$ 2.1213	\$ 8,485.20	\$ 2.1726	\$ 8,690.40	\$ 205.20	2.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 34,572.49		\$ 31,321.56	-\$ 3,250.93	-9.40%
Wholesale Market Service Charge (WMSC)	per kWh	1,826,704	\$ 0.0036	\$ 6,576.13	\$ 0.0036	\$ 6,576.13	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1,826,704	\$ 0.0003	\$ 548.01	\$ 0.0003	\$ 548.01	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1,760,000	\$ 0.0070	\$ 12,320.00	\$ 0.0070	\$ 12,320.00	\$ -	0.00%
TOU - Off Peak	per kWh	1144000	\$ 0.0650	\$ 74,360.00	\$ 0.0650	\$ 74,360.00	\$ -	0.00%
TOU - Mid Peak	per kWh	299200	\$ 0.0950	\$ 28,424.00	\$ 0.0950	\$ 28,424.00	\$ -	0.00%
TOU - On Peak	per kWh	316800	\$ 0.1320	\$ 41,817.60	\$ 0.1320	\$ 41,817.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1759250	\$ 0.0900	\$ 158,332.50	\$ 0.0900	\$ 158,332.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$198,618.49		\$195,367.56	-\$ 3,250.93	-1.64%
HST		13%	\$ 25,820.40		13%	\$ 25,397.78	-\$ 422.62	-1.64%
Total Bill (including HST)				\$224,438.89		\$220,765.34	-\$ 3,673.55	-1.64%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$224,438.89		\$220,765.34	-\$ 3,673.55	-1.64%
Total Bill on RPP (before Taxes)				\$212,407.14		\$209,156.21	-\$ 3,250.93	-1.53%
HST		13%	\$ 27,612.93		13%	\$ 27,190.31	-\$ 422.62	-1.53%
Total Bill (including HST)				\$240,020.06		\$236,346.51	-\$ 3,673.55	-1.53%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$240,020.06		\$236,346.51	-\$ 3,673.55	-1.53%
Loss Factor (%)				3.79%		3.79%		

Customer Class: **Large Use (Class A)** **1**

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

Consumption		5,000 kW						
		2,555,000 kWh						
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,798.52	\$ 23,798.52	\$ 23,488.54	\$ 23,488.54	-\$ 309.98	-1.30%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	5000	\$ 1.4041	\$ 7,020.50	\$ 1.3858	\$ 6,929.00	-\$ 91.50	-1.30%
Foregone Revenue Rider	per kW	5000	\$ 0.0016	\$ 8.00	\$ -	\$ -	-\$ 8.00	-100.00%
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 142.57	-\$ 142.57	-\$ 142.57	
ESM 2018 Variable	per kW	5000	\$ -	\$ -	-\$ 0.0084	-\$ 42.00	-\$ 42.00	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kW	5000	\$ -	\$ -	\$ 0.2969	\$ 1,484.50	\$ 1,484.50	
Sub-Total A (excluding pass through)				\$ 30,827.02		\$ 31,717.47	\$ 890.45	2.89%
Deferral/Variance Account	per kW	5000	-\$ 0.0792	-\$ 396.00	\$ 0.1412	\$ 706.00	\$ 1,102.00	-278.28%
Global Adjustment Sub-Account 1575	per kWh	2,555,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	5000	-\$ 1.4433	-\$ 7,216.50	-\$ 0.6689	-\$ 3,344.50	\$ 3,872.00	-53.65%
Disposition Rate Rider	per kW	5000	\$ 0.02492	\$ 124.60	\$ 0.02492	\$ 124.60	\$ -	0.00%
Low Voltage Service Charge	per kW	15,330.00	\$ 0.0900	\$ 1,379.64	\$ 0.0900	\$ 1,379.64	\$ -	0.00%
Line Losses on Cost of Power								
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24,718.76		\$ 30,583.21	\$ 5,864.45	23.72%
RTSR - Network	per kW	5000	\$ 2.9382	\$ 14,691.00	\$ 2.9930	\$ 14,965.00	\$ 274.00	1.87%
RTSR - Line and Transformation Connection	per kW	5000	\$ 2.4376	\$ 12,188.00	\$ 2.4965	\$ 12,482.50	\$ 294.50	2.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 51,597.76		\$ 58,030.71	\$ 6,432.95	12.47%
Wholesale Market Service Charge (WMSC)	per kWh	2,570,330	\$ 0.0036	\$ 9,253.19	\$ 0.0036	\$ 9,253.19	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2,570,330	\$ 0.0003	\$ 771.10	\$ 0.0003	\$ 771.10	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2,555,000	\$ 0.0070	\$ 17,885.00	\$ 0.0070	\$ 17,885.00	\$ -	0.00%
TOU - Off Peak	per kWh	1660750	\$ 0.0650	\$ 107,948.75	\$ 0.0650	\$ 107,948.75	\$ -	0.00%
TOU - Mid Peak	per kWh	434350	\$ 0.0950	\$ 41,263.25	\$ 0.0950	\$ 41,263.25	\$ -	0.00%
TOU - On Peak	per kWh	459900	\$ 0.1320	\$ 60,706.80	\$ 0.1320	\$ 60,706.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	2554250	\$ 0.0900	\$ 229,882.50	\$ 0.0900	\$ 229,882.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$289,426.10		\$295,859.05	\$ 6,432.95	2.22%
HST			13%	\$ 37,625.39	13%	\$ 38,461.68	\$ 836.28	2.22%
Total Bill (including HST)				\$327,051.49		\$334,320.72	\$ 7,269.23	2.22%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$327,051.49		\$334,320.72	\$ 7,269.23	2.22%
Total Bill on RPP (before Taxes)				\$309,447.55		\$315,880.50	\$ 6,432.95	2.08%
HST			13%	\$ 40,228.18	13%	\$ 41,064.46	\$ 836.28	2.08%
Total Bill (including HST)				\$349,675.73		\$356,944.96	\$ 7,269.23	2.08%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$349,675.73		\$356,944.96	\$ 7,269.23	2.08%
Loss Factor (%)			0.600%		0.600%			

Customer Class: **Large Use****1**TOU / non-TOU: **non-TOU**

Consumption		6,500 kW						
		3,321,500 kWh						
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,798.52	\$ 23,798.52	\$ 23,488.54	\$ 23,488.54	-\$ 309.98	-1.30%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	6500	\$ 1.4041	\$ 9,126.65	\$ 1.3858	\$ 9,007.70	-\$ 118.95	-1.30%
Foregone Revenue Rider	per kW	6500	\$ 0.0016	\$ 10.40	\$ -	\$ -	-\$ 10.40	-100.00%
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 142.57	-\$ 142.57	-\$ 142.57	
ESM 2018 Variable	per kW	6500	\$ -	\$ -	-\$ 0.0084	-\$ 54.60	-\$ 54.60	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kW	6500	\$ -	\$ -	\$ 0.2969	\$ 1,929.85	\$ 1,929.85	
Sub-Total A (excluding pass through)				\$ 32,935.57		\$ 34,228.92	\$ 1,293.35	3.93%
Deferral/Variance Account	per kW	6500	-\$ 0.0792	-\$ 514.80	\$ 0.1412	\$ 917.80	\$ 1,432.60	-278.28%
Global Adjustment Sub-Account 1575	per kWh	3,321,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	6500	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	6500	-\$ 1.4433	-\$ 9,381.45	-\$ 0.6689	-\$ 4,347.85	\$ 5,033.60	-53.65%
Low Voltage Service Charge	per kW	6500	\$ 0.02492	\$ 161.98	\$ 0.02492	\$ 161.98	\$ -	0.00%
Line Losses on Cost of Power		19,929.00	\$ 0.0900	\$ 1,793.55	\$ 0.0900	\$ 1,793.55	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24,994.85		\$ 32,754.40	\$ 7,759.55	31.04%
RTSR - Network	per kW	6500	\$ 2.9382	\$ 19,098.30	\$ 2.9930	\$ 19,454.50	\$ 356.20	1.87%
RTSR - Line and Transformation Connection	per kW	6500	\$ 2.4376	\$ 15,844.40	\$ 2.4965	\$ 16,227.25	\$ 382.85	2.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 59,937.55		\$ 68,436.15	\$ 8,498.60	14.18%
Wholesale Market Service Charge (WMSC)	per kWh	3,341,429	\$ 0.0036	\$ 12,029.14	\$ 0.0036	\$ 12,029.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	3,341,429	\$ 0.0003	\$ 1,002.43	\$ 0.0003	\$ 1,002.43	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	3,321,500	\$ 0.0070	\$ 23,250.50	\$ 0.0070	\$ 23,250.50	\$ -	0.00%
TOU - Off Peak	per kWh	2158975	\$ 0.0650	\$ 140,333.38	\$ 0.0650	\$ 140,333.38	\$ -	0.00%
TOU - Mid Peak	per kWh	564655	\$ 0.0950	\$ 53,642.23	\$ 0.0950	\$ 53,642.23	\$ -	0.00%
TOU - On Peak	per kWh	597870	\$ 0.1320	\$ 78,918.84	\$ 0.1320	\$ 78,918.84	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	3320750	\$ 0.0900	\$ 298,867.50	\$ 0.0900	\$ 298,867.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$369,114.31		\$377,612.91	\$ 8,498.60	2.30%
HST			13%	\$ 47,984.86	13%	\$ 49,089.68	\$ 1,104.82	2.30%
Total Bill (including HST)				\$417,099.18		\$426,702.59	\$ 9,603.42	2.30%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$417,099.18		\$426,702.59	\$ 9,603.42	2.30%
Total Bill on RPP (before Taxes)				\$395,145.12		\$403,643.72	\$ 8,498.60	2.15%
HST			13%	\$ 51,368.87	13%	\$ 52,473.68	\$ 1,104.82	2.15%
Total Bill (including HST)				\$446,513.99		\$456,117.41	\$ 9,603.42	2.15%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$446,513.99		\$456,117.41	\$ 9,603.42	2.15%
Loss Factor (%)			0.600%		0.600%			

Customer Class: **Large Use****1**TOU / non-TOU: **non-TOU**

Consumption		7,500 kW						
		3,832,500 kWh						
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,798.52	\$ 23,798.52	\$ 23,488.54	\$ 23,488.54	-\$ 309.98	-1.30%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	7500	\$ 1.4041	\$ 10,530.75	\$ 1.3858	\$ 10,393.50	-\$ 137.25	-1.30%
Foregone Revenue Rider	per kW	7500	\$ 0.0016	\$ 12.00	\$ -	\$ -	-\$ 12.00	-100.00%
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 142.57	-\$ 142.57	-\$ 142.57	
ESM 2018 Variable	per kW	7500	\$ -	\$ -	-\$ 0.0084	-\$ 63.00	-\$ 63.00	
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
	per kW	7500	\$ -	\$ -	\$ 0.2969	\$ 2,226.75	\$ 2,226.75	
Sub-Total A (excluding pass through)				\$ 34,341.27		\$ 35,903.22	\$ 1,561.95	4.55%
Deferral/Variance Account	per kW	7500	-\$ 0.0792	-\$ 594.00	\$ 0.1412	\$ 1,059.00	\$ 1,653.00	-278.28%
Global Adjustment Sub-Account 1575	per kWh	3,832,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	7500	-\$ 1.4433	-\$ 10,824.75	-\$ 0.6689	-\$ 5,016.75	\$ 5,808.00	-53.65%
Low Voltage Service Charge	per kW	7500	\$ 0.02492	\$ 186.90	\$ 0.02492	\$ 186.90	\$ -	0.00%
Line Losses on Cost of Power		22,995.00	\$ 0.0900	\$ 2,069.49	\$ 0.0900	\$ 2,069.49	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 25,178.91		\$ 34,201.86	\$ 9,022.95	35.84%
RTSR - Network	per kW	7500	\$ 2.9382	\$ 22,036.50	\$ 2.9930	\$ 22,447.50	\$ 411.00	1.87%
RTSR - Line and Transformation Connection	per kW	7500	\$ 2.4376	\$ 18,282.00	\$ 2.4965	\$ 18,723.75	\$ 441.75	2.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 65,497.41		\$ 75,373.11	\$ 9,875.70	15.08%
Wholesale Market Service Charge (WMSC)	per kWh	3,855,495	\$ 0.0036	\$ 13,879.78	\$ 0.0036	\$ 13,879.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	3,855,495	\$ 0.0003	\$ 1,156.65	\$ 0.0003	\$ 1,156.65	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	3,832,500	\$ 0.0070	\$ 26,827.50	\$ 0.0070	\$ 26,827.50	\$ -	0.00%
TOU - Off Peak	per kWh	2491125	\$ 0.0650	\$ 161,923.13	\$ 0.0650	\$ 161,923.13	\$ -	0.00%
TOU - Mid Peak	per kWh	651525	\$ 0.0950	\$ 61,894.88	\$ 0.0950	\$ 61,894.88	\$ -	0.00%
TOU - On Peak	per kWh	689850	\$ 0.1320	\$ 91,060.20	\$ 0.1320	\$ 91,060.20	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	3831750	\$ 0.0900	\$ 344,857.50	\$ 0.0900	\$ 344,857.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 422,239.79		\$ 432,115.49	\$ 9,875.70	2.34%
HST			13%	\$ 54,891.17	13%	\$ 56,175.01	\$ 1,283.84	2.34%
Total Bill (including HST)				\$ 477,130.96		\$ 488,290.51	\$ 11,159.54	2.34%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$ 477,130.96		\$ 488,290.51	\$ 11,159.54	2.34%
Total Bill on RPP (before Taxes)				\$ 452,276.84		\$ 462,152.54	\$ 9,875.70	2.18%
HST			13%	\$ 58,795.99	13%	\$ 60,079.83	\$ 1,283.84	2.18%
Total Bill (including HST)				\$ 511,072.83		\$ 522,232.37	\$ 11,159.54	2.18%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$ 511,072.83		\$ 522,232.37	\$ 11,159.54	2.18%
Loss Factor (%)			0.600%		0.600%			

Customer Class: **Large Use****1**TOU / non-TOU: **non-TOU**

Consumption			10,000 kW		5,110,000 kWh		2018 Proposed Rates		2018 vs 2017	
			2017 Approved Rates							
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	Monthly	1	\$ 23,798.52	\$ 23,798.52	\$ 23,488.54	\$ 23,488.54	-\$ 309.98	-1.30%		
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Distribution Volumetric Rate	per kW	10000	\$ 1.4041	\$ 14,041.00	\$ 1.3858	\$ 13,858.00	-\$ 183.00	-1.30%		
Foregone Revenue Rider	per kW	10000	\$ 0.0016	\$ 16.00	\$ -	\$ -	-\$ 16.00	-100.00%		
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 142.57	-\$ 142.57	-\$ 142.57			
ESM 2018 Variable	per kW	10000	\$ -	\$ -	-\$ 0.0084	-\$ 84.00	-\$ 84.00			
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
LRAM 2018 Variable	per kW	10000	\$ -	\$ -	\$ 0.2969	\$ 2,969.00	\$ 2,969.00			
Sub-Total A (excluding pass through)				\$ 37,855.52		\$ 40,088.97	\$ 2,233.45	5.90%		
Deferral/Variance Account	per kW	10000	-\$ 0.0792	-\$ 792.00	\$ 0.1412	\$ 1,412.00	\$ 2,204.00	-278.28%		
Global Adjustment Sub-Account	per kWh	5,110,000	\$ -	\$ -	\$ -	\$ -	\$ -			
1575	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -			
Deferral/Variance Account	per kW	10000	-\$ 1.4433	-\$ 14,433.00	-\$ 0.6689	-\$ 6,689.00	\$ 7,744.00	-53.65%		
Disposition Rate Rider										
Low Voltage Service Charge	per kW	10000	\$ 0.02492	\$ 249.20	\$ 0.02492	\$ 249.20	\$ -	0.00%		
Line Losses on Cost of Power		30,660.00	\$ 0.0900	\$ 2,759.34	\$ 0.0900	\$ 2,759.34	\$ -	0.00%		
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Sub-Total B - Distribution (includes Sub-Total A)				\$ 25,639.06		\$ 37,820.51	\$ 12,181.45	47.51%		
RTSR - Network	per kW	10000	\$ 2.9382	\$ 29,382.00	\$ 2.9930	\$ 29,930.00	\$ 548.00	1.87%		
RTSR - Line and Transformation Connection	per kW	10000	\$ 2.4376	\$ 24,376.00	\$ 2.4965	\$ 24,965.00	\$ 589.00	2.42%		
Sub-Total C - Delivery (including Sub-Total B)				\$ 79,397.06		\$ 92,715.51	\$ 13,318.45	16.77%		
Wholesale Market Service Charge (WMSC)	per kWh	5,140,660	\$ 0.0036	\$ 18,506.38	\$ 0.0036	\$ 18,506.38	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	5,140,660	\$ 0.0003	\$ 1,542.20	\$ 0.0003	\$ 1,542.20	\$ -	0.00%		
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	5,110,000	\$ 0.0070	\$ 35,770.00	\$ 0.0070	\$ 35,770.00	\$ -	0.00%		
TOU - Off Peak	per kWh	3321500	\$ 0.0650	\$ 215,897.50	\$ 0.0650	\$ 215,897.50	\$ -	0.00%		
TOU - Mid Peak	per kWh	868700	\$ 0.0950	\$ 82,526.50	\$ 0.0950	\$ 82,526.50	\$ -	0.00%		
TOU - On Peak	per kWh	919800	\$ 0.1320	\$ 121,413.60	\$ 0.1320	\$ 121,413.60	\$ -	0.00%		
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%		
Energy - RPP - Tier 2	per kWh	5109250	\$ 0.0900	\$ 459,832.50	\$ 0.0900	\$ 459,832.50	\$ -	0.00%		
Total Bill on TOU (before Taxes)				\$555,053.49		\$568,371.94	\$ 13,318.45	2.40%		
HST			13%	\$ 72,156.95	13%	\$ 73,888.35	\$ 1,731.40	2.40%		
Total Bill (including HST)				\$627,210.44		\$642,260.29	\$ 15,049.85	2.40%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on TOU (including OREC)				\$627,210.44		\$642,260.29	\$ 15,049.85	2.40%		
Total Bill on RPP (before Taxes)				\$595,106.14		\$608,424.59	\$ 13,318.45	2.24%		
HST			13%	\$ 77,363.80	13%	\$ 79,095.20	\$ 1,731.40	2.24%		
Total Bill (including HST)				\$672,469.93		\$687,519.78	\$ 15,049.85	2.24%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on RPP (including OREC)				\$672,469.93		\$687,519.78	\$ 15,049.85	2.24%		
Loss Factor (%)				0.600%		0.600%				

Customer Class: **Large Use****1**TOU / non-TOU: **non-TOU**

Consumption		12,500 kW		6,387,500 kWh			
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly 1	\$ 23,798.52	\$ 23,798.52	\$ 23,488.54	\$ 23,488.54	-\$ 309.98	-1.30%
Smart Meter Rate Adder	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW 12500	\$ 1.4041	\$ 17,551.25	\$ 1.3858	\$ 17,322.50	-\$ 228.75	-1.30%
Foregone Revenue Rider	per kW 12500	\$ 0.0016	\$ 20.00	\$ -	\$ -	-\$ 20.00	-100.00%
ESM 2018 Fixed	Monthly 1	\$ -	\$ -	\$ 142.57	-\$ 142.57	-\$ 142.57	
ESM 2018 Variable	per kW 12500	\$ -	\$ -	\$ 0.0084	-\$ 105.00	-\$ 105.00	
LRAM 2018 Fixed	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kW 12500	\$ -	\$ -	\$ 0.2969	\$ 3,711.25	\$ 3,711.25	
<b>Sub-Total A (excluding pass through)</b>			\$ 41,369.77		\$ 44,274.72	\$ 2,904.95	7.02%
Deferral/Variance Account	per kW 12500	-\$ 0.0792	-\$ 990.00	\$ 0.1412	\$ 1,765.00	\$ 2,755.00	-278.28%
Global Adjustment Sub-Account 1575	per kWh 6,387,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW 12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW 12500	-\$ 1.4433	-\$ 18,041.25	-\$ 0.6689	-\$ 8,361.25	\$ 9,680.00	-53.65%
Low Voltage Service Charge	per kW 12500	\$ 0.02492	\$ 311.50	\$ 0.02492	\$ 311.50	\$ -	0.00%
Line Losses on Cost of Power	per kWh 38,325.00	\$ 0.0900	\$ 3,449.19	\$ 0.0900	\$ 3,449.19	\$ -	0.00%
Smart Meter Entity Charge	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 26,099.21		\$ 41,439.16	\$ 15,339.95	58.78%
RTSR - Network	per kW 12500	\$ 2.9382	\$ 36,727.50	\$ 2.9930	\$ 37,412.50	\$ 685.00	1.87%
RTSR - Line and Transformation Connection	per kW 12500	\$ 2.4376	\$ 30,470.00	\$ 2.4965	\$ 31,206.25	\$ 736.25	2.42%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 93,296.71		\$ 110,057.91	\$ 16,761.20	17.97%
Wholesale Market Service Charge (WMSC)	per kWh 6,425,825	\$ 0.0036	\$ 23,132.97	\$ 0.0036	\$ 23,132.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh 6,425,825	\$ 0.0003	\$ 1,927.75	\$ 0.0003	\$ 1,927.75	\$ -	0.00%
Standard Supply Service Charge	Monthly 1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh 6,387,500	\$ 0.0070	\$ 44,712.50	\$ 0.0070	\$ 44,712.50	\$ -	0.00%
TOU - Off Peak	per kWh 4151875	\$ 0.0650	\$ 269,871.88	\$ 0.0650	\$ 269,871.88	\$ -	0.00%
TOU - Mid Peak	per kWh 1085875	\$ 0.0950	\$ 103,158.13	\$ 0.0950	\$ 103,158.13	\$ -	0.00%
TOU - On Peak	per kWh 1149750	\$ 0.1320	\$ 151,767.00	\$ 0.1320	\$ 151,767.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh 750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh 6386750	\$ 0.0900	\$ 574,807.50	\$ 0.0900	\$ 574,807.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 687,867.18		\$ 704,628.38	\$ 16,761.20	2.44%
HST		13%	\$ 89,422.73	13%	\$ 91,601.69	\$ 2,178.96	2.44%
<b>Total Bill (including HST)</b>			\$ 777,289.91		\$ 796,230.07	\$ 18,940.16	2.44%
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -	
<b>Total Bill on TOU (including OREC)</b>			\$ 777,289.91		\$ 796,230.07	\$ 18,940.16	2.44%
<b>Total Bill on RPP (before Taxes)</b>			\$ 737,935.43		\$ 754,696.63	\$ 16,761.20	2.27%
HST		13%	\$ 95,931.61	13%	\$ 98,110.56	\$ 2,178.96	2.27%
<b>Total Bill (including HST)</b>			\$ 833,867.03		\$ 852,807.19	\$ 18,940.16	2.27%
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -	
<b>Total Bill on RPP (including OREC)</b>			\$ 833,867.03		\$ 852,807.19	\$ 18,940.16	2.27%
<b>Loss Factor (%)</b>			0.600%		0.600%		



Customer Class: **Large Use 2 (Class A)** **1**

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

Consumption		Volume	15,000 kW	7,665,000 kWh	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)						
Charge Unit					Rate (\$)	Charge (\$)			\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 5,600.32	\$ 5,600.32	\$ 5,559.45	\$ 5,559.45	-\$ 40.87	-0.73%		
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Distribution Volumetric Rate	per kW	15000	\$ 0.3304	\$ 4,956.00	\$ 0.3280	\$ 4,920.00	-\$ 36.00	-0.73%		
Foregone Revenue Rider	per kW	15000	\$ 0.0096	\$ 144.00	\$ -	\$ -	-\$ 144.00	-100.00%		
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 33.55	-\$ 33.55	\$ -			
ESM 2018 Variable	per kW	15000	\$ -	\$ -	-\$ 0.0020	-\$ 30.00	-\$ 30.00			
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
LRAM 2018 Variable	per kW	15000	\$ -	\$ -	\$ 0.0049	\$ 73.50	\$ 73.50			
<b>Sub-Total A (excluding pass through)</b>				\$ 10,700.32		\$ 10,489.40	-\$ 210.92	-1.97%		
Deferral/Variance Account	per kW	15000	-\$ 0.0943	-\$ 1,414.50	\$ 0.1628	\$ 2,442.00	\$ 3,856.50	-272.64%		
Global Adjustment Sub-Account 1575	per kWh	7,665,000	\$ -	\$ -	\$ -	\$ -	\$ -			
Deferral/Variance Account	per kW	15000	-\$ 1.2631	-\$ 18,946.50	-\$ 0.5507	-\$ 8,260.50	\$ 10,686.00	-56.40%		
Disposition Rate Rider	per kW	15000	\$ 0.02492	\$ 373.80	\$ 0.02492	\$ 373.80	\$ -	0.00%		
Low Voltage Service Charge	per kW	45,990.00	\$ 0.0900	\$ 4,139.04	\$ 0.0900	\$ 4,139.04	\$ -	0.00%		
Line Losses on Cost of Power	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				-\$ 5,147.84		\$ 9,183.74	\$ 14,331.58	-278.40%		
RTSR - Network	per kW	15000	\$ 2.9382	\$ 44,073.00	\$ 2.9930	\$ 44,895.00	\$ 822.00	1.87%		
RTSR - Line and Transformation Connection	per kW	15000	\$ 2.4376	\$ 36,564.00	\$ 2.4965	\$ 37,447.50	\$ 883.50	2.42%		
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 75,489.16		\$ 91,526.24	\$ 16,037.08	21.24%		
Wholesale Market Service Charge (WMSC)	per kWh	7,710,990	\$ 0.0036	\$ 27,759.56	\$ 0.0036	\$ 27,759.56	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	7,710,990	\$ 0.0003	\$ 2,313.30	\$ 0.0003	\$ 2,313.30	\$ -	0.00%		
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	7,665,000	\$ 0.0070	\$ 53,655.00	\$ 0.0070	\$ 53,655.00	\$ -	0.00%		
TOU - Off Peak	per kWh	4982250	\$ 0.0650	\$ 323,846.25	\$ 0.0650	\$ 323,846.25	\$ -	0.00%		
TOU - Mid Peak	per kWh	1303050	\$ 0.0950	\$ 123,789.75	\$ 0.0950	\$ 123,789.75	\$ -	0.00%		
TOU - On Peak	per kWh	1379700	\$ 0.1320	\$ 182,120.40	\$ 0.1320	\$ 182,120.40	\$ -	0.00%		
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%		
Energy - RPP - Tier 2	per kWh	7664250	\$ 0.0900	\$ 689,782.50	\$ 0.0900	\$ 689,782.50	\$ -	0.00%		
<b>Total Bill on TOU (before Taxes)</b>				\$ 788,973.67		\$ 805,010.75	\$ 16,037.08	2.03%		
HST			13%	\$ 102,566.58	13%	\$ 104,651.40	\$ 2,084.82	2.03%		
<b>Total Bill (including HST)</b>				\$ 891,540.25		\$ 909,662.15	\$ 18,121.90	2.03%		
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -			
<b>Total Bill on TOU (including OREC)</b>				\$ 891,540.25		\$ 909,662.15	\$ 18,121.90	2.03%		
<b>Total Bill on RPP (before Taxes)</b>				\$ 849,057.52		\$ 865,094.60	\$ 16,037.08	1.89%		
HST			13%	\$ 110,377.48	13%	\$ 112,462.30	\$ 2,084.82	1.89%		
<b>Total Bill (including HST)</b>				\$ 959,435.00		\$ 977,556.90	\$ 18,121.90	1.89%		
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -			
<b>Total Bill on RPP (including OREC)</b>				\$ 959,435.00		\$ 977,556.90	\$ 18,121.90	1.89%		
<b>Loss Factor (%)</b>				0.600%		0.600%				

Customer Class: **Large Use 2****1**TOU / non-TOU: **non-TOU**

Consumption			20,000	kW	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			10,220,000	kWh						
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	Monthly	1	\$ 5,600.32	\$ 5,600.32	\$ 5,559.45	\$ 5,559.45	-\$ 40.87	-0.73%		
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Distribution Volumetric Rate	per kW	20000	\$ 0.3304	\$ 6,608.00	\$ 0.3280	\$ 6,560.00	-\$ 48.00	-0.73%		
Foregone Revenue Rider	per kW	20000	\$ 0.0096	\$ 192.00	\$ -	\$ -	-\$ 192.00	-100.00%		
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 33.55	\$ 33.55	\$ 33.55			
ESM 2018 Variable	per kW	20000	\$ -	\$ -	-\$ 0.0020	\$ 40.00	-\$ 40.00			
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
LRAM 2018 Variable	per kW	20000	\$ -	\$ -	\$ 0.0049	\$ 98.00	\$ 98.00			
Sub-Total A (excluding pass through)				\$ 12,400.32		\$ 12,143.90	-\$ 256.42	-2.07%		
Deferral/Variance Account	per kW	20000	-\$ 0.0943	-\$ 1,886.00	\$ 0.1628	\$ 3,256.00	\$ 5,142.00	-272.64%		
Global Adjustment Sub-Account 1575	per kWh	10,220,000	\$ -	\$ -	\$ -	\$ -	\$ -			
Deferral/Variance Account	per kW	20000	\$ -	\$ -	\$ -	\$ -	\$ -			
Disposition Rate Rider	per kW	20000	-\$ 1.2631	-\$ 25,262.00	-\$ 0.5507	-\$ 11,014.00	\$ 14,248.00	-56.40%		
Low Voltage Service Charge	per kW	20000	\$ 0.02492	\$ 498.40	\$ 0.02492	\$ 498.40	\$ -	0.00%		
Line Losses on Cost of Power		61,320.00	\$ 0.0900	\$ 5,518.74	\$ 0.0900	\$ 5,518.74	\$ -	0.00%		
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Sub-Total B - Distribution (includes Sub-Total A)				-\$ 8,730.54		\$ 10,403.04	\$ 19,133.58	-219.16%		
RTSR - Network	per kW	20000	\$ 2.9382	\$ 58,764.00	\$ 2.9930	\$ 59,860.00	\$ 1,096.00	1.87%		
RTSR - Line and Transformation Connection	per kW	20000	\$ 2.4376	\$ 48,752.00	\$ 2.4965	\$ 49,930.00	\$ 1,178.00	2.42%		
Sub-Total C - Delivery (including Sub-Total B)				\$ 98,785.46		\$ 120,193.04	\$ 21,407.58	21.67%		
Wholesale Market Service Charge (WMSC)	per kWh	10,281,320	\$ 0.0036	\$ 37,012.75	\$ 0.0036	\$ 37,012.75	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	10,281,320	\$ 0.0003	\$ 3,084.40	\$ 0.0003	\$ 3,084.40	\$ -	0.00%		
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	10,220,000	\$ 0.0070	\$ 71,540.00	\$ 0.0070	\$ 71,540.00	\$ -	0.00%		
TOU - Off Peak	per kWh	6643000	\$ 0.0650	\$ 431,795.00	\$ 0.0650	\$ 431,795.00	\$ -	0.00%		
TOU - Mid Peak	per kWh	1737400	\$ 0.0950	\$ 165,053.00	\$ 0.0950	\$ 165,053.00	\$ -	0.00%		
TOU - On Peak	per kWh	1839600	\$ 0.1320	\$ 242,827.20	\$ 0.1320	\$ 242,827.20	\$ -	0.00%		
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%		
Energy - RPP - Tier 2	per kWh	10219250	\$ 0.0900	\$ 919,732.50	\$ 0.0900	\$ 919,732.50	\$ -	0.00%		
Total Bill on TOU (before Taxes)				\$ 1,050,098.06		\$ 1,071,505.64	\$ 21,407.58	2.04%		
HST			13%	\$ 136,512.75	13%	\$ 139,295.73	\$ 2,782.99	2.04%		
Total Bill (including HST)				\$ 1,186,610.81		\$ 1,210,801.37	\$ 24,190.57	2.04%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on TOU (including OREC)				\$ 1,186,610.81		\$ 1,210,801.37	\$ 24,190.57	2.04%		
Total Bill on RPP (before Taxes)				\$ 1,130,213.11		\$ 1,151,620.69	\$ 21,407.58	1.89%		
HST			13%	\$ 146,927.70	13%	\$ 149,710.69	\$ 2,782.99	1.89%		
Total Bill (including HST)				\$ 1,277,140.81		\$ 1,301,331.38	\$ 24,190.57	1.89%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on RPP (including OREC)				\$ 1,277,140.81		\$ 1,301,331.38	\$ 24,190.57	1.89%		
Loss Factor (%)			0.600%		0.600%					

Customer Class: **Unmetered Scattered Load** 1

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

Consumption **250** kWh

	Charge Unit	Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 8.47	\$ 8.47	\$ 8.36	\$ 8.36	-\$ 0.11	-1.30%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1		\$ -		\$ -	\$ -	
Distribution Volumetric Rate	per kWh	250	\$ 0.0132	\$ 3.30	\$ 0.0130	\$ 3.25	-\$ 0.05	-1.52%
Foregone Revenue Rider	per kWh	250		\$ -		\$ -	\$ -	
ESM 2018 Fixed	Monthly	1		\$ -	-\$ 0.05	-\$ 0.05	-\$ 0.05	
ESM 2018 Variable	per kWh	250		\$ -	-\$ 0.0001	-\$ 0.03	-\$ 0.03	
LRAM 2018 Fixed	Monthly	1		\$ -		\$ -	\$ -	
LRAM 2018 Variable	per kWh	250		\$ -		\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>				\$ 11.77		\$ 11.54	<b>-\$ 0.24</b>	<b>-2.00%</b>
Deferral/Variance Account	per kWh	250	-\$ 0.0025	\$ 0.63	-\$ 0.0009	\$ 0.23	\$ 0.40	-64.00%
Global Adjustment Sub-Account 1575	per kWh	250	\$ 0.0016	\$ 0.40	-\$ 0.0018	\$ 0.45	-\$ 0.85	-212.50%
Deferral/Variance Account	per kWh	250		\$ -		\$ -	\$ -	
Disposition Rate Rider	per kWh	250		\$ -	-\$ 0.00005	-\$ 0.01	-\$ 0.01	
Low Voltage Service Charge	per kWh	250	\$ 0.00006	\$ 0.02	\$ 0.00006	\$ 0.02	\$ -	0.00%
Line Losses on Cost of Power		7.70	\$ 0.0822	\$ 0.63	\$ 0.0822	\$ 0.63	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 12.19		\$ 11.49	<b>-\$ 0.70</b>	<b>-5.72%</b>
RTSR - Network	per kWh	258	\$ 0.0066	\$ 1.70	\$ 0.0067	\$ 1.73	\$ 0.03	1.52%
RTSR - Line and Transformation Connection	per kWh	258	\$ 0.0054	\$ 1.39	\$ 0.0055	\$ 1.42	\$ 0.03	1.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 15.28		\$ 14.64	<b>-\$ 0.65</b>	<b>-4.23%</b>
Wholesale Market Service Charge (WMSC)	per kWh	258	\$ 0.0036	\$ 0.93	\$ 0.0036	\$ 0.93	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	258	\$ 0.0003	\$ 0.08	\$ 0.0003	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	250	\$ 0.0070	\$ 1.75	\$ 0.0070	\$ 1.75	\$ -	0.00%
TOU - Off Peak	per kWh	163	\$ 0.0650	\$ 10.56	\$ 0.0650	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	per kWh	43	\$ 0.0950	\$ 4.04	\$ 0.0950	\$ 4.04	\$ -	0.00%
TOU - On Peak	per kWh	45	\$ 0.1320	\$ 5.94	\$ 0.1320	\$ 5.94	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	250	\$ 0.0770	\$ 19.25	\$ 0.0770	\$ 19.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a
<b>Total Bill on TOU (before Taxes)</b>				\$ 38.83		\$ 38.18	<b>-\$ 0.65</b>	<b>-1.66%</b>
HST			13%	\$ 5.05	13%	\$ 4.96	-\$ 0.08	-1.66%
<b>Total Bill (including HST)</b>				\$ 43.88		\$ 43.15	<b>-\$ 0.73</b>	<b>-1.66%</b>
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -	
<b>Total Bill on TOU (including OREC)</b>				\$ 43.88		\$ 43.15	<b>-\$ 0.73</b>	<b>-1.66%</b>
<b>Total Bill on RPP (before Taxes)</b>				\$ 37.54		\$ 36.89	<b>-\$ 0.65</b>	<b>-1.72%</b>
HST			13%	\$ 4.88	13%	\$ 4.80	-\$ 0.08	-1.72%
<b>Total Bill (including HST)</b>				\$ 42.42		\$ 41.69	<b>-\$ 0.73</b>	<b>-1.72%</b>
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -	
<b>Total Bill on RPP (including OREC)</b>				\$ 42.42		\$ 41.69	<b>-\$ 0.73</b>	<b>-1.72%</b>

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

Customer Class: **Unmetered Scattered Load** 1

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

Consumption **500** kWh

	Charge Unit	Volume	2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 8.47	\$ 8.47	\$ 8.36	\$ 8.36	-\$ 0.11	-1.30%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0132	\$ 6.60	\$ 0.0130	\$ 6.50	-\$ 0.10	-1.52%
Foregone Revenue Rider	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	-\$ 0.05	-\$ 0.05	-\$ 0.05	
ESM 2018 Variable	per kWh	500	\$ -	\$ -	-\$ 0.0001	-\$ 0.05	-\$ 0.05	
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM 2018 Variable	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>				\$ 15.07		\$ 14.76	<b>-\$ 0.31</b>	<b>-2.06%</b>
Deferral/Variance Account	per kWh	500	-\$ 0.0025	\$ 1.25	-\$ 0.0009	\$ 0.45	\$ 0.80	-64.00%
Global Adjustment Sub-Account 1575	per kWh	500	\$ 0.0016	\$ 0.80	-\$ 0.0018	\$ 0.90	-\$ 1.70	-212.50%
Deferral/Variance Account	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	500	\$ -	\$ -	-\$ 0.0001	\$ 0.03	-\$ 0.03	
Low Voltage Service Charge	per kWh	500	\$ 0.00006	\$ 0.03	\$ 0.00006	\$ 0.03	\$ -	0.00%
Line Losses on Cost of Power		15.40	\$ 0.0822	\$ 1.26	\$ 0.0822	\$ 1.26	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 15.91		\$ 14.68	<b>-\$ 1.24</b>	<b>-7.76%</b>
RTSR - Network	per kWh	515	\$ 0.0066	\$ 3.40	\$ 0.0067	\$ 3.45	\$ 0.05	1.52%
RTSR - Line and Transformation Connection	per kWh	515	\$ 0.0054	\$ 2.78	\$ 0.0055	\$ 2.83	\$ 0.05	1.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 22.10		\$ 20.97	<b>-\$ 1.13</b>	<b>-5.12%</b>
Wholesale Market Service Charge (WMSC)	per kWh	515	\$ 0.0036	\$ 1.86	\$ 0.0036	\$ 1.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	515	\$ 0.0003	\$ 0.15	\$ 0.0003	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	500	\$ 0.0070	\$ 3.50	\$ 0.0070	\$ 3.50	\$ -	0.00%
TOU - Off Peak	per kWh	325	\$ 0.0650	\$ 21.13	\$ 0.0650	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	per kWh	85	\$ 0.0950	\$ 8.08	\$ 0.0950	\$ 8.08	\$ -	0.00%
TOU - On Peak	per kWh	90	\$ 0.1320	\$ 11.88	\$ 0.1320	\$ 11.88	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	500	\$ 0.0770	\$ 38.50	\$ 0.0770	\$ 38.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a
<b>Total Bill on TOU (before Taxes)</b>				\$ 68.94		\$ 67.81	<b>-\$ 1.13</b>	<b>-1.64%</b>
HST			13%	\$ 8.96	13%	\$ 8.82	-\$ 0.15	-1.64%
<b>Total Bill (including HST)</b>				\$ 77.90		\$ 76.62	<b>-\$ 1.28</b>	<b>-1.64%</b>
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -	
<b>Total Bill on TOU (including OREC)</b>				\$ 77.90		\$ 76.62	<b>-\$ 1.28</b>	<b>-1.64%</b>
<b>Total Bill on RPP (before Taxes)</b>				\$ 66.36		\$ 65.23	<b>-\$ 1.13</b>	<b>-1.71%</b>
HST			13%	\$ 8.63	13%	\$ 8.48	-\$ 0.15	-1.71%
<b>Total Bill (including HST)</b>				\$ 74.99		\$ 73.71	<b>-\$ 1.28</b>	<b>-1.71%</b>
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -	
<b>Total Bill on RPP (including OREC)</b>				\$ 74.99		\$ 73.71	<b>-\$ 1.28</b>	<b>-1.71%</b>

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

Customer Class: **Sentinel Lighting****1**TOU / non-TOU: **non-TOU**

			Consumption		Connections					
					1 0.30 134.55 kW kWh					
			2017 Approved Rates		2018 Proposed Rates		2018 vs 2017			
Charge Unit			Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 5.48	\$ 5.48	\$ 5.44	\$ 5.44	\$ -	0.04	-0.73%	
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Distribution Volumetric Rate	per kW	0.3	\$ 15.0244	\$ 4.51	\$ 14.9148	\$ 4.47	\$ -	0.03	-0.73%	
Foregone Revenue Rider	per kW	0.3	\$ 0.0209	\$ 0.01	\$ -	\$ -	\$ -	0.01	-100.00%	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ 0.0300	\$ -	0.03		
ESM 2018 Variable	per kW	0.3	\$ -	\$ -	\$ -	\$ 0.0900	\$ -	0.03		
Sub-Total A (excluding pass through)				\$ 9.99		\$ 9.86	\$ -	0.14	-1.36%	
Deferral/Variance Account	per kW	0.3	\$ 0.8891	\$ 0.27	\$ 0.3376	\$ 0.10	\$ 0.17	-62.03%		
Global Adjustment Sub-Account	per kWh	134.55	\$ 0.0016	\$ 0.22	\$ 0.0018	\$ 0.25	\$ 0.46	-215.96%		
1575	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Deferral/Variance Account	per kW	0.3	\$ -	\$ -	\$ 0.0173	\$ 0.01	\$ 0.01			
Disposition Rate Rider	per kW	0.3	\$ 0.01745	\$ 0.01	\$ 0.01745	\$ 0.01	\$ -	0.00%		
Low Voltage Service Charge	per kW	4.14	\$ 0.0822	\$ 0.34	\$ 0.0822	\$ 0.34	\$ -	0.00%		
Line Losses on Cost of Power	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-		
Sub-Total B - Distribution (includes Sub-Total A)				\$ 10.29		\$ 9.85	\$ -	0.44	-4.28%	
RTSR - Network	per kW	0	\$ 2.1373	\$ 0.64	\$ 2.1771	\$ 0.65	\$ 0.01	1.86%		
RTSR - Line and Transformation Connection	per kW	0	\$ 1.7069	\$ 0.51	\$ 1.7481	\$ 0.52	\$ 0.01	2.41%		
Sub-Total C - Delivery (including Sub-Total B)				\$ 11.44		\$ 11.02	\$ -	0.42	-3.64%	
Wholesale Market Service Charge (WMSC)	per kWh	139	\$ 0.0036	\$ 0.50	\$ 0.0036	\$ 0.50	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	139	\$ 0.0003	\$ 0.04	\$ 0.0003	\$ 0.04	\$ -	0.00%		
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	135	\$ 0.0070	\$ 0.94	\$ 0.0070	\$ 0.94	\$ -	0.00%		
TOU - Off Peak	per kWh	87	\$ 0.0650	\$ 5.68	\$ 0.0650	\$ 5.68	\$ -	0.00%		
TOU - Mid Peak	per kWh	23	\$ 0.0950	\$ 2.17	\$ 0.0950	\$ 2.17	\$ -	0.00%		
TOU - On Peak	per kWh	24	\$ 0.1320	\$ 3.20	\$ 0.1320	\$ 3.20	\$ -	0.00%		
Energy - RPP - Tier 1	per kWh	135	\$ 0.0770	\$ 10.36	\$ 0.0770	\$ 10.36	\$ -	0.00%		
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a		
Total Bill on TOU (before Taxes)				\$ 24.23		\$ 23.81	\$ -	0.42	-1.72%	
HST				13%	\$ 3.15	13%	\$ 3.10	\$ 0.05	-1.72%	
Total Bill (including HST)				\$ 27.38		\$ 26.91	\$ 0.47	-1.72%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on TOU (including OREC)				\$ 27.38		\$ 26.91	\$ -	0.47	-1.72%	
Total Bill on RPP (before Taxes)				\$ 23.53		\$ 23.12	\$ -	0.42	-1.77%	
HST				13%	\$ 3.06	13%	\$ 3.01	\$ 0.05	-1.77%	
Total Bill (including HST)				\$ 26.59		\$ 26.12	\$ 0.47	-1.77%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on RPP (including OREC)				\$ 26.59		\$ 26.12	\$ -	0.47	-1.77%	
Loss Factor (%)				3.08%		3.08%				

Customer Class: **Sentinel Lighting****1**TOU / non-TOU: **non-TOU**

Consumption		721	Connections					
		216.00	kW					
		97,008.00	kWh					
		2017 Approved Rates		2018 Proposed Rates		2018 vs 2017		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	721 \$ 5.48	\$ 3,951.08	\$ 5.44	\$ 3,922.24	-\$ 28.84	-0.73%	
Smart Meter Rate Adder	Monthly	721 \$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Incremental Revenue	Monthly	721 \$ -	\$ -	\$ -	\$ -	\$ -		
Recovery of Green Energy Act	Monthly	721 \$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	216 \$ 15.0244	\$ 3,245.27	\$ 14.9148	\$ 3,221.60	-\$ 23.67	-0.73%	
Foregone Revenue Rider	per kW	216 \$ 0.0209	\$ 4.51	\$ -	\$ -	-\$ 4.51	-100.00%	
ESM 2018 Fixed	per kW	1 \$ -	\$ -	-\$ 0.0300	-\$ 0.03	-\$ 0.03		
ESM 2018 Variable	per kW	216 \$ -	\$ -	-\$ 0.0900	-\$ 19.44	-\$ 19.44		
<b>Sub-Total A (excluding pass through)</b>			\$ 7,200.86		\$ 7,124.37	-\$ 76.50	-1.06%	
Deferral/Variance Account	per kW	216 \$ 0.8891	-\$ 192.05	-\$ 0.3376	-\$ 72.92	\$ 119.12	-62.03%	
Global Adjustment Sub-Account 1575	per kWh	97,008.00 \$ 0.0016	\$ 155.21	-\$ 0.0018	-\$ 179.99	-\$ 335.20	-215.96%	
Deferral/Variance Account	per kW	216 \$ -	\$ -	\$ -	\$ -	\$ -		
Disposition Rate Rider	per kW	216 \$ -	\$ -	-\$ 0.0173	-\$ 3.73	-\$ 3.73		
Low Voltage Service Charge	per kW	216 \$ 0.01745	\$ 3.77	\$ 0.01745	\$ 3.77	\$ -	0.00%	
Line Losses on Cost of Power		2,986.88 \$ 0.0822	\$ 245.40	\$ 0.0822	\$ 245.40	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	721 \$ -	\$ -	\$ -	\$ -	\$ -		
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 7,413.20		\$ 7,116.89	-\$ 296.31	-4.00%	
RTSR - Network	per kW	216 \$ 2.1373	\$ 461.66	\$ 2.1771	\$ 470.25	\$ 8.60	1.86%	
RTSR - Line and Transformation Connection	per kW	216 \$ 1.7069	\$ 368.69	\$ 1.7481	\$ 377.59	\$ 8.90	2.41%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 8,243.55		\$ 7,964.74	-\$ 278.81	-3.38%	
Wholesale Market Service Charge (WMSC)	per kWh	99,995 \$ 0.0036	\$ 359.98	\$ 0.0036	\$ 359.98	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	99,995 \$ 0.0003	\$ 30.00	\$ 0.0003	\$ 30.00	\$ -	0.00%	
Standard Supply Service Charge	Monthly	721 \$ 0.2500	\$ 180.25	\$ 0.2500	\$ 180.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	97,008 \$ 0.0070	\$ 679.06	\$ 0.0070	\$ 679.06	\$ -	0.00%	
TOU - Off Peak	per kWh	63055 \$ 0.0650	\$ 4,098.59	\$ 0.0650	\$ 4,098.59	\$ -	0.00%	
TOU - Mid Peak	per kWh	16491 \$ 0.0950	\$ 1,566.68	\$ 0.0950	\$ 1,566.68	\$ -	0.00%	
TOU - On Peak	per kWh	17461 \$ 0.1320	\$ 2,304.91	\$ 0.1320	\$ 2,304.91	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750 \$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	96258 \$ 0.0900	\$ 8,663.22	\$ 0.0900	\$ 8,663.22	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>			\$ 17,463.01		\$ 17,184.20	-\$ 278.81	-1.60%	
HST		13%	\$ 2,270.19	13%	\$ 2,233.95	-\$ 36.25	-1.60%	
<b>Total Bill (including HST)</b>			\$ 19,733.21		\$ 19,418.15	-\$ 315.06	-1.60%	
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -		
<b>Total Bill on TOU (including OREC)</b>			\$ 19,733.21		\$ 19,418.15	-\$ 315.06	-1.60%	
<b>Total Bill on RPP (before Taxes)</b>			\$ 18,213.81		\$ 17,934.99	-\$ 278.81	-1.53%	
HST		13%	\$ 2,367.79	13%	\$ 2,331.55	-\$ 36.25	-1.53%	
<b>Total Bill (including HST)</b>			\$ 20,581.60		\$ 20,266.54	-\$ 315.06	-1.53%	
<b>Ontario Rebate for Electricity Consumers</b>			\$ -		\$ -	\$ -		
<b>Total Bill on RPP (including OREC)</b>			\$ 20,581.60		\$ 20,266.54	-\$ 315.06	-1.53%	
<b>Loss Factor (%)</b>			3.08%		3.08%			

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

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

Consumption			1		Devices					
			0.14		kW					
			49.50		kWh					
			2017 Approved Rates		2018 Proposed Rates					
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	Monthly	1	\$ 2.15	\$ 2.15	\$ 1.98	\$ 1.98	-\$ 0.17	-7.91%		
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -			
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -			
Recovery of Green Energy Act	Monthly	1		\$ -		\$ -	\$ -			
Distribution Volumetric Rate	per kW	0.1381564	\$ 5.7204	\$ 0.79	\$ 5.2665	\$ 0.73	-\$ 0.06	-7.93%		
Foregone Revenue Rider	per kW	0.1381564	-\$ 0.0996	\$ - 0.01	\$ -	\$ -	\$ 0.01	-100.00%		
ESM 2018 Fixed	Monthly	1		\$ -	-\$ 0.0100	-\$ 0.01	-\$ 0.01			
ESM 2018 Variable	per kW	0.1381564		\$ -	-\$ 0.0343	-\$ 0.00	-\$ 0.00			
LRAM 2018 Fixed	Monthly	1		\$ -		\$ -	\$ -			
LRAM 2018 Variable	per kW	0.1381564		\$ -	\$ 0.9758	\$ 0.13	\$ 0.13			
Sub-Total A (excluding pass through)				\$ 2.93		\$ 2.83	-\$ 0.10	-3.38%		
Deferral/Variance Account	per kW	0.1381564	-\$ 0.9027	\$ 0.12	-\$ 0.3354	\$ 0.05	\$ 0.08	-62.84%		
Global Adjustment Sub-Account 1575	per kWh	49.50	\$ 0.0016	\$ 0.08	-\$ 0.0018	\$ 0.09	-\$ 0.17	-216.76%		
Deferral/Variance Account	per kW	0.1381564		\$ -		\$ -	\$ -			
Disposition Rate Rider	per kW	0.1381564		\$ -	-\$ 0.0172	-\$ 0.00	-\$ 0.00			
Low Voltage Service Charge	per kW	0.1381564	\$ 0.01702	\$ 0.00	\$ 0.01702	\$ 0.00	\$ -	0.00%		
Line Losses on Cost of Power		1.88	\$ 0.0770	\$ 0.14	\$ 0.0770	\$ 0.14	\$ -	0.00%		
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -			
Sub-Total B - Distribution (includes Sub-Total A)				\$ 3.03		\$ 2.83	-\$ 0.19	-6.43%		
RTSR - Network	per kW	0	\$ 2.0248	\$ 0.28	\$ 2.0625	\$ 0.28	\$ 0.01	1.86%		
RTSR - Line and Transformation Connection	per kW	0	\$ 1.6642	\$ 0.23	\$ 1.7044	\$ 0.24	\$ 0.01	2.42%		
Sub-Total C - Delivery (including Sub-Total B)				\$ 3.54		\$ 3.35	-\$ 0.18	-5.20%		
Wholesale Market Service Charge (WMSC)	per kWh	51	\$ 0.0036	\$ 0.18	\$ 0.0036	\$ 0.18	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	51	\$ 0.0003	\$ 0.02	\$ 0.0003	\$ 0.02	\$ -	0.00%		
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	50	\$ 0.0070	\$ 0.35	\$ 0.0070	\$ 0.35	\$ -	0.00%		
TOU - Off Peak	per kWh	32	\$ 0.0650	\$ 2.09	\$ 0.0650	\$ 2.09	\$ -	0.00%		
TOU - Mid Peak	per kWh	8	\$ 0.0950	\$ 0.80	\$ 0.0950	\$ 0.80	\$ -	0.00%		
TOU - On Peak	per kWh	9	\$ 0.1320	\$ 1.18	\$ 0.1320	\$ 1.18	\$ -	0.00%		
Energy - RPP - Tier 1	per kWh	50	\$ 0.0770	\$ 3.81	\$ 0.0770	\$ 3.81	\$ -	0.00%		
Energy - RPP - Tier 2	per kWh	0	\$ 0.0900	\$ -	\$ 0.0900	\$ -	\$ -	n/a		
Total Bill on TOU (before Taxes)				\$ 8.40		\$ 8.22	-\$ 0.18	-2.19%		
HST			13%	\$ 1.09	13%	\$ 1.07	-\$ 0.02	-2.19%		
Total Bill (including HST)				\$ 9.49		\$ 9.29	-\$ 0.21	-2.19%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on TOU (including OREC)				\$ 9.49		\$ 9.29	-\$ 0.21	-2.19%		
Total Bill on RPP (before Taxes)				\$ 8.15		\$ 7.96	-\$ 0.18	-2.26%		
HST			13%	\$ 1.06	13%	\$ 1.04	-\$ 0.02	-2.26%		
Total Bill (including HST)				\$ 9.20		\$ 9.00	-\$ 0.21	-2.26%		
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -			
Total Bill on RPP (including OREC)				\$ 9.20		\$ 9.00	-\$ 0.21	-2.26%		
Loss Factor (%)			3.79%		3.79%					

Customer Class: **Street Lighting**

1

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

		Consumption		36,000 4,973.63 1,782,038.00	Devices kW kWh				
				2017 Approved Rates		2018 Proposed Rates		2018 vs 2017	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	36,000	\$ 2.15	\$ 77,400.00	\$ 1.98	\$ 71,280.00	-\$ 6,120.00	-7.91%	
Smart Meter Rate Adder	Monthly	36,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Smart Meter Incremental Revenue	Monthly	36,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	4973.63	\$ 5.7204	\$ 28,451.15	\$ 5.2665	\$ 26,193.62	-\$ 2,257.53	-7.93%	
Foregone Revenue Rider	per kW	4973.63	\$ 0.0996	-\$ 495.37	\$ -	\$ -	\$ 495.37	-100.00%	
ESM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ 0.0100	-\$ 0.01	-\$ 0.01		
ESM 2018 Variable	per kW	4973.63	\$ -	\$ -	\$ 0.0343	-\$ 170.60	-\$ 170.60		
LRAM 2018 Fixed	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
LRAM 2018 Variable	per kW	4973.63	\$ -	\$ -	\$ 0.9758	\$ 4,853.27	\$ 4,853.27		
<b>Sub-Total A (excluding pass through)</b>				\$105,355.78		\$102,156.29	-\$ 3,199.49	-3.04%	
Deferral/Variance Account	per kW	4973.63	\$ 0.9027	-\$ 4,489.70	\$ 0.3354	-\$ 1,668.16	\$ 2,821.54	-62.84%	
Global Adjustment Sub-Account 1575	per kWh	1,782,038.00	\$ 0.0016	\$ 2,851.26	\$ 0.0018	-\$ 3,207.67	-\$ 6,058.93	-212.50%	
Deferral/Variance Account	per kW	4973.63	\$ -	\$ -	\$ -	\$ -	\$ -		
Disposition Rate Rider	per kW	4973.63	\$ -	\$ -	\$ 0.0172	-\$ 85.40	-\$ 85.40		
Low Voltage Service Charge	per kW	4973.63	\$ 0.01702	\$ 84.65	\$ 0.01702	\$ 84.65	\$ -	0.00%	
Line Losses on Cost of Power		67,539.24	\$ 0.0770	\$ 6,078.16	\$ 0.0770	\$ 6,078.16	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	36,000	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$109,880.16		\$103,357.88	-\$ 6,522.28	-5.94%	
RTSR - Network	per kW	4974	\$ 2.0248	\$ 10,070.61	\$ 2.0625	\$ 10,258.11	\$ 187.51	1.86%	
RTSR - Line and Transformation Connection	per kW	4974	\$ 1.6642	\$ 8,277.12	\$ 1.7044	\$ 8,477.05	\$ 199.94	2.42%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$128,227.88		\$122,093.04	-\$ 6,134.83	-4.78%	
Wholesale Market Service Charge (WMSC)	per kWh	1,849,577	\$ 0.0036	\$ 6,658.48	\$ 0.0036	\$ 6,658.48	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	1,849,577	\$ 0.0003	\$ 554.87	\$ 0.0003	\$ 554.87	\$ -	0.00%	
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	1,782,038	\$ 0.0070	\$ 12,474.27	\$ 0.0070	\$ 12,474.27	\$ -	0.00%	
TOU - Off Peak	per kWh	1158325	\$ 0.0650	\$ 75,291.11	\$ 0.0650	\$ 75,291.11	\$ -	0.00%	
TOU - Mid Peak	per kWh	302946	\$ 0.0950	\$ 28,779.91	\$ 0.0950	\$ 28,779.91	\$ -	0.00%	
TOU - On Peak	per kWh	320767	\$ 0.1320	\$ 42,341.22	\$ 0.1320	\$ 42,341.22	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750	\$ 0.0770	\$ 57.75	\$ 0.0770	\$ 57.75	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	1781288	\$ 0.0900	\$160,315.92	\$ 0.0900	\$160,315.92	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>				\$294,327.99		\$288,193.15	-\$ 6,134.83	-2.08%	
HST			13%	\$ 38,262.64		\$ 37,465.11	-\$ 797.53	-2.08%	
<b>Total Bill (including HST)</b>				\$332,590.63		\$325,658.26	-\$ 6,932.36	-2.08%	
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -		
<b>Total Bill on TOU (including OREC)</b>				\$332,590.63		\$325,658.26	-\$ 6,932.36	-2.08%	
<b>Total Bill on RPP (before Taxes)</b>				\$308,289.42		\$302,154.58	-\$ 6,134.83	-1.99%	
HST			13%	\$ 40,077.62		\$ 39,280.10	-\$ 797.53	-1.99%	
<b>Total Bill (including HST)</b>				\$348,367.04		\$341,434.68	-\$ 6,932.36	-1.99%	
<b>Ontario Rebate for Electricity Consumers</b>				\$ -		\$ -	\$ -		
<b>Total Bill on RPP (including OREC)</b>				\$348,367.04		\$341,434.68	-\$ 6,932.36	-1.99%	
<b>Loss Factor (%)</b>				3.79%		3.79%			



**ATTACHMENT 4 – REVENUE REQUIREMENT WORK FORM HORIZON UTILITIES RZ**



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers



Version 7.02

Utility Name	Horizon Utilities Corporation
Service Territory	Hamilton & St. Catharines
Assigned EB Number	EB-2017-0024
Name and Title	Indy J. Butany-DeSouza, Vice-President, Regulator
Phone Number	905-821-5727
Email Address	<a href="mailto:indy.butany@alecrautilities.com">indy.butany@alecrautilities.com</a>

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

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

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





Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

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## Notes:

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



# Revenue Requirement Workform (RRWF) for 2017 Filers

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

	Initial Application	(2)	Adjustments	Technical Conference	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$604,017,642			\$ 604,017,642			\$604,017,642
Accumulated Depreciation (average)	(\$150,106,770)	(5)		(\$150,106,770)			(\$150,106,770)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$62,636,457			\$ 62,636,457			\$62,636,457
Cost of Power	\$543,349,203			\$ 543,349,203		\$ -	\$543,349,203
Working Capital Rate (%)	12.00%	(9)		12.00%	(9)		12.00% (9)
<b>2 Utility Income</b>							
Operating Revenues:							
Distribution Revenue at Current Rates	\$115,455,860		\$0	\$115,455,860		\$0	\$115,455,860
Distribution Revenue at Proposed Rates	\$113,952,047		\$0	\$113,952,047		\$0	\$113,952,047
<b>Other Revenue:</b>							
Specific Service Charges	\$756,290		\$0	\$756,290		\$0	\$756,290
Late Payment Charges	\$875,000		\$0	\$875,000		\$0	\$875,000
Other Distribution Revenue							
Other Income and Deductions	\$4,234,909		\$0	\$4,234,909		\$0	\$4,234,909
Total Revenue Offsets	\$5,866,199	(7)	\$0	\$5,866,199		\$0	\$5,866,199
<b>Operating Expenses:</b>							
OM+A Expenses	\$62,322,555			\$ 62,322,555			\$62,322,555
Depreciation/Amortization	\$24,667,457			\$ 24,667,457			\$24,667,457
Property taxes	\$313,902			\$ 313,902			\$313,902
Other expenses							
<b>3 Taxes/PILs</b>							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$9,552,657)	(3)		(\$9,552,657)			(\$9,552,657)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$2,179,778			\$2,179,778			\$2,179,778
Income taxes (grossed up)	\$2,965,684			\$2,965,684			\$2,965,684
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	11.50%			11.50%			11.50%
Income Tax Credits	(\$190,000)			(\$190,000)			(\$190,000)
<b>4 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% (8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)	0.0%			0.0%			0.0%
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	3.62%			3.62%			3.62%
Short-term debt Cost Rate (%)	1.76%			1.76%			1.76%
Common Equity Cost Rate (%)	8.78%			8.78%			8.78%
Preferred Shares Cost Rate (%)	0.00%						

## Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Rate Base and Working Capital

Line No.	Particulars	Initial Application	Adjustments	Technical Conference	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) <sup>(2)</sup>	\$604,017,642	\$ -	\$604,017,642	\$ -	\$604,017,642
2	Accumulated Depreciation (average) <sup>(2)</sup>	(\$150,106,770)	\$ -	(\$150,106,770)	\$ -	(\$150,106,770)
3	Net Fixed Assets (average) <sup>(2)</sup>	\$453,910,872	\$ -	\$453,910,872	\$ -	\$453,910,872
4	Allowance for Working Capital <sup>(1)</sup>	\$72,718,279	\$ -	\$72,718,279	\$ -	\$72,718,279
5	<b>Total Rate Base</b>	<b>\$526,629,152</b>	<b>\$ -</b>	<b>\$526,629,152</b>	<b>\$ -</b>	<b>\$526,629,152</b>

### (1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$62,636,457	\$ -	\$62,636,457	\$ -	\$62,636,457
7	Cost of Power	\$543,349,203	\$ -	\$543,349,203	\$ -	\$543,349,203
8	Working Capital Base	\$605,985,660	\$ -	\$605,985,660	\$ -	\$605,985,660
9	Working Capital Rate % <sup>(1)</sup>	12.00%	0.00%	12.00%	0.00%	12.00%
10	Working Capital Allowance	\$72,718,279	\$ -	\$72,718,279	\$ -	\$72,718,279

#### Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2017 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Technical Conference	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$113,952,047	\$ -	\$113,952,047	\$ -	\$113,952,047
2	Other Revenue <sup>(1)</sup>	\$5,866,199	\$ -	\$5,866,199	\$ -	\$5,866,199
3	Total Operating Revenues	\$119,818,245	\$ -	\$119,818,245	\$ -	\$119,818,245
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$62,322,555	\$ -	\$62,322,555	\$ -	\$62,322,555
5	Depreciation/Amortization	\$24,667,457	\$ -	\$24,667,457	\$ -	\$24,667,457
6	Property taxes	\$313,902	\$ -	\$313,902	\$ -	\$313,902
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$87,303,914	\$ -	\$87,303,914	\$ -	\$87,303,914
10	Deemed Interest Expense	\$11,053,432	\$ -	\$11,053,432	\$ -	\$11,053,432
11	Total Expenses (lines 9 to 10)	\$98,357,345	\$ -	\$98,357,345	\$ -	\$98,357,345
12	Utility income before income taxes	\$21,460,900	\$ -	\$21,460,900	\$ -	\$21,460,900
13	Income taxes (grossed-up)	\$2,965,684	\$ -	\$2,965,684	\$ -	\$2,965,684
14	Utility net income	\$18,495,216	\$ -	\$18,495,216	\$ -	\$18,495,216

## Notes

### Other Revenues / Revenue Offsets

<sup>(1)</sup>	Specific Service Charges	\$756,290	\$ -	\$756,290	\$ -	\$756,290
	Late Payment Charges	\$875,000	\$ -	\$875,000	\$ -	\$875,000
	Other Distribution Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Income and Deductions	\$4,234,909	\$ -	\$4,234,909	\$ -	\$4,234,909
	Total Revenue Offsets	\$5,866,199	\$ -	\$5,866,199	\$ -	\$5,866,199



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Taxes/PILs

Line No.	Particulars	Application	Technical Conference	Per Board Decision
<b><u>Determination of Taxable Income</u></b>				
1	Utility net income before taxes	\$18,495,216	\$18,495,216	\$18,495,216
2	Adjustments required to arrive at taxable utility income	(\$9,552,657)	(\$9,552,657)	(\$9,552,657)
3	Taxable income	<u>\$8,942,559</u>	<u>\$8,942,559</u>	<u>\$8,942,559</u>
<b><u>Calculation of Utility income Taxes</u></b>				
4	Income taxes	<u>\$2,179,778</u>	<u>\$2,179,778</u>	<u>\$2,179,778</u>
6	Total taxes	<u>\$2,179,778</u>	<u>\$2,179,778</u>	<u>\$2,179,778</u>
7	Gross-up of Income Taxes	<u>\$785,906</u>	<u>\$785,906</u>	<u>\$785,906</u>
8	Grossed-up Income Taxes	<u>\$2,965,684</u>	<u>\$2,965,684</u>	<u>\$2,965,684</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$2,965,684</u>	<u>\$2,965,684</u>	<u>\$2,965,684</u>
10	Other tax Credits	(\$190,000)	(\$190,000)	(\$190,000)
<b><u>Tax Rates</u></b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes





# Revenue Requirement Workform (RRWF) for 2017 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return		
		Initial Application						
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$294,912,325	3.62%			\$10,682,685
2	Short-term Debt	4.00%		\$21,065,166	1.76%			\$370,747
3	Total Debt	60.00%		\$315,977,491	3.50%			\$11,053,432
	Equity							
4	Common Equity	40.00%		\$210,651,661	8.78%			\$18,495,216
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$210,651,661	8.78%			\$18,495,216
7	Total	100.00%		\$526,629,152	5.61%			\$29,548,647
		Technical Conference						
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$294,912,325	3.62%			\$10,682,685
2	Short-term Debt	4.00%		\$21,065,166	1.76%			\$370,747
3	Total Debt	60.00%		\$315,977,491	3.50%			\$11,053,432
	Equity							
4	Common Equity	40.00%		\$210,651,661	8.78%			\$18,495,216
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$210,651,661	8.78%			\$18,495,216
7	Total	100.00%		\$526,629,152	5.61%			\$29,548,647
		Per Board Decision						
		(%)		(\$)		(%)		(\$)
	Debt							
8	Long-term Debt	56.00%		\$294,912,325	3.62%			\$10,682,685
9	Short-term Debt	4.00%		\$21,065,166	1.76%			\$370,747
10	Total Debt	60.00%		\$315,977,491	3.50%			\$11,053,432
	Equity							
11	Common Equity	40.00%		\$210,651,661	8.78%			\$18,495,216
12	Preferred Shares	0.00%		\$ -	0.00%			\$ -
13	Total Equity	40.00%		\$210,651,661	8.78%			\$18,495,216
14	Total	100.00%		\$526,629,152	5.61%			\$29,548,647

### Notes



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Technical Conference		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		(\$1,503,813)		(\$1,503,813)		(\$1,503,813)
2	Distribution Revenue	\$115,455,860	\$115,455,860	\$115,455,860	\$115,455,859	\$115,455,860	\$115,455,860
3	Other Operating Revenue	\$5,866,199	\$5,866,199	\$5,866,199	\$5,866,199	\$5,866,199	\$5,866,199
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$121,322,058</b>	<b>\$119,818,245</b>	<b>\$121,322,058</b>	<b>\$119,818,245</b>	<b>\$121,322,058</b>	<b>\$119,818,245</b>
5	Operating Expenses	\$87,303,914	\$87,303,914	\$87,303,914	\$87,303,914	\$87,303,914	\$87,303,914
6	Deemed Interest Expense	\$11,053,432	\$11,053,432	\$11,053,432	\$11,053,432	\$11,053,432	\$11,053,432
8	<b>Total Cost and Expenses</b>	<b>\$98,357,345</b>	<b>\$98,357,345</b>	<b>\$98,357,345</b>	<b>\$98,357,345</b>	<b>\$98,357,345</b>	<b>\$98,357,345</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$22,964,713</b>	<b>\$21,460,900</b>	<b>\$22,964,713</b>	<b>\$21,460,900</b>	<b>\$22,964,713</b>	<b>\$21,460,900</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$9,552,657)	(\$9,552,657)	(\$9,552,657)	(\$9,552,657)	(\$9,552,657)	(\$9,552,657)
11	<b>Taxable Income</b>	<b>\$13,412,056</b>	<b>\$11,908,243</b>	<b>\$13,412,057</b>	<b>\$11,908,244</b>	<b>\$13,412,056</b>	<b>\$11,908,243</b>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	<b>\$3,554,195</b>	<b>\$3,155,684</b>	<b>\$3,554,195</b>	<b>\$3,155,685</b>	<b>\$3,554,195</b>	<b>\$3,155,684</b>
14	<b>Income Tax Credits</b>	<b>(\$190,000)</b>	<b>(\$190,000)</b>	<b>(\$190,000)</b>	<b>(\$190,000)</b>	<b>(\$190,000)</b>	<b>(\$190,000)</b>
15	<b>Utility Net Income</b>	<b>\$19,600,518</b>	<b>\$18,495,216</b>	<b>\$19,600,518</b>	<b>\$18,495,216</b>	<b>\$19,600,518</b>	<b>\$18,495,216</b>
16	<b>Utility Rate Base</b>	<b>\$526,629,152</b>	<b>\$526,629,152</b>	<b>\$526,629,152</b>	<b>\$526,629,152</b>	<b>\$526,629,152</b>	<b>\$526,629,152</b>
17	Deemed Equity Portion of Rate Base	\$210,651,661	\$210,651,661	\$210,651,661	\$210,651,661	\$210,651,661	\$210,651,661
18	Income/(Equity Portion of Rate Base)	9.30%	8.78%	9.30%	8.78%	9.30%	8.78%
19	Target Return - Equity on Rate Base	8.78%	8.78%	8.78%	8.78%	8.78%	8.78%
20	Deficiency/Sufficiency in Return on Equity	0.52%	0.00%	0.52%	0.00%	0.52%	0.00%
21	Indicated Rate of Return	5.82%	5.61%	5.82%	5.61%	5.82%	5.61%
22	Requested Rate of Return on Rate Base	5.61%	5.61%	5.61%	5.61%	5.61%	5.61%
23	Deficiency/Sufficiency in Rate of Return	0.21%	0.00%	0.21%	0.00%	0.21%	0.00%
24	Target Return on Equity	\$18,495,216	\$18,495,216	\$18,495,216	\$18,495,216	\$18,495,216	\$18,495,216
25	Revenue Deficiency/(Sufficiency)	(\$1,105,303)	\$ -	(\$1,105,302)	\$ -	(\$1,105,303)	\$ -
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>(\$1,503,813) <sup>(1)</sup></b>		<b>(\$1,503,813) <sup>(1)</sup></b>		<b>(\$1,503,813) <sup>(1)</sup></b>	

### Notes:

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Requirement

Line No.	Particulars	Application	Technical Conference	Per Board Decision
1	OM&A Expenses	\$62,322,555	\$62,322,555	\$62,322,555
2	Amortization/Depreciation	\$24,667,457	\$24,667,457	\$24,667,457
3	Property Taxes	\$313,902	\$313,902	\$313,902
5	Income Taxes (Grossed up)	\$2,965,684	\$2,965,684	\$2,965,684
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$11,053,432	\$11,053,432	\$11,053,432
	Return on Deemed Equity	\$18,495,216	\$18,495,216	\$18,495,216
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$119,818,245</u>	<u>\$119,818,245</u>	<u>\$119,818,245</u>
9	Revenue Offsets	\$5,866,199	\$5,866,199	\$5,866,199
10	<b>Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)</b>	<u>\$113,952,047</u>	<u>\$113,952,047</u>	<u>\$113,952,047</u>
11	Distribution revenue	\$113,952,047	\$113,952,047	\$113,952,047
12	Other revenue	\$5,866,199	\$5,866,199	\$5,866,199
13	<b>Total revenue</b>	<u>\$119,818,245</u>	<u>\$119,818,245</u>	<u>\$119,818,245</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$ - <sup>(1)</sup></u>	<u>\$ - <sup>(1)</sup></u>	<u>\$ - <sup>(1)</sup></u>

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Technical Conference	Δ% <sup>(2)</sup>	Per Board Decision	Δ% <sup>(2)</sup>
<b>Service Revenue Requirement</b>	\$119,818,245	\$119,818,245	\$0	\$119,818,245	(\$1)
<b>Grossed-Up Revenue</b>					
<b>Deficiency/(Sufficiency)</b>	(\$1,503,813)	(\$1,503,813)	(\$0)	(\$1,503,813)	(\$1)
<b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>	\$113,952,047	\$113,952,047	\$0	\$113,952,047	(\$1)
<b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b>	(\$1,503,813)	(\$1,503,813)	\$0	(\$1,503,813)	(\$1)

### Notes

<sup>(1)</sup> Line 11 - Line 8

<sup>(2)</sup> Percentage Change Relative to Initial Application

**ATTACHMENT 5 – INCOME TAX/PILS WORK FORM HORIZON UTILITIES RZ**



# Income Tax/PILs Workform for 2017 Filers

Version 1.02

Utility Name	Horizon Utilities Corporation
Assigned EB Number	EB-2017-00024
Name and Title	Indy J. Butany-DeSouza, Vice-President, Regulatory Affairs
Phone Number	905-821-5727
Email Address	indy.butany@alecrautilities.com
Date	07-Jul-17
Last COS Re-based Year	2015

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

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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.*

## Instructions

### Purpose

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

Tab **S Summary** is a summary of the amounts to be transferred to the Data Input Sheet of the Revenue Requirement Workform.

### Methodology

To calculate the PILs for the Test Year:

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

Inputs should include:

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

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

### Other Notes

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

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

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

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

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

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

For the 2017 Application, the "Test Year" is 2017, the "Historical Year" is 2015, and the "Bridge Year" is 2016.

Updated: June 14, 2016

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# Income Tax/PILs Workform for 2017 Filers

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

## Historical Year

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

## Bridge Year

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

## Test Year

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

# Income Tax/PILs Workform for 2017 Filers

No inputs required on this worksheet.

## Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-9,552,657
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	2,179,778
Test Year - Grossed-up PILs	<u>T0</u>	2,965,685
Effective Federal Tax Rate	<u>T0</u>	15.0%
Effective Ontario Tax Rate	<u>T0</u>	11.5%
 <u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	<u>T1</u>	18,495,216
Taxable Income	<u>T1</u>	8,942,559
Difference	calculated	-9,552,657 as above





# Income Tax/PILs Workform for 2017 Filers

## Rate Base

### Return on Ratebase

Deemed ShortTerm Debt %

Deemed Long Term Debt %

Deemed Equity %

Short Term Interest Rate

Long Term Interest

Return on Equity (Regulatory Income)

Return on Rate Base

4.00%

56.00%

40.00%

1.76%

3.62%

8.78%

S

\$ 526,629,152

T

\$ 21,065,166

U

\$ 294,912,325

V

\$ 210,651,661

Z

\$ 370,747

AA

\$ 10,682,685

AB

\$ 18,495,216

\$ 29,548,647

Bridge Year

 $W = S * T$  $X = S * U$  $Y = S * V$  $AC = W * Z$  $AD = X * AA$  $AE = Y * AB$  $AF = AC + AD + AE$ 

T1

## Questions that must be answered

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

Historical Year

Bridge Year

Test Year

No	No	No
No	No	No
No	No	No
No	No	No
No	No	No
No	No	No
No	No	No
No	No	No



# Income Tax/PILs Workform for 2017 Filers

## Tax Rates

### Federal & Provincial As of May 16, 2016

#### Federal income tax

General corporate rate

Federal tax abatement

Adjusted federal rate

Rate reduction

#### Federal Income Tax

#### Ontario income tax

#### Combined federal and Ontario

#### Federal & Ontario Small Business

Federal small business threshold

Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016	Effective January 1, 2017
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%

## Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. Regarding the small business deduction, if applicable,
  - a. If taxable capital exceeds \$15 million, the small business rate will not be applicable.
  - b. If taxable capital is below \$10 million, the small business rate would be applicable.
  - c. If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.



# Income Tax/PILs Workform for 2017 Filers

## PILs Tax Provision - Historical Year

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

Regulatory Taxable Income  
Combined Tax Rate and PILs

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

11.23%  
15.00%

B  
C

[H1](#)

**Wires Only**

\$ 13,197,369 A

26.23% D = B + C

**Total Income Taxes**

\$ 3,462,303 E = A \* D

Investment Tax Credits  
Miscellaneous Tax Credits  
**Total Tax Credits**

\$ 140,000 F

G

\$ 140,000 H = F + G

**Corporate PILs/Income Tax Provision for Historical Year**

\$ 3,322,303 I = E - H



# Income Tax/PILs Workform for 2017 Filers

## Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
<b>Income before PILs/Taxes</b>	<b>A</b>	<b>18,223,662</b>		18,223,662
<b>Additions:</b>				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	24,021,596		24,021,596
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	2,739,310		2,739,310
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	45,000		45,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	1,950,000		1,950,000
Reserves from financial statements- balance at end of year	126	25,778,753		25,778,753
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
<b>Other Additions</b>				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294	136,000		136,000
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
				0

# Income Tax/PILs Workform for 2017 Filers

### Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
				0
				0
				0
				0
				0
				0
				0
				0
				0
<b>Total Additions</b>		<b>54,670,659</b>	<b>0</b>	<b>54,670,659</b>
<b>Deductions:</b>				
Gain on disposal of assets per financial statements	401	453,006		453,006
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	32,575,910		32,575,910
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	509,646		509,646
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	1,950,000		1,950,000
Reserves from financial statements - balance at beginning of year	414	25,778,753		25,778,753
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393	884,000		884,000
	394	203,834		203,834
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Other Deductions		-2,658,197		-2,658,197
				0
				0
				0
				0
				0
				0
<b>Total Deductions</b>		<b>59,696,952</b>	<b>0</b>	<b>59,696,952</b>
<b>Net Income for Tax Purposes</b>		<b>13,197,369</b>	<b>0</b>	<b>13,197,369</b>
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 ( <b>item 82</b> )	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
<b>TAXABLE INCOME</b>		<b>13,197,369</b>	<b>0</b>	<b>13,197,369</b>



# Income Tax/PILs Workform for 2017 Filers

## Schedule 7-1 Loss Carry Forward - Historical

### Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
<b>Non-Capital Loss Carry Forward Deduction</b>			
Actual Historical			0

[B4](#)

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

[B4](#)

# Income Tax/PILs Workform for 2017 Filers

### Schedule 8 - Historical Year

<b>Class</b>	<b>Class Description</b>	<b>UCC End of Year Historical per tax returns</b>	<b>Less: Non- Distribution Portion</b>	<b>UCC Regulated Historical Year</b>
<b>1</b>	Distribution System - post 1987	168,241,854		168,241,854
<b>1 Enhanced</b>	Non-residential Buildings Reg. 1100(1)(a.1) election			0
<b>2</b>	Distribution System - pre 1988	28,676,720		28,676,720
<b>8</b>	General Office/Stores Equip	5,343,321		5,343,321
<b>10</b>	Computer Hardware/ Vehicles	3,349,774		3,349,774
<b>10.1</b>	Certain Automobiles			0
<b>12</b>	Computer Software	227,750		227,750
<b>13<sub>1</sub></b>	Lease # 1	9,492		9,492
<b>13<sub>2</sub></b>	Lease #2			0
<b>13<sub>3</sub></b>	Lease # 3			0
<b>13<sub>4</sub></b>	Lease # 4			0
<b>14</b>	Franchise			0
<b>17</b>	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	49,163		49,163
<b>42</b>	Fibre Optic Cable			0
<b>43.1</b>	Certain Energy-Efficient Electrical Generating Equipment	55,785		55,785
<b>43.2</b>	Certain Clean Energy Generation Equipment			0
<b>45</b>	Computers & Systems Software acq'd post Mar 22/04	11,553		11,553
<b>46</b>	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
<b>47</b>	Distribution System - post February 2005	233,511,397		233,511,397
<b>50</b>	Data Network Infrastructure Equipment - post Mar 2007	1,418,087		1,418,087
<b>52</b>	Computer Hardware and system software	0		0
<b>95</b>	CWIP	3,620,861		3,620,861
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	444,515,759	0	444,515,759



# Income Tax/PILs Workform for 2017 Filer

## Schedule 10 CEC - Historical Year

### Cumulative Eligible Capital

7,280,658

#### Additions

Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
<b>Subtotal</b>				<b>7,280,658</b>

#### Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
<b>Subtotal</b>	0	x 3/4 =		0

<b>Cumulative Eligible Capital Balance</b>				<b>7,280,658</b>
<b>Current Year Deduction</b>	<b>7,280,658</b>	<b>x 7% =</b>		<b>509,646</b>
<b>Cumulative Eligible Capital - Closing Balance</b>				<b>6,771,012</b>





# Income Tax/PILs Workform for 2

## Schedule 13 Tax Reserves - Historical

### Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
<b>Tax Reserves Not Deducted for accounting purposes</b>			
Reserve for doubtful accounts ss. 20(1)(l)	1,750,000		1,750,000
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)	200,000		200,000
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
<b>Total</b>	<b>1,950,000</b>	<b>0</b>	<b>1,950,000</b>
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>			
General Reserve for Inventory Obsolescence (non-specific)	450,000		450,000
General reserve for bad debts			0
Accrued Employee Future Benefits:	23,275,906		23,275,906
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave	58,309		58,309
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other	1,994,538		1,994,538
			0
			0
<b>Total</b>	<b>25,778,753</b>	<b>0</b>	<b>25,778,753</b>



# Income Tax/PILs Workform for 2017 Filers

## PILS Tax Provision - Bridge Year

### Regulatory Taxable Income

	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate	
Ontario (Max 11.5%)	11.5%	4.5%	#####	11.2%	<b>B</b>
Federal (Max 15%)	15.0%	10.5%	#####	14.8%	<b>C</b>
Combined effective tax rate (Max 26.5%)					

### Total Income Taxes

Investment Tax Credits  
Miscellaneous Tax Credits

### Total Tax Credits

### Corporate PILs/Income Tax Provision for Bridge Year

### Wires Only

Reference

B1

\$ 13,605,421 **A**26.08% **D = B + C**\$ 3,547,937 **E = A \* D**\$ 156,000 **F****G**\$ 156,000 **H = F + G**\$ 3,391,937 **I = E - H**

### Note:

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



# Income Tax/PILs Workform for 2017 Filers

## Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		18,281,100
<b>Additions:</b>			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		24,069,733
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		2,673,315
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		45,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	1,950,000
Reserves from financial statements- balance at end of year	126	B13	26,329,753
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



# Income Tax/PILs Workform for 2017 Filers

## Adjusted Taxable Income - Bridge Year

<b>Other Additions</b>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
Other Additions (Apprenticeship Tax Credits)	294		140,000
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
<b>Total Additions</b>			<b>55,207,801</b>
<b>Deductions:</b>			
Gain on disposal of assets per financial statements	401		454,896
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	32,664,223
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	473,971
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	1,950,000
Reserves from financial statements - balance at beginning of year	414	B13	25,778,753
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			



# Income Tax/PILs Workform for 2017 Filers

## Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
Deferred Revenue Capital Contributions Amortization	393		1,016,000
Depreciation previously added back to income	394		203,834
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Other deductions			-2,658,197
<b>Total Deductions</b>		calculated	<b>59,883,480</b>
<b>Net Income for Tax Purposes</b>		calculated	<b>13,605,421</b>
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
<b>TAXABLE INCOME</b>		calculated	<b>13,605,421</b>



# Income Tax/PILs Workform for 2017 Filers

## Corporation Loss Continuity and Application

### Schedule 4 Loss Carry Forward - Bridge Year

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

T4

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

T4

 Ontario Energy Board

# Income Tax/PILs Workform for 2017 Filers

### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	H8	\$ 168,241,854	\$ 2,495,000		\$ 170,736,854	\$ 1,247,500	\$ 169,489,354	4%	\$ 6,779,574		\$ 163,957,280
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	H8				\$ -	\$ -	\$ -	6%	\$ -		\$ -
2	Distribution System - pre 1988	H8	\$ 28,676,720			\$ 28,676,720	\$ -	\$ 28,676,720	6%	\$ 1,720,603		\$ 26,956,117
8	General Office/Stores Equip	H8	\$ 5,343,321	\$ 665,200		\$ 6,008,521	\$ 332,600	\$ 5,675,921	20%	\$ 1,135,184		\$ 4,873,337
10	Computer Hardware/ Vehicles	H8	\$ 3,349,774	\$ 780,000		\$ 4,129,774	\$ 390,000	\$ 3,739,774	30%	\$ 1,121,932		\$ 3,007,842
10.1	Certain Automobiles	H8				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	H8	\$ 227,750	\$ 439,500		\$ 667,250	\$ 219,750	\$ 447,500	100%	\$ 447,500		\$ 219,750
13 1	Lease # 1	H8	\$ 9,492			\$ 9,492	\$ -	\$ 9,492	10%	\$ 949		\$ 8,543
13 2	Lease #2	H8				\$ -	\$ -	\$ -	-	\$ -		\$ -
13 3	Lease # 3	H8				\$ -	\$ -	\$ -	-	\$ -		\$ -
13 4	Lease # 4	H8				\$ -	\$ -	\$ -	-	\$ -		\$ -
14	Franchise	H8				\$ -	\$ -	\$ -	-	\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	H8	\$ 49,163			\$ 49,163	\$ -	\$ 49,163	8%	\$ 3,933		\$ 45,230
42	Fibre Optic Cable	H8				\$ -	\$ -	\$ -	12%	\$ -		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	H8	\$ 55,785			\$ 55,785	\$ -	\$ 55,785	30%	\$ 16,736		\$ 39,050
43.2	Certain Clean Energy Generation Equipment	H8				\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	H8	\$ 11,553			\$ 11,553	\$ -	\$ 11,553	45%	\$ 5,199		\$ 6,354
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	H8	\$ 233,511,397	\$ 39,799,214	\$ 454,896	\$ 272,855,716	\$ 19,672,159	\$ 253,183,557	8%	\$ 20,254,685		\$ 252,601,031
50	Data Network Infrastructure Equipment - post Mar 2007	H8	\$ 1,418,087	\$ 1,447,200		\$ 2,865,287	\$ 723,600	\$ 2,141,687	55%	\$ 1,177,928		\$ 1,687,359
52	Computer Hardware and system software	H8	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	H8	\$ 3,620,861			\$ 3,620,861	\$ -	\$ 3,620,861	-	\$ -		\$ 3,620,861
52	Computer Hardware and system software					\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
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						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
						\$ -	\$ -	\$ -	-	\$ -		\$ -
	TOTAL		\$ 444,515,759	\$ 45,626,114	\$ 454,896	\$ 489,686,977	\$ 22,585,609	\$ 467,101,368	-	\$ 32,664,223	B1	\$ 457,022,754



# Income Tax/PILs Workform for 2017 Filer

## Schedule 10 CEC - Bridge Year

### Cumulative Eligible Capital

Reference

[H10](#)

6,771,012

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

Amount transferred on amalgamation or wind-up of subsidiary

Subtotal

x 3/4 = 0

x 1/2 = 0

0

0

0

6,771,012

#### Deductions

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

Other Adjustments

Subtotal

x 3/4 =

0

Cumulative Eligible Capital Balance

6,771,012

Current Year Deduction

6,771,012

x 7% =

473,971

Cumulative Eligible Capital - Closing Balance

6,297,041



# Income Tax/PILs Workform for 2017 Filers

## Schedule 13 Tax Reserves - Bridge Year

### Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
<b>Tax Reserves Not Deducted for accounting purposes</b>									
Reserve for doubtful accounts ss. 20(1)(l)	<a href="#">H13</a>	1,750,000		1,750,000			1,750,000	<a href="#">T13</a>	0
Reserve for goods and services not delivered ss. 20(1)(m)	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Reserve for unpaid amounts ss. 20(1)(n)	<a href="#">H13</a>	200,000		200,000			200,000	<a href="#">T13</a>	0
Debt & Share Issue Expenses ss. 20(1)(e)	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Other tax reserves	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
		0		0			0		0
		0		0			0		0
<b>Total</b>		<b>1,950,000</b>	<b>0</b>	<b>1,950,000</b>	<a href="#">B1</a>	<b>0</b>	<b>1,950,000</b>	<a href="#">B1</a>	<b>0</b>
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>									
General Reserve for Inventory Obsolescence (non-specific)	<a href="#">H13</a>	450,000		450,000			450,000	<a href="#">T13</a>	0
General reserve for bad debts	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Accrued Employee Future Benefits:	<a href="#">H13</a>	23,275,906		23,275,906	551,000		23,826,906	<a href="#">T13</a>	551,000
- Medical and Life Insurance	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
- Short & Long-term Disability	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
- Accumulated Sick Leave	<a href="#">H13</a>	58,309		58,309			58,309	<a href="#">T13</a>	0
- Termination Cost	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
- Other Post-Employment Benefits	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Provision for Environmental Costs	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Restructuring Costs	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Accrued Contingent Litigation Costs	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Accrued Self-Insurance Costs	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Other Contingent Liabilities	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<a href="#">H13</a>	0		0			0	<a href="#">T13</a>	0
Other	<a href="#">H13</a>	1,994,538		1,994,538			1,994,538	<a href="#">T13</a>	0
		0		0			0		0
		0		0			0		0
<b>Total</b>		<b>25,778,753</b>	<b>0</b>	<b>25,778,753</b>	<a href="#">B1</a>	<b>551,000</b>	<b>26,329,753</b>	<a href="#">B1</a>	<b>551,000</b>



# Income Tax/PILs Workform for 2017 Filers

## PILs Tax Provision - Test Year

### Regulatory Taxable Income

	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate	
Ontario (Max 11.5%)	11.5%	11.5%	\$ 1,028,394	11.5%	<b>B</b>
Federal (Max 15%)	15.0%	15.0%	\$ 1,341,384	15.0%	<b>C</b>

Combined effective tax rate (Max 26.5%)

### Total Income Taxes

Investment Tax Credits  
Miscellaneous Tax Credits

### Total Tax Credits

### Corporate PILs/Income Tax Provision for Test Year

Corporate PILs/Income Tax Provision Gross Up <sup>1</sup>

Income Tax (grossed-up)

### Note:

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

### Wires Only

[T1](#) \$ 8,942,559 **A**

26.50% **D = B + C**

\$ 2,369,778 **E = A \* D**

\$ 190,000 **F**

**G**

\$ 190,000 **H = F + G**

\$ 2,179,778 **I = E - H** [S. Su](#)

73.50% **J = 1-D** \$ 785,906 **K = I/J-I**

\$ 2,965,685 **L = K + I** [S. Su](#)



# Income Tax/PILs Workform for 2017 File

## Taxable Income - Test Year

		Working Paper Reference	Test Year Taxable Income
<b>Net Income Before Taxes</b>		<u>A</u>	18,495,216
	<b>T2 S1 line #</b>		
<b>Additions:</b>			
Interest and penalties on taxes	103		
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		23,428,161
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		2,887,498
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		45,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	1,950,000
Reserves from financial statements- balance at end of year	126	<u>T13</u>	26,936,853
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
	294		
Other Additions (Apprenticeship Tax Credits)	295		156,000
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
<b>Total Additions</b>			<b>55,403,512</b>
<b>Deductions:</b>			
Gain on disposal of assets per financial statements	401		500,203
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>T8</u>	34,383,586
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	<u>T10</u>	440,793
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	<u>T13</u>	1,950,000
Reserves from financial statements - balance at beginning of year	414	<u>T13</u>	26,329,753
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		

Non-taxable imputed interest income on deferral and variance accounts	392		
Deferred Revenue Capital Contributions Amortization	416		1,148,000
Depreciation previously added back to income			203,834
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
<b>Total Deductions</b>		calculated	<b>64,956,169</b>
<b>NET INCOME FOR TAX PURPOSES</b>		calculated	<b>8,942,559</b>
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
<b>REGULATORY TAXABLE INCOME</b>		calculated	<b>8,942,559</b>

T0



# Income Tax/PILs Workform for 2017 Filers

## Schedule 7-1 Loss Carry Forward - Test Year

### Corporation Loss Continuity and Application

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

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

 Ontario Energy Board

# Income Tax/PILs Workform for 2017 Filers

## Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	B8	\$ 163,957,280	395,000		\$ 164,352,280	\$ 197,500	\$ 164,154,780	4%	\$ 6,566,191		\$ 157,786,089
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ -			\$ -	\$ -	\$ -	6%	\$ -		\$ -
2	Distribution System - pre 1988	B8	\$ 26,956,117			\$ 26,956,117	\$ -	\$ 26,956,117	6%	\$ 1,617,367		\$ 25,338,750
8	General Office/Stores Equip	B8	\$ 4,873,337	693,200		\$ 5,566,537	\$ 346,600	\$ 5,219,937	20%	\$ 1,043,987		\$ 4,522,550
10	Computer Hardware/ Vehicles	B8	\$ 3,007,842	790,000		\$ 3,797,842	\$ 395,000	\$ 3,402,842	30%	\$ 1,020,853		\$ 2,776,989
10.1	Certain Automobiles	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	B8	\$ 219,750	1,664,500		\$ 1,884,250	\$ 832,250	\$ 1,052,000	100%	\$ 1,052,000		\$ 832,250
13.1	Lease # 1	B8	\$ 8,543			\$ 8,543	\$ -	\$ 8,543	10%	\$ 854		\$ 7,688
13.2	Lease #2	B8	\$ -			\$ -	\$ -	\$ -	-	\$ -		\$ -
13.3	Lease # 3	B8	\$ -			\$ -	\$ -	\$ -	-	\$ -		\$ -
13.4	Lease # 4	B8	\$ -			\$ -	\$ -	\$ -	-	\$ -		\$ -
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -	-	\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	B8	\$ 45,230			\$ 45,230	\$ -	\$ 45,230	8%	\$ 3,618		\$ 41,612
42	Fibre Optic Cable	B8	\$ -			\$ -	\$ -	\$ -	12%	\$ -		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ 39,050			\$ 39,050	\$ -	\$ 39,050	30%	\$ 11,715		\$ 27,335
43.2	Certain Clean Energy Generation Equipment	B8	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	\$ 6,354			\$ 6,354	\$ -	\$ 6,354	45%	\$ 2,859		\$ 3,495
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	B8	\$ 252,601,031	42,731,604	-500,203	\$ 294,832,432	\$ 21,115,701	\$ 273,716,732	8%	\$ 21,897,339		\$ 272,935,094
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ 1,687,359	868,200		\$ 2,555,559	\$ 434,100	\$ 2,121,459	55%	\$ 1,166,803		\$ 1,388,757
52	Computer Hardware and system software	B8	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	B8	\$ 3,620,861			\$ 3,620,861	\$ -	\$ 3,620,861	0%	\$ -		\$ 3,620,861
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
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			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 457,022,754	\$ 47,142,504	-\$ 500,203	\$ 503,665,055	\$ 23,321,151	\$ 480,343,905		\$ 34,383,586	T1	\$ 469,281,469



# Income Tax/PILs Workform for 2016 Filers

## Schedule 10 CEC - Test Year

### Cumulative Eligible Capital

B10

6,297,041

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

x 3/4 =

0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

x 1/2 =

0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

Subtotal

6,297,041

#### Deductions

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

Other Adjustments

Subtotal

x 3/4 =

0

Cumulative Eligible Capital Balance

6,297,041

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

6,297,041

x 7% =

440,793

Cumulative Eligible Capital - Closing Balance

5,856,248



# Income Tax/PILs Workform for 2017 Filers

## Schedule 13 Tax Reserves - Test Year

### Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0	0	
<b>Tax Reserves Not Deductible for accounting purposes</b>									
Reserve for doubtful accounts ss. 20(1)(l)	B13	1,750,000		1,750,000	0	0	1,750,000	0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	200,000		200,000			200,000	0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0	0	
Other tax reserves	B13	0		0			0	0	
		0		0			0	0	
		0		0			0	0	
<b>Total</b>		1,950,000	0	1,950,000	T1	0	1,950,000	T1	0
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>									
General Reserve for Inventory Obsolescence (non-specific)	B13	450,000		450,000			450,000	0	
General reserve for bad debts	B13	0		0			0	0	
Accrued Employee Future Benefits:	B13	23,826,906		23,826,906	607,100		24,434,006	607,100	
- Medical and Life Insurance	B13	0		0			0	0	
- Short & Long-term Disability	B13	0		0			0	0	
- Accumulated Sick Leave	B13	58,309		58,309			58,309	0	
- Termination Cost	B13	0		0			0	0	
- Other Post-Employment Benefits	B13	0		0			0	0	
Provision for Environmental Costs	B13	0		0			0	0	
Restructuring Costs	B13	0		0			0	0	
Accrued Contingent Litigation Costs	B13	0		0			0	0	
Accrued Self-Insurance Costs	B13	0		0			0	0	
Other Contingent Liabilities	B13	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0	0	
Other	B13	1,994,538		1,994,538			1,994,538	0	
		0		0			0	0	
		0		0			0	0	
<b>Total</b>		26,329,753	0	26,329,753	T1	607,100	26,936,853	T1	607,100

**ATTACHMENT 6 – IRM MODEL HORIZON UTILITIES RZ**

## INCENTIVE REGULATION MODEL FOR

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column CE should match the latest 2.1.7 RRR filing.

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

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge	1580
Variance WMS – Sub-account CBR Class A	1580
Variance WMS – Sub-account CBR Class B	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power	1588
RSVA - Global Adjustment	1589
Disposition and Recovery/Refund of Regulatory Balances (2009)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2010)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2011)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2012)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2013)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2014)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2015)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2016)*	1595
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595
<b>RSVA - Global Adjustment</b>	<b>1589</b>
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>	
<b>Total Group 1 Balance</b>	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>
<b>Total including Account 1568</b>	

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.  
For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 2016 on the December 31, 2015 balances adjusted for the disposed balances approved by the OEB in the 2016 rate decision. If the LDC's rate year begins on May 1, 2017, the projected interest is recorded from January 1, 2016 to April 30, 2017 on the December 31, 2015 balances adjusted for the disposed interest balances approved by the OEB in the 2016 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 30-36) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

OR 2018 FILERS

2011										2012							
Opening Principal Amounts as of Jan 1, 2011	Transactions <sup>2</sup> Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments <sup>1</sup> during 2011	Closing Principal Balance as of Dec 31, 2011	Opening Interest Amounts as of Jan 1, 2011	Interest Jan 1 to Dec 31, 2011	OEB-Approved Disposition during 2011	Interest Adjustments <sup>1</sup> during 2011	Closing Interest Amounts as of Dec 31, 2011	Opening Principal Amounts as of Jan 1, 2012	Transactions <sup>2</sup> Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments <sup>1</sup> during 2012	Closing Principal Balance as of Dec 31, 2012	Opening Interest Amounts as of Jan 1, 2012	Interest Jan 1 to Dec 31, 2012	OEB-Approved Disposition during 2012
0	115,768			115,768	0	1,571			1,571	115,768	\$16,683			132,451	1,571	\$1,801	
0	0			0	0	0			0	0	0			0	0	0	
0	(5,518,758)			(5,518,758)	0	(58,244)			(58,244)	(5,518,758)	-\$6,544,300			(12,063,058)	(58,244)	-\$125,746	
0	0			0	0	0			0	0	0			0	0	0	
0	0			0	0	0			0	0	0			0	0	0	
0	631,983			631,983	0	26,118			26,118	631,983	\$177,338			809,320	26,118	\$12,236	
0	(170,343)			(170,343)	0	700			700	(170,343)	-\$76,745			(247,088)	700	-\$2,601	
0	(1,031,402)			(1,031,402)	0	(19,575)			(19,575)	(1,031,402)	-\$541,508			(1,572,910)	(19,575)	-\$3,472	
0	1,058,063			1,058,063	0	69,598			69,598	1,058,063	-\$3,235,246			(2,177,183)	69,598	\$495	
0	(2,913,896)			(2,913,896)	0	(2,492,082)			(2,492,082)	(2,913,896)	\$2,840,650			(73,246)	(2,492,082)	-\$9,603	
0	1,927,442			1,927,442	0	(21,556)			(21,556)	1,927,442	-\$2,230,637			(303,195)	(21,556)	\$13,368	
0	(8,695,918)			(8,695,918)	0	(154,327)			(154,327)	(8,695,918)	\$9,300,673			604,756	(154,327)	-\$65,930	
0	0			0	0	0			0	0		-\$2,039,038	-\$493,722	1,545,316	0		-\$1,284,828
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	1,058,063	0	0	1,058,063	0	69,598	0	0	69,598	1,058,063	(3,235,246)	0	0	(2,177,183)	69,598	495	0
0	(15,655,124)	0	0	(15,655,124)	0	(2,717,393)	0	0	(2,717,393)	(15,655,124)	2,942,154	(2,039,038)	(493,722)	(11,167,654)	(2,717,393)	(179,947)	(1,284,828)
0	(14,597,061)	0	0	(14,597,061)	0	(2,647,795)	0	0	(2,647,795)	(14,597,061)	(293,092)	(2,039,038)	(493,722)	(13,344,837)	(2,647,795)	(179,452)	(1,284,828)
				0					0	0				0	0		
0	(14,597,061)	0	0	(14,597,061)	0	(2,647,795)	0	0	(2,647,795)	(14,597,061)	(293,092)	(2,039,038)	(493,722)	(13,344,837)	(2,647,795)	(179,452)	(1,284,828)

Interest Adjustments <sup>1</sup> during 2012	Closing Interest Amounts as of Dec 31, 2012
	3,372
	0
	(183,990)
	0
	0
	38,354
	(1,901)
	(23,046)
	70,093
	(2,501,684)
	(8,187)
	(220,257)
\$2,207	1,287,035
	0
	0
	0
	0
0	70,093
2,207	(1,610,306)
2,207	(1,540,213)
	0
2,207	(1,540,213)

2013										2014									
Opening Principal Amounts as of Jan 1, 2013	Transactions <sup>2</sup> Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>1</sup> during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec 31, 2013	Opening Principal Amounts as of Jan 1, 2014	Transactions <sup>2</sup> Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>1</sup> during 2014	Closing Principal Balance as of Dec 31, 2014	Opening Interest Amounts as of Jan 1, 2014	Interest Jan 1 to Dec 31, 2014	OEB-Approved Disposition during 2014		
132,451	\$288,057	\$117,339		303,169	3,372	\$2,248	\$1,702		3,918	303,169	\$287,710	\$15,111		575,767	3,918	\$6,270	\$1,892		
0	-\$17,911			(17,911)	0	-\$71			(71)	(17,911)	-\$18,781	\$0		(36,692)	(71)	-\$365	\$0		
(12,063,058)	-\$3,416,930	-\$5,577,002	\$16,968	(9,886,018)	(183,990)	-\$134,977	-\$81,126		(237,841)	(9,886,018)	-\$750,596	-\$6,486,056	-\$428,586	(4,579,145)	(237,841)	-\$28,009	-\$198,209		
0				0	0				0	0				0	0				
0				0	0				0	0				0	0				
809,320	\$3,378,169	\$658,101		3,529,388	38,354	\$24,798	\$9,290		53,862	3,529,388	\$3,491,680	\$151,219		6,869,850	53,862	\$73,256	\$31,287		
(247,088)	\$1,314,694	-\$169,643		1,237,249	(1,901)	\$5,832	-\$2,504		6,435	1,237,249	\$2,601,536	-\$77,445		3,916,230	6,435	\$35,834	-\$536		
(1,572,910)	\$924,467	-\$1,050,976	-\$4,668,527	(4,265,994)	(23,046)	\$11,468	-\$15,162	-\$60,232	(56,649)	(4,265,994)	-\$552,173	-\$521,933	-\$2,337,699	(6,633,933)	(56,649)	-\$82,951	-\$15,557		
(2,177,183)	-\$1,669,046	\$1,127,661	\$4,668,527	(305,363)	70,093	-\$16,959	\$15,553	\$60,232	97,813	(305,363)	\$1,473,744	-\$3,304,844	\$5,344,769	9,817,994	97,813	\$92,779	\$5,959		
(73,246)				(73,246)	(2,501,684)	-\$1,077			(2,502,761)	(73,246)				(73,246)	(2,502,761)	-\$1,077			
(303,195)				(303,195)	(8,187)	-\$4,457			(12,644)	(303,195)				(303,195)	(12,644)	-\$4,457			
604,756				604,756	(220,257)	\$8,890			(211,367)	604,756				604,756	(211,367)	\$8,890			
1,545,316	-\$2,940,696			(1,395,380)	1,287,035	\$1,789		\$1,306	1,290,129	(1,395,380)				(1,395,380)	1,290,129	-\$20,512			
0	\$5,370,489	\$4,894,519		475,969	0	-\$30,180	\$72,247		(102,427)	475,969				475,969	(102,427)	\$6,997			
0				0	0				0	0	\$10,296,124	\$10,223,947		72,177	0	\$174,451	\$175,164		
0				0	0				0	0				0	0				
0				0	0				0	0				0	0				
(2,177,183)	(1,669,046)	1,127,661	4,668,527	(305,363)	70,093	(16,959)	15,553	60,232	97,813	(305,363)	1,473,744	(3,304,844)	5,344,769	9,817,994	97,813	92,779	5,959		
(11,167,654)	4,900,339	(1,127,661)	(4,651,559)	(9,791,213)	(1,610,306)	(115,738)	(15,553)	(58,926)	(1,769,417)	(9,791,213)	15,355,499	3,304,844	(2,766,285)	(506,843)	(1,769,417)	168,326	(5,959)		
(13,344,837)	3,231,293	0	16,968	(10,096,576)	(1,540,213)	(132,696)	0	1,306	(1,671,603)	(10,096,576)	16,829,243	0	2,578,484	9,311,151	(1,671,603)	261,105	0		
0				0	0				0	0				0	0				
(13,344,837)	3,231,293	0	16,968	(10,096,576)	(1,540,213)	(132,696)	0	1,306	(1,671,603)	(10,096,576)	16,829,243	0	2,578,484	9,311,151	(1,671,603)	261,105	0		

2015												2016							
Interest Adjustments <sup>1</sup> during 2014	Closing Interest Amounts as of Dec 31, 2014	Opening Principal Amounts as of Jan 1, 2015	Transactions <sup>2</sup> Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>1</sup> during 2015	Closing Principal Balance as of Dec 31, 15	Opening Interest Amounts as of Jan 1, 15	Interest Jan 1 to Dec 31, 15	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 15	Opening Principal Amounts as of Jan 1, 2016	Transactions <sup>2</sup> Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 16	Opening Interest Amounts as of Jan 1, 16	Interest Jan 1 to Dec 31, 16	
	8,295	575,767	\$471,028	\$288,058		758,738	8,295	\$5,409	\$6,482		7,222	758,738	552,752	287,710		1,023,780	7,222	8,153	
	(436)	(36,692)	-\$22,681	-\$17,911		(41,462)	(436)	-\$331	-\$334		(432)	(41,462)	(23,673)	(18,781)		(46,354)	(432)	(366)	
	(67,641)	(4,579,145)	-\$10,407,994	-\$3,399,963		(11,587,176)	(67,641)	-\$49,705	-\$184,956		67,611	(11,587,176)	(4,482,609)	(1,179,182)		(14,890,603)	67,611	(138,990)	
	0	0	\$124,744			124,744	0	\$375			375	124,744	(124,744)			(0)	375	(375)	
	0	0	\$1,108,630			1,108,630	0	\$3,563			3,563	1,108,630	(185,940)			922,690	3,563	11,337	
	95,832	6,869,850	-\$1,237,207	\$3,378,169		2,254,473	95,832	\$40,112	\$74,457		61,487	2,254,473	(532,829)	3,491,680		(1,770,037)	61,487	(12,513)	
	42,805	3,916,230	-\$230,302	\$1,314,694		2,371,234	42,805	\$32,229	\$25,159		49,875	2,371,234	941,983	2,601,536		711,681	49,875	4,911	
	(124,043)	(6,633,933)	-\$859,776	-\$3,744,061		(3,749,649)	(124,043)	-\$29,325	-\$103,603		(49,766)	(3,749,649)	(148,173)	(2,889,873)	(988,885)	(1,996,834)	(49,766)	5,680	
	184,633	9,817,994	\$2,612,621	\$2,999,481		9,431,134	184,633	\$97,517	\$87,366		194,785	9,431,134	(3,004,935)	6,818,513		(392,314)	194,785	28,693	
	(2,503,838)	(73,246)		-\$73,246		0	(2,503,838)		-\$2,503,838		0	0				0	0		
	(17,101)	(303,195)		-\$303,195		0	(17,101)		-\$17,101		0	0				0	0		
	(202,477)	604,756		\$604,756		0	(202,477)		-\$202,477		0	0				0	0		
	1,269,617	(1,395,380)		-\$1,395,380		0	1,269,617		\$1,269,617		0	0				0	0		
	(95,431)	475,969		\$475,969		(0)	(95,431)		-\$95,431		(0)	(0)				(0)	(0)		
	(713)	72,177				72,177	(713)	\$861			148	72,177		72,177		(0)	148		
	0	0	-\$256,827	-\$456,725		199,898	0	\$1,587,899	\$1,610,163	\$4,710	(17,555)	199,898				199,898	(17,555)	2,199	
	0	0				0	0				0	0	(8,988,872)	(9,183,780)		194,908	0	47,945	
0	184,633	9,817,994	2,612,621	2,999,481	0	9,431,134	184,633	97,517	87,366	0	194,785	9,431,134	(3,004,935)	6,818,513	0	(392,314)	194,785	28,693	
0	(1,595,131)	(506,843)	(11,310,386)	(3,328,835)	0	(8,488,394)	(1,595,131)	1,591,087	(121,862)	4,710	122,527	(8,488,394)	(12,992,104)	(6,818,513)	(988,885)	(15,650,870)	122,527	(72,019)	
0	(1,410,498)	9,311,151	(8,697,765)	(329,354)	0	942,740	(1,410,498)	1,688,604	(34,496)	4,710	317,312	942,740	(15,997,038)	0	(988,885)	(16,043,184)	317,312	(43,326)	
	0	0				0	0				0	0				0	0		
0	(1,410,498)	9,311,151	(8,697,765)	(329,354)	0	942,740	(1,410,498)	1,688,604	(34,496)	4,710	317,312	942,740	(15,997,038)	0	(988,885)	(16,043,184)	317,312	(43,326)	

			2017				Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
OEB-Approved Disposition during 2016	Interest Adjustments <sup>1</sup> during 2016	Closing Interest Amounts as of Dec 31, 16	Principal Disposition during 2017 - instructed by OEB	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31, 2017 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31, 16 Adjusted for Disposition in 2017	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -16 balance adjusted for disposition during 2017 <sup>3</sup>	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 <sup>3</sup>	Total Interest	Total Claim	As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
5,244		10,131	471,028	7,159	552,752	2,971	6,080		9,052	561,804	1,033,911	0
(326)		(473)	(22,681)	(356)	(23,673)	(117)	(260)		(377)	(24,050)	(46,827)	0
104,324		(175,703)	(10,407,994)	(150,131)	(4,482,609)	(25,572)	(49,309)		(74,881)	(4,557,490)	(15,066,306)	0
		(0)			(0)	(0)	(0)		(0)	(0)	0	0
		14,900	1,108,630	15,758	(185,940)	(858)	(2,045)		(2,903)	(188,843)	937,590	0
63,013		(14,039)	(1,237,207)	(15,135)	(532,829)	1,096	(5,861)		(4,765)	(537,595)	(1,784,076)	0
48,670		6,117	(230,302)	(1,328)	941,983	7,444	10,362		17,806	959,790	717,798	(0)
(54,903)		10,817	(859,776)	(4,321)	(1,137,058)	15,138	(12,508)		2,630	(1,134,428)	(997,132)	988,885
178,578		44,900	2,612,621	44,945	(3,004,935)	(45)	(33,054)		(33,100)	(3,038,034)	(347,414)	(0)
		0			0	0	0		0	0		(0)
		0			0	0	0		0	0		(0)
		0			0	0	0		0	0		0
		0			0	0	0		0	0		(0)
		(0)			(0)	(0)	(0)		(0)	(0)		0
148		0			(0)	0	(0)		0	0		(0)
		(15,356)	199,898	(15,356)	0	0	0		0	0	184,542	0
(343,678)		391,623			194,908	391,623	2,144		393,767	588,675	586,531	0
178,578	0	44,900	2,612,621	44,945	(3,004,935)	(45)	(33,054)	0	(33,100)	(3,038,034)	(347,414)	(0)
(177,508)	0	228,015	(10,978,404)	(163,710)	(4,672,466)	391,726	(51,397)	0	340,329	(4,332,137)	(14,433,969)	988,885
1,070	0	272,915	(8,365,783)	(118,765)	(7,677,400)	391,680	(84,451)	0	307,229	(7,370,171)	(14,781,383)	988,885
		0			0	0			0	0		0
1,070	0	272,915	(8,365,783)	(118,765)	(7,677,400)	391,680	(84,451)	0	307,229	(7,370,171)	(14,781,383)	988,885



Yes

NO

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

### Information from the most recent RRR (2016 for 2018 IRM)

Approved Recoveries (class allocation)													
Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Metered kW for Non-RPP Customers	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2015) <sup>1</sup>	1595 Recovery Proportion (2016) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL	kWh	1,647,803,823	0	90,346,673	0			1,647,803,823	0	30.4%	30.4%	\$439,120	223,311
GENERAL SERVICE LESS THAN 50 KW	kWh	595,148,676	0	103,898,341	0			595,148,676	0	11.0%	11.0%	\$327,548	18,774
GENERAL SERVICE 50 TO 4,999 KW	kW	1,811,883,809	4,895,437	1,611,281,237	4,353,439	11,571,593	19,879	1,800,312,216	4,875,558	33.5%	33.5%	\$266,735	
LARGE USE (1)	kW	248,933,056	512,416	248,933,056	512,416	34,977,750	121,009	213,955,306	391,407	4.6%	4.6%	\$152,122	
LARGE USE (2)	kW	1,065,021,673	1,901,227	1,065,021,673	1,901,227	714,705,719	1,122,772	350,315,955	778,455	19.7%	19.7%	\$9,268	
UNMETERED SCATTERED LOAD	kWh	11,571,072	0	388,224	0			11,571,072	0	0.2%	0.2%		
SENTINEL LIGHTING	kW	438,985	1,213	4,428	12			438,985	1,213	0.0%	0.0%		
STREET LIGHTING	kW	31,864,628	88,666	31,636,373	88,031			31,864,628	88,666	0.6%	0.6%	\$86,524	
								0	0	0.0%	0.0%		
								0	0	0.0%	0.0%		
								0	0	0.0%	0.0%		
								0	0	0.0%	0.0%		
								0	0	0.0%	0.0%		
Total		5,412,665,721	7,398,959	3,151,510,005	6,855,125	761,255,061	1,263,660	4,651,410,660	6,135,299	100%	100%	\$1,281,317	242,085

### Threshold Test

Total Claim per Continuity (including Account 1568) (\$7,370,171)  
 RPP True-up Account 1568 \$0  
 Total Claim for Threshold Test (All Group 1 Accounts) (\$7,370,171)  
 Threshold Test (Total claim per kWh)<sup>2</sup> (\$0.0014)

Exceeds Threshold?

ELECT TO DISPOSE of the Group 1 Account Balances?

Yes

Yes

1568 Account Balance from Continuity Schedule	\$0
Total Balance of Account 1568 in Column T DOES NOT MATCH the amount entered on the Continuity Schedule	

As per Section 3.2.5 of the 2017 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold.

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

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

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

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

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

Rate Class					allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP	
	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595 (2016)	1568
RESIDENTIAL	30.4%	2.9%	92.2%	35.4%	171,033	(22,185)	(1,614,531)	(163,663)	292,193	(401,881)	179,213	439,120
GENERAL SERVICE LESS THAN 50 KW	11.0%	3.3%	7.8%	12.8%	61,773	(1,865)	(583,131)	(59,111)	105,534	(145,150)	64,728	327,548
GENERAL SERVICE 50 TO 4,999 KW	33.5%	51.1%	0.0%	38.7%	188,063	0	(1,763,960)	(179,959)	321,289	(439,076)	197,058	266,735
LARGE USE (1)	4.6%	7.9%	0.0%	4.6%	25,838	0	(209,635)	(24,724)	44,142	(52,181)	27,074	152,122
LARGE USE (2)	19.7%	33.8%	0.0%	7.5%	110,543	0	(343,242)	(105,780)	188,853	(85,438)	115,831	9,268
UNMETERED SCATTERED LOAD	0.2%	0.0%	0.0%	0.2%	1,201	0	(11,337)	(1,149)	2,052	(2,822)	1,258	0
SENTINEL LIGHTING	0.0%	0.0%	0.0%	0.0%	46	0	(430)	(44)	78	(107)	48	0
STREET LIGHTING	0.6%	1.0%	0.0%	0.7%	3,307	0	(31,221)	(3,165)	5,650	(7,771)	3,466	86,524
0												
0												
	100.0%	100.0%	100.0%	100.0%	561,804	(24,050)	(4,557,490)	(537,595)	959,790	(1,134,428)	588,675	1,281,317

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

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

Identify the total billed consumption for former Class B customers prior to becoming Class A customers in Column G.

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

	Total Metered Non-RPP consumption minus WMP	Total Metered Class A Consumption in 2016 (partial and/or full year Class A customers)*	Total Metered Consumption for New Class A customer(s) in the period prior to becoming Class A (i.e. Jan. 1 - June 30, 2016)	Total Metered Consumption for New Class B customer(s) in the period after becoming Class B (i.e. Jul 1 - Dec 31, 2016)	Metered Consumption for Current Class B Customers (Non-RPP consumption LESS WMP, Class A and new Class A's former Class B consumption if applicable)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider
	kWh	kWh	kWh	kWh	kWh			
RESIDENTIAL	90,346,673				90,346,673	5.4670%	(\$162,263)	-\$0.0018
GENERAL SERVICE LESS THAN 50 KW	103,898,341				103,898,341	6.2870%	(\$186,602)	-\$0.0018
GENERAL SERVICE 50 TO 4,999 KW	1,599,709,644	159,817,236	26,284,843	12,686,403	1,400,921,161	84.7716%	(\$2,516,057)	-\$0.0018
LARGE USE (1)	213,955,306	188,567,617			25,387,689	1.5362%	(\$45,596)	-\$0.0018
LARGE USE (2)	350,315,955	350,315,955			0	0.0000%	(\$0)	-\$0.0000
UNMETERED SCATTERED LOAD	388,224				388,224	0.0235%	(\$697)	-\$0.0018
SENTINEL LIGHTING	4,428				4,428	0.0003%	(\$8)	-\$0.0018
STREET LIGHTING	31,636,373				31,636,373	1.9144%	(\$56,819)	-\$0.0018
	2,390,254,943	698,700,808	26,284,843	12,686,403	1,652,582,889	100.0%	(2,968,042)	

from Sheet 6B

\*For new Class A customers (who became Class A in 2016), add their consumption only related to July to December period.

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

Year of Group 1 Account Balance Last Disposed

2015

(e.g. If in the 2017 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2014, please enter 2014 in cell C16.)

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

		Total	2016	2015
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	1,691,554,135	1,691,554,135	-
New Class A Customer(s) Former Class B Consumption	B	26,284,843	26,284,843	-
Portion of Consumption of Former Class B Customers	C=B/A	1.55%		

### Allocation of Total GA Balance \$

Total GA Balance	D	-\$ 3,038,034
New Class A Customer(s) Former Class B Portion of GA Balance	E=C*D	-\$ 47,208
GA Balance to be disposed to Current Class B Customers (if no Class A to Class B Transition Customers)	F=D-E	-\$ 2,990,827

### Allocation of GA Balances to Former Class B Customers

# of Former Class B customer(s)		2	9			
Customer		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2016	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2015	% of kWh	Customer specific GA allocation for the period prior to becoming Class A
Customer 1		22,121,114	22,121,114		84.16%	-\$ 39,730
Customer 2		4,163,730	4,163,730		15.84%	-\$ 7,478
Customer 3		0			0.00%	\$ -
Customer 4		0			0.00%	\$ -
Customer 5		0			0.00%	\$ -
Customer 6		0			0.00%	\$ -
Customer 7		0			0.00%	\$ -
Customer 8		0			0.00%	\$ -
Customer 9		0			0.00%	\$ -
Customer 10		0			0.00%	\$ -
Customer 11		0			0.00%	\$ -
Total		26,284,843	26,284,843	0	100.00%	-\$ 47,208

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

Year of Group 1 Account Balance Last Disposed

2015

(e.g. If in the 2017 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2014, please enter 2014 in cell C16.)

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

		Total	2016
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	1,691,554,135	1,691,554,135
New Class B Customer(s) Consumption	B	12,686,403	12,686,403
Portion of Consumption of New Class B Customers	C=B/A	0.75%	

### Allocation of Total GA Balance \$

Total GA Class B Balance adjusted for Class A	D	-\$	3,038,034
New Class B Customer(s) Former Class A Portion of GA Balance attributable to Class B	E=C*D	-\$	22,785
New Class A Customer(s) Former Class B Portion of GA Balance	F=Sheet 6A	-\$	47,208
GA Balance to be disposed to Current Class B Customers	G=D-E-F	-\$	2,968,042

[Input into Sheet 6. GA Calculation](#)

### Allocation of GA Balances to Former Class A Customers

# of Former Class B customer(s)		2				
Customer		Total Metered kWh Consumption for each new Class B customer for the period after becoming Class B	Metered kWh Consumption for each new Class B customer for the period after becoming Class B in 2016	% of kWh	Customer specific GA allocation for the period after becoming Class B	Monthly Equal Payments
Customer 1		4,761,244	4,761,244	37.53%	-\$ 8,551	-\$ 713
Customer 2		7,925,159	7,925,159	62.47%	-\$ 14,234	-\$ 1,186
				0.00%	\$ -	\$ -
				0.00%	\$ -	\$ -
Total		12,686,403	12,686,403	100.00%	-\$ 22,785	

# INCENTIVE REGULATION MODEL FOR 2018 FILERS

The purpose of this tab is to calculate the CBR rate riders for all current Class B customers of the distributor.  
Identify and input the total billed consumption for former Class B customers prior to becoming Class A customers in Column H.  
Identify and input the total billed consumption for former Class A customers after becoming Class B customers in Column H.

Account 1580

Variance WMS – Sub-account CBR Class A	-\$	0
Variance WMS – Sub-account CBR Class B	-\$	188,843

	Total Metered LESS WMP		Total Metered Class A Consumption/Demand in 2016 (partial and/or full year Class A customers)*		Total Metered Consumption/Demand for New Class A customer(s) in the period prior to becoming Class A (i.e. Jan 1 - Jun 30, 2016)		Total Metered Consumption for New Class B customer(s) in the period after becoming Class B (i.e. Jul 1 - Dec 31, 2016)		Metered Consumption for Current Class B Customers (metered consumption/demand LESS WMP, Class A and new Class A's former Class B, if applicable)		% of total kWh	Total CBR \$ allocated to Current Class B Customers	CBR Rate Rider
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW			
RESIDENTIAL	1,647,803,823	0	0		0		0		1,647,803,823	0	42.103%	(\$78,725)	-50.00005
GENERAL SERVICE LESS THAN 50 KW	595,148,676	0	0		0		0		595,148,676	0	15.207%	(\$28,434)	-50.00005
GENERAL SERVICE 50 TO 4,999 KW	1,800,312,216	4,875,558	159,817,236	343,690	26,284,843	59,946	12,686,403	26,117	1,601,523,733	4,445,804	40.921%	(\$76,514)	-50.01721
LARGE USE (1)	213,955,306	391,407	188,567,617	344,714	0	0	0	0	25,387,689	46,692	0.649%	(\$1,213)	-50.02598
LARGE USE (2)	350,315,955	778,455	350,315,955	778,455	0		0		0	(0)	0.000%	(\$0)	50.00000
UNMETERED SCATTERED LOAD	11,571,072	0	0		0		0		11,571,072	0	0.296%	(\$553)	-50.00005
SENTINEL LIGHTING	438,985	1,213	0		0		0		438,985	1,213	0.011%	(\$21)	-50.01728
STREET LIGHTING	31,864,628	88,666	0		0		0		31,864,628	88,666	0.814%	(\$1,522)	-50.01717
	4,651,410,660	6,135,299	698,700,808	1,466,860	26,284,843	59,946	12,686,403	26,117	3,913,738,606	4,582,376	100.0%	(186,982)	

from Sheet 78

\*For new Class A customers (who became Class A in 2016), add their consumption only related to July to December period.

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

Year of Group 1 Account Balance Last Disposed

2015

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

		Total	2016
Total Metered Consumption for Years Since Last Disposition (consumption LESS WMP and Class A)	A	3,952,709,852	3,952,709,852
New Class A Customer(s) Former Class B Consumption	B	26,284,843	26,284,843
Portion of Consumption of Former Class B Customers	C=B/A	0.66%	

### Allocation of Total CBR Class B Balance \$

Total CBR-Class B Balance	D	-\$	188,843
New Class A Customer(s) Former Class B Portion of CBR-Class B Balance	E=C*D	-\$	1,256
CBR-Class B Balance to be disposed to Current Class B Customers (if no Class A to Class B Transition Customers)	F=D-E	-\$	187,588

### Allocation of CBR Class B Balances to Former Class B Customers

# of Former Class B customer(s)		2				
Customer		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2016	% of kWh	Customer specific CBR-Class B allocation for the period prior to becoming Class A	Monthly Equal Payments
Customer 1		22,121,114	22,121,114	84.16%	-\$ 1,057	88
Customer 2		4,163,730	4,163,730	15.84%	-\$ 199	17
Total		26,284,843	26,284,843	100.00%	-\$ 1,256	

# INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

Year of Group 1 Account Balance Last Disposed

2015

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

		Total	2016
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	3,952,709,852	3,952,709,852
New Class B Customer(s) Consumption	B	12,686,403	12,686,403
Portion of Consumption of New Class B Customers	C=B/A	0.32%	

Allocation of Total CBR-Class B Balance \$

Total CBR-Class B Balance adjusted for Class A	D	-\$ 188,843
New Class B Customer(s) Former Class A Portion of CBR-Class B Balance attributable to Class B	E=C*D	-\$ 606
New Class A Customer(s) Former Class B Portion of CBR-Class B Balance	F=Sheet 6A	-\$ 1,256
CBR-Class B Balance to be disposed to Current Class B Customers	G=D-E-F	-\$ 186,982

[Input into Sheet 7. CBR Calculation](#)

Allocation of CBR-Class B Balances to Former Class A Customers

# of Former Class B customer(s)		2				
Customer		Total Metered kWh Consumption for each new Class B customer for the period after becoming Class B	Metered kWh Consumption for each new Class B customer for the period after becoming Class B in 2016	% of kWh	Customer specific CBR-Class B allocation for the period after becoming Class B	Monthly Equal Payments
Customer 1		4,761,244	4,761,244	37.53%	-\$ 227	-\$ 19
Customer 2		7,925,159	7,925,159	62.47%	-\$ 379	-\$ 32
				0.00%	\$ -	\$ -
				0.00%	\$ -	\$ -
Total		12,686,403	12,686,403	100.00%	-\$ 606	



## INCENTIVE REGULATION MODEL FOR 2018 FILERS

Input required at cell D13 only. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

Default Rate Rider Recovery Period (in months)

12

Proposed Rate Rider Recovery Period (in months)

12

Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Total Metered kWh		Total Metered kWh less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
			Metered kW or kVA	less WMP consumption							
RESIDENTIAL	kWh	1,647,803,823	0	1,647,803,823	0	(1,559,821)		(0.0009)	0.0000	0.0003	
GENERAL SERVICE LESS THAN 50 KW	kWh	595,148,676	0	595,148,676	0	(557,224)		(0.0009)	0.0000	0.0006	
GENERAL SERVICE 50 TO 4,999 KW	kW	1,811,883,809	4,895,437	1,800,312,216	4,875,558	526,451	(2,203,037)	0.1075	(0.4519)	0.0545	
LARGE USE (1)	kW	248,933,056	512,416	213,955,306	391,407	72,329	(261,816)	0.1412	(0.6689)	0.2969	
LARGE USE (2)	kW	1,065,021,673	1,901,227	350,315,955	778,455	309,447	(428,681)	0.1628	(0.5507)	0.0049	
UNMETERED SCATTERED LOAD	kWh	11,571,072	0	11,571,072	0	(10,797)		(0.0009)	0.0000	0.0000	
SENTINEL LIGHTING	kW	438,985	1,213	438,985	1,213	(410)		(0.3376)	0.0000	0.0000	
STREET LIGHTING	kW	31,864,628	88,666	31,864,628	88,666	(29,734)		(0.3354)	0.0000	0.9758	
0											(4,143,293)
											0

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

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

**ATTACHMENT 7 – COST ALLOCATION MODEL HORIZON UTILITIES RZ**



Ontario Energy Board

# 2018 Cost Allocation Model

## Sheet 11 Utility Information Sheet

Version 3.4

Name of LDC: Alectra Utilities Corporation - Horizon Utilities Rate Zone

Application EB Number: EB-2017-0024

Date of Application: 07/07/2017

### Contact Information:

Name: Indy J. Butany-DeSouza

Title: Vice President, Regulatory Affairs

Phone Number: 905-317-4765

E-Mail Address: [indy.butany@alecrautilities.com](mailto:indy.butany@alecrautilities.com)



Ontario Energy Board

# 2018 Cost Allocation Model

**EB-2017-0024**

**Sheet I2 Class Selection -**

**Instructions:**

**Step 1:** Please input identification of this Run in C15 and C17

**Step 2:** Please input your proposed rate classes.

**Step 3:** After all classes have been entered, Click the "Update" button in cell E41

Please input the date on which this Run of the model was prepared or submitted

Please provide summary identification of this Run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate	Large Use 5-14.9 MW	YES
6	Large Use >5MW	Large Use 2	YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		YES
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO



Ontario Energy Board

# 2018 Cost Allocation Model

**EB-2017-0024**

## **Sheet I3 Trial Balance Data**

### Comparisons with RRWF

RRWF Reference:

9. cell F23

Return on Deemed Equity

**\$18,495,216**

9. cell F19

Income Taxes (Grossed up)

\$2,965,684

9. cell F22

Deemed Interest Expense

\$11,053,432

9. cell F25

Service Revenue Requirement

\$119,818,245

**From this Sheet**

Revenue Requirement to be Used in this model (\$)

\$119,818,245

**\$119,818,245**

4. cell G19

Rate Base (\$)

\$526,629,152

Rate Base to be Used in this model (\$)

\$526,629,152

**\$526,629,151**

**Sheet I4 Break Out Worksheet -**

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**\*\*Please see Instructions tab for detailed instructions\*\***

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS				
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$367,071		(\$367,071)										
1805-1	Land Station >50 kV			\$0						-				
1805-2	Land Station <50 kV		100.00%	\$367,071	367,071					367,071				
1806	Land Rights	\$0		\$0	-									
1806-1	Land Rights Station >50 kV			\$0	-									
1806-2	Land Rights Station <50 kV		100.00%	\$0	-									
1808	Buildings and Fixtures	\$801,349		(\$801,349)	-									
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$801,349	801,349			\$ (501,283)		300,066	\$41,888			
1810	Leasehold Improvements	\$0		\$0	-									
1810-1	Leasehold Improvements >50 kV			\$0	-									
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	0					0				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-									
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$14,843,323		(\$14,843,323)	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		93.19%	\$13,832,492	13,832,492			\$ -		\$ -				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		6.81%	\$1,010,830	1,010,830			\$ (1,854,212)		\$ 363,683				
1825	Storage Battery Equipment	\$0		\$0	-									
1825-	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$99,155,998		(\$99,155,998)	-									
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-	Poles, Towers and Fixtures - Primary		52.10%	\$51,660,275	51,660,275	(\$1,744,070)	\$1,137,655	\$ (7,706,242)		43,347,618	\$ 1,132,158	\$149,001	\$223,982	
1830-	Poles, Towers and Fixtures - Secondary		47.90%	\$47,495,723	47,495,723	(\$1,603,473)	\$1,045,944	\$ (7,085,009)		39,853,185	\$ 1,040,890	\$136,990	\$205,926	
1835	Overhead Conductors and Devices	\$67,598,318		(\$67,598,318)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		61.27%	\$41,417,490	41,417,490	(\$1,398,269)	\$912,090	\$ (4,859,586)		36,071,724	\$ 631,525	\$119,459	\$179,572	
1835-5	Overhead Conductors and Devices - Secondary		38.73%	\$26,180,829	26,180,829	(\$883,874)	\$576,550	\$ (3,071,842)		22,801,663	\$ 399,199	\$75,512	\$113,511	
1840	Underground Conduit - Bulk Delivery	\$80,988,496		(\$80,988,496)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-									
1840-4	Underground Conduit - Primary		98.00%	\$79,368,726	79,368,726	(\$2,679,517)	\$1,747,846	\$ (2,369,746)		76,067,309	\$ (24,315)	\$228,919	\$344,116	
1840-5	Underground Conduit - Secondary		2.00%	\$1,619,770	1,619,770	(\$54,684)	\$35,670	\$ (48,362)		1,552,394	\$ (496)	\$4,672	\$7,023	
1845	Underground Conductors and Devices	\$88,808,328		(\$88,808,328)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		68.44%	\$60,780,419	60,780,419	(\$2,051,969)	\$1,338,497	\$ (14,258,083)		45,808,865	\$ 1,764,708	\$175,306	\$263,524	
1845-5	Underground Conductors and Devices - Secondary		31.56%	\$28,027,908	28,027,908	(\$946,232)	\$617,226	\$ (6,574,884)		21,124,018	\$ 881,488	\$80,840	\$121,520	
1850	Line Transformers	\$93,125,394		\$0	93,125,394	(\$3,143,947)	\$2,050,793	\$ (34,259,015)		57,773,225	\$ 5,309,723	\$288,597	\$403,761	
1855	Services	\$31,538,935		\$0	31,538,935			\$ (3,796,541)		27,742,394				
1860	Meters	\$44,566,522		\$0	44,566,522			\$ (19,429,774)		25,136,747	\$ 2,863,781			
Total		\$521,793,733		\$0	\$521,793,733	(\$14,506,035)	\$9,462,272	(\$105,950,076)	\$0	410,799,892	\$15,162,849	\$1,239,296	\$1,862,934	\$0
SUB TOTAL from I3		\$521,793,733												

# 2018 Cost Allocation Model

**EB-2017-0024**
**Sheet 14 Break Out Worksheet -**
**Instructions:**

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
**\*\*Please see instructions tab for detailed instructions\*\***

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$453,910,872
--	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$1,067,629			1,067,629					\$ 1,067,629	\$0			
1906	Land Rights	\$90,487			90,487			\$ (25,026)		\$ 65,461	\$3,337			
1908	Buildings and Fixtures	\$32,171,449			32,171,449			\$ (8,742,550)		\$ 23,428,900	\$1,050,801			
1910	Leasehold Improvements	\$0								\$ -	\$0			
1915	Office Furniture and Equipment	\$3,931,396			3,931,396			\$ (2,651,228)		\$ 1,280,168	\$377,449			
1920	Computer Equipment - Hardware	\$11,701,074			11,701,074			\$ (9,563,160)		\$ 2,137,914	\$1,514,620			
1925	Computer Software	\$17,735,829			17,735,829			\$ (15,831,218)		\$ 1,904,611	\$1,044,342			
1930	Transportation Equipment	\$11,619,500			11,619,500			\$ (9,041,271)		\$ 2,578,229	\$1,046,634			
1935	Stores Equipment	\$417,864			417,864			\$ (377,486)		\$ 40,378	\$45,278			
1940	Tools, Shop and Garage Equipment	\$5,448,895			5,448,895			\$ (3,005,848)		\$ 2,443,047	\$478,845			
1945	Measurement and Testing Equipment	\$1,505,648			1,505,648			\$ (959,086)		\$ 546,562	\$136,919			
1950	Power Operated Equipment	\$35,360			35,360			\$ (35,354)		\$ 6	\$0			
1955	Communication Equipment	\$2,009,555			2,009,555			\$ (1,486,926)		\$ 522,630	\$136,552			
1960	Miscellaneous Equipment	\$0								\$ -				
1970	Load Management Controls - Customer Premises	\$312,338			312,338			\$ (312,325)		\$ 13	\$0			
1975	Load Management Controls - Utility Premises	\$0								\$ -				
1980	System Supervisory Equipment	\$1,882,817			1,882,817			\$ (837,504)		\$ 1,045,313	\$120,722			
1990	Other Tanable Property	\$0								\$ -				
2005	Property Under Capital Leases	\$900,000			900,000			\$ (750,000)		\$ 150,000	\$300,000			
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				
Total		\$90,829,843		\$0	\$90,829,843	\$0	\$0	(\$53,618,963)	\$0	\$37,210,880	\$6,255,498	\$0	\$0	\$0
SUB TOTAL from I3		\$90,829,843												
I3 Directly Allocated		\$5,900,100												
Grand Total		\$618,523,676	\$0	\$612,623,576	(\$14,506,035)	\$9,462,272	(\$159,569,041)	\$0	\$448,010,772	\$21,418,347	\$1,239,296	\$1,862,934		\$0

## 2018 Cost Allocation Model

**EB-2017-0024**

**Sheet I4 Break Out Worksheet -**

**Instructions:**

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**\*\* Please see Instructions tab for detailed instructions \*\***

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

\$453,910.872

[illegible]





Ontario Energy Board

## 2018 Cost Allocation Model

**EB-2017-0024**

**Sheet 15.1 Miscellaneous Data Worksheet -**

---

Structure KM (kMs of Roads in Service  
Area that have distribution line)

2545.28

Deemed Equity Component of Rate  
Base (ref: RRWF 7. cell F24)

40%

Working Capital Allowance to be  
included in Rate Base (%)

12%

Portion of pole leasing revenue from  
Secondary - Remainder assumed to be  
Primary (%)

0%

## 2018 Cost Allocation Model

EB-2017-0024

**Sheet 15.2 Weighting Factors Worksheet -**

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power

Insert Weighting Factor for Services Account 1855

1.0	1.4	1.9			0.0			
-----	-----	-----	--	--	-----	--	--	--

Insert Weighting Factor for Billing and Collecting

1.0	1.1	4.3	96.4	168.7	1.7	0.5	0.5	-
-----	-----	-----	------	-------	-----	-----	-----	---

# 2018 Cost Allocation Model

**EB-2017-0024**
**Sheet 16.1 Revenue Worksheet -**

Total kWhs from Load Forecast	4,770,443,779
-------------------------------	---------------

Total kW from Load Forecast	8,167,890
-----------------------------	-----------

Deficiency/sufficiency ( RRWF 8. cell F51)	1,503,813
--	-----------

Miscellaneous Revenue (RRWF 5. cell F48)	5,866,199
--	-----------

	ID	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 Large Use 5-14.9 MW	6 Large Use 2	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back- up/Standby Power
<b>Billing Data</b>											
Forecast kWh	CEN	4,770,443,779	1,646,663,057	593,242,870	1,845,356,871	237,784,312	396,657,180	39,629,670	382,147	10,727,671	-
Forecast kW	CDEM	8,167,890	-	-	5,079,760	559,479	2,099,277	109,831	1,083	-	318,460
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,101,227			2,101,227						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	4,770,443,779	1,646,663,057	593,242,870	1,845,356,871	237,784,312	396,657,180	39,629,670	382,147	10,727,671	-
Existing Monthly Charge			\$21.34	\$41.42	\$378.88	\$23,798.52	\$5,600.32	\$2.15	\$5.48	\$8.47	\$0.00
Existing Distribution kWh Rate			\$0.0081	\$0.0107						\$0.0132	
Existing Distribution kW Rate					\$2.5526	\$1.4041	\$0.3304	\$5.7204	\$15.0244		\$2.5526
Existing TOA Rate					\$0.73						
Additional Charges											
Distribution Revenue from Rates		\$116,989,756	\$71,207,276	\$15,612,103	\$23,361,700	\$2,499,058	\$1,029,620	\$1,977,630	\$41,480	\$447,986	\$812,902
Transformer Ownership Allowance		\$1,533,896	\$0	\$0	\$1,533,896	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$115,455,860	\$71,207,276	\$15,612,103	\$21,827,804	\$2,499,058	\$1,029,620	\$1,977,630	\$41,480	\$447,986	\$812,902



# 2017 Cost Allocation Model

EB-2017-0024

## Sheet I6.2 Customer Data Worksheet -

			1	2	3	5	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
<b>Billing Data</b>											
Bad Debt 3 Year Historical Average	BDHA	\$1,486,970	\$1,331,367	\$129,191	\$26,412	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$894,324	\$645,686	\$112,163	\$94,783	\$35,167		\$109	\$80	\$6,336	\$0
Number of Bills	CNB	1,570,168	1,383,006	134,201.90	27,436.40	72	60.00	48.00	2,976.00	22,284.00	84
Number of Devices	CDEV							52,300			
Number of Connections (Unmetered)	CCON	43,197						39,799	383	3,014	
Total Number of Customers	CCA	249,027	225,981	18,639	2,286	6	5	4	248	1,857	
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	252,698	225,981	18,639	2,286	6	5	5,780			
Line Transformer Customer Base	CCLT	252,432	225,981	18,639	2,031	-	-	5,780			
Secondary Customer Base	CCS	245,581	225,981	18,639	960	-	-				
Weighted - Services	CWCS	254,627	225,981	26,840	1,805	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	46,515,556	33,671,222	6,188,199	5,981,136	315,000	255,000	-	-	-	105,000
Weighted Meter Reading	CWMR	3,131,088	1,371,420	133,667	1,613,140	4,287	3,572	-	-	5,001	-
Weighted Bills	CWNB	1,672,463	1,383,006	142,254	117,428	6,942	10,123	81	1,488	11,142	-

### Bad Debt Data

Historic Year:	2012	1,536,562	1,375,770	133,500	27,293						
Historic Year:	2013	1,549,348	1,387,217	134,611	27,520						
Historic Year:	2014	1,375,000	1,231,114	119,463	24,423						
Three-year average		1,486,970	1,331,367	129,191	26,412	-	-	-	-	-	-

2018 Cost Allocation Model

EB-2017-0024  
Sheet 17.1 Meter Capital Worksheet -

Meter Types

Residential - Smart Meters  
GS < 50 Smart Meters  
GS > 50 Smart Meters  
Demand with IT and Interval  
Capability - Primary (LARGE  
USE)  
Three-phase - No demand  
Smart Meters  
Demand without IT (usually  
three-phase)  
Demand with IT  
Demand with IT and Interval  
Capability - Secondary  
Demand with IT and Interval  
Capability - Primary  
Demand with IT and Interval  
Capability - Special (WMP)  
Smart Meters  
Smart Meters  
LDC Specific 3

	Residential			GS <50			GS-50-Regular			Large Use 5-14.9 MW			Large Use 2			Street Light			Sentinel			Unmetered Scattered Load			Back-up/Standby Power			TOTAL		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3			
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor																														
			72.39%			13%			13%			1%			1%			0%			0%			0%			0%		100%	
Cost Relative to Residential Average Cost			1.00			2.23			17.56			100.67			100.67			-			-			-			100.67		1.26	
Total	225981.3526	33671221.54	149	18639.15293	6188198.772	332	2286.366966	5981135.984	2616	21	315000	15000	17	255000	15000	0	0	-	0	0	-	0	0	-	7	105000	15000	246951.8725	46515556.29	188.3587916
Cost per Meter (Installed)																														
149	225,981	33671221.54			0			0			0			0			0			0			0				225,981	33671221.54		
332				18,639	6188198.772						0			0			0			0			0				18,639	6188198.772		
2,616					0		2286.366966	5981135.984			0			0			0			0			0				2,286	5981135.984		
15,000					0					21	315000		17	255000				0			0			0		7	105000	45	675000	
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		
					0						0			0			0			0			0				0	0		

### Sheet I7.2 Meter Reading Worksheet -

Description		1			2			3			5			6			7			8			9			11					
	Residential				GS <50			GS>50-Regular			Large Use 5-14.9 MW			Large Use 2			Street Light			Sentinel			Unmetered Scattered Load			Back-up/Standby Power			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor	43.80%			4.27%			51.52%			0.14%			0.11%			0.00%			0.00%			0.16%			0.00%			100.00%		
Cost Relative to Residential Average Cost	1.00			1.00			59.54			59.54			59.54			0.00			0.00			59.54			0.00			240.16			
Total	1,371,420	1,371,420	1.00	133,667	133,667	1.00	27,093	1,613,140	59.54	72	4,287	59.54	60	3,572	59.54	-	-	0	-	-	0	84	5,001	59.54	-	-	0	1,532,397	3,131,088	240	
Factor																															
Residential - Smart Meters	1.00	1,371,420	1,371,420		0			0			0			0			0			0		0						1,371,420	1,371,420		
GS < 50 Smart Meters	1.00			133,667	133,667			0			0			0			0			0		0					133,667	133,667			
GS > 50 Smart Meters	59.54						27,093	1,613,140			0			0			0			0							27,093	1,613,140			
Demand with IT and Internal Capability – Primary (LARGE USE)	59.54				0					72	4,287		60	3,572			0		0		0		84	5,001			0				
Residential - Rural - Outside					0						0			0			0			0			0				0				
Residential - Rural - Outside with other services					0						0			0			0			0			0				0				
Smart Meter					0						0			0			0			0			0				0				
Smart Meter with Demand					0						0			0			0			0			0				0				
GS - Walking					0						0			0			0			0			0				0				
GS - Walking - with other services					0						0			0			0			0			0				0				
GS - Vehicle with other services -- TOU Road					0						0			0			0			0			0				0				
GS - Vehicle with other services					0						0			0			0			0			0				0				
LDC Specific 3					0						0			0			0			0			0				0				
LDC Specific 4					0						0			0			0			0			0				0				
Interval					0						0			0			0			0			0				0				
LDC Specific 5					0						0			0			0			0			0				0				
LDC Specific 6					0						0			0			0			0			0				0				

# 2018 Cost Allocation Model

**EB-2017-0024**
**Sheet 18 Demand Data Worksheet -**

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes	Total	1	2	3	5	6	7	8	9	11	
		Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	938,554	377,472	105,169	305,761	24,737	120,980	-	-	962	3,474
Bulk Delivery CP	BCP1	938,554	377,472	105,169	305,761	24,737	120,980	-	-	962	3,474
Total Sytem CP	DCP1	938,554	377,472	105,169	305,761	24,737	120,980	-	-	962	3,474
4 CP											
Transformation CP	TCP4	3,629,180	1,394,430	386,925	1,142,125	121,133	554,978	9,096	53	4,440	15,999
Bulk Delivery CP	BCP4	3,629,180	1,394,430	386,925	1,142,125	121,133	554,978	9,096	53	4,440	15,999
Total Sytem CP	DCP4	3,629,180	1,394,430	386,925	1,142,125	121,133	554,978	9,096	53	4,440	15,999
12 CP											
Transformation CP	TCP12	9,914,085	3,406,183	1,056,803	3,139,940	410,542	1,791,067	64,740	544	14,814	29,453
Bulk Delivery CP	BCP12	9,914,085	3,406,183	1,056,803	3,139,940	410,542	1,791,067	64,740	544	14,814	29,453
Total Sytem CP	DCP12	9,914,085	3,406,183	1,056,803	3,139,940	410,542	1,791,067	64,740	544	14,814	29,453
NON CO INCIDENT PEAK											
1 NCP											
Classification NCP from Load Data Provider	DNCP1	1,148,514	398,342	138,856	322,771	51,606	198,716	9,713	139	1,832	26,538
Primary NCP	PNCP1	1,148,514	398,342	138,856	322,771	51,606	198,716	9,713	139	1,832	26,538
Line Transformer NCP	LTNCP1	835,654	398,342	138,856	286,772	-	-	9,713	139	1,832	-
Secondary NCP	SNCP1	684,446	398,342	138,856	135,564	-	-	9,713	139	1,832	-
4 NCP											
Classification NCP from Load Data Provider	DNCP4	4,371,398	1,487,234	518,861	1,230,733	197,481	785,765	38,041	467	6,663	106,153
Primary NCP	PNCP4	4,371,398	1,487,234	518,861	1,230,733	197,481	785,765	38,041	467	6,663	106,153
Line Transformer NCP	LTNCP4	3,144,734	1,487,234	518,861	1,093,469	-	-	38,041	467	6,663	-
Secondary NCP	SNCP4	2,568,174	1,487,234	518,861	516,908	-	-	38,041	467	6,663	-
12 NCP											
Classification NCP from Load Data Provider	DNCP12	11,541,066	3,777,973	1,356,466	3,417,971	534,621	2,006,005	110,346	1,104	18,119	318,460
Primary NCP	PNCP12	11,541,066	3,777,973	1,356,466	3,417,971	534,621	2,006,005	110,346	1,104	18,119	318,460
Line Transformer NCP	LTNCP12	8,300,771	3,777,973	1,356,466	3,036,763	-	-	110,346	1,104	18,119	-
Secondary NCP	SNCP12	6,699,556	3,777,973	1,356,466	1,435,548	-	-	110,346	1,104	18,119	-

# 2018 Cost Allocation Model

**EB-2017-0024**
**Sheet 01 Revenue to Cost Summary Worksheet -**

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 Large Use 5-14.9 MW	6 Large Use 2	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
<b>crev</b> Distribution Revenue at Existing Rates	\$115,455,860	\$71,207,276	\$15,612,103	\$21,827,804	\$2,499,058	\$1,029,620	\$1,977,630	\$41,480	\$447,986	\$812,902
<b>mi</b> Miscellaneous Revenue (mi)	\$5,866,199	\$3,885,832	\$688,939	\$993,348	\$144,759	\$21,379	\$46,306	\$2,887	\$28,899	\$53,849
Miscellaneous Revenue Input equals Output										
<b>Total Revenue at Existing Rates</b>	<b>\$121,322,058</b>	<b>\$75,093,108</b>	<b>\$16,301,043</b>	<b>\$22,821,152</b>	<b>\$2,643,817</b>	<b>\$1,050,999</b>	<b>\$2,023,936</b>	<b>\$44,368</b>	<b>\$476,885</b>	<b>\$866,751</b>
Factor required to recover deficiency (1 + D)	0.9870									
Distribution Revenue at Status Quo Rates	\$113,952,047	\$70,279,800	\$15,408,756	\$21,543,497	\$2,466,508	\$1,016,210	\$1,951,872	\$40,940	\$442,151	\$802,314
Miscellaneous Revenue (mi)	\$5,866,199	\$3,885,832	\$688,939	\$993,348	\$144,759	\$21,379	\$46,306	\$2,887	\$28,899	\$53,849
<b>Total Revenue at Status Quo Rates</b>	<b>\$119,818,245</b>	<b>\$74,165,633</b>	<b>\$16,097,695</b>	<b>\$22,536,845</b>	<b>\$2,611,267</b>	<b>\$1,037,588</b>	<b>\$1,998,177</b>	<b>\$43,827</b>	<b>\$471,050</b>	<b>\$856,163</b>
<b>Expenses</b>										
<b>di</b> Distribution Costs (di)	\$26,070,243	\$13,875,564	\$3,780,205	\$6,620,617	\$706,994	\$186,797	\$448,916	\$8,967	\$83,273	\$358,911
<b>cu</b> Customer Related Costs (cu)	\$16,897,132	\$13,477,407	\$1,688,142	\$1,382,836	\$75,299	\$85,723	\$97,600	\$9,120	\$68,635	\$12,369
<b>ad</b> General and Administration (ad)	\$19,669,082	\$12,490,742	\$2,509,363	\$3,682,305	\$360,641	\$124,220	\$252,323	\$8,258	\$69,456	\$171,773
<b>dep</b> Depreciation and Amortization (dep)	\$24,520,577	\$14,377,093	\$3,464,353	\$5,445,601	\$417,450	\$114,611	\$394,351	\$9,026	\$80,347	\$217,744
<b>INPUT</b> PILs (INPUT)	\$2,923,693	\$1,677,751	\$412,329	\$663,795	\$69,410	\$1,839	\$50,827	\$1,102	\$9,856	\$36,786
<b>INT</b> Interest	\$10,896,925	\$6,253,163	\$1,536,794	\$2,474,035	\$258,697	\$6,852	\$189,437	\$4,107	\$36,734	\$137,104
<b>Total Expenses</b>	<b>\$100,977,652</b>	<b>\$62,151,720</b>	<b>\$13,391,186</b>	<b>\$20,269,190</b>	<b>\$1,888,490</b>	<b>\$520,042</b>	<b>\$1,433,455</b>	<b>\$40,579</b>	<b>\$348,303</b>	<b>\$934,687</b>
<b>NI</b> Direct Allocation	\$607,254	\$0	\$0	\$0	\$0	\$607,254	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$18,233,340	\$10,463,139	\$2,571,450	\$4,139,693	\$432,866	\$11,466	\$316,977	\$6,872	\$61,466	\$229,410
Revenue Requirement (includes NI)	\$119,818,245	\$72,614,859	\$15,962,635	\$24,408,883	\$2,321,357	\$1,138,761	\$1,750,432	\$47,452	\$409,769	\$1,164,097
Revenue Requirement Input equals Output										
Rate Base Calculation										
<b>Net Assets</b>										
<b>dp</b> Distribution Plant - Gross	\$521,793,733	\$301,685,464	\$73,663,470	\$117,765,697	\$11,417,493	\$455,401	\$8,847,069	\$194,931	\$1,741,165	\$6,023,044
<b>gp</b> General Plant - Gross	\$90,829,843	\$51,365,861	\$12,634,129	\$20,354,011	\$2,126,045	\$1,326,324	\$1,560,063	\$33,839	\$302,619	\$1,126,953
<b>accum dep</b> Accumulated Depreciation	(\$150,106,770)	(\$88,312,826)	(\$21,092,774)	(\$32,945,743)	(\$2,577,262)	(\$980,036)	(\$2,332,584)	(\$53,496)	(\$476,603)	(\$1,335,446)
<b>co</b> Capital Contribution	(\$14,506,035)	(\$7,959,966)	(\$2,093,766)	(\$3,567,484)	(\$342,746)	\$0	(\$293,880)	(\$6,576)	(\$58,369)	(\$184,218)
<b>Total Net Plant</b>	<b>\$448,010,772</b>	<b>\$256,779,503</b>	<b>\$63,111,059</b>	<b>\$101,606,482</b>	<b>\$10,623,530</b>	<b>\$801,689</b>	<b>\$7,780,668</b>	<b>\$168,698</b>	<b>\$1,508,812</b>	<b>\$5,630,332</b>
Directly Allocated Net Fixed Assets	\$5,900,100	\$0	\$0	\$0	\$0	\$5,900,100	\$0	\$0	\$0	\$0
<b>COP</b> Cost of Power (COP)	\$543,349,203	\$188,387,750	\$67,455,721	\$209,452,880	\$26,988,330	\$45,020,274	\$4,760,846	\$45,906	\$1,237,495	\$0
OM&A Expenses	\$62,636,457	\$39,843,713	\$7,977,710	\$11,685,759	\$1,142,934	\$396,740	\$798,840	\$26,345	\$221,365	\$543,053
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$605,985,660</b>	<b>\$228,231,462</b>	<b>\$75,433,431</b>	<b>\$221,138,639</b>	<b>\$28,131,264</b>	<b>\$45,417,014</b>	<b>\$5,559,686</b>	<b>\$72,251</b>	<b>\$1,458,860</b>	<b>\$543,053</b>
Working Capital	\$72,718,279	\$27,387,775	\$9,052,012	\$26,536,637	\$3,375,752	\$5,450,042	\$667,162	\$8,670	\$175,063	\$65,166
<b>Total Rate Base</b>	<b>\$526,629,151</b>	<b>\$284,167,278</b>	<b>\$72,163,070</b>	<b>\$128,143,119</b>	<b>\$13,999,282</b>	<b>\$12,151,831</b>	<b>\$8,447,830</b>	<b>\$177,368</b>	<b>\$1,683,875</b>	<b>\$5,695,498</b>
Rate Base Input equals Output										
Equity Component of Rate Base	\$210,651,660	\$113,666,911	\$28,865,228	\$51,257,248	\$5,599,713	\$4,860,732	\$3,379,132	\$70,947	\$673,550	\$2,278,199
Net Income on Allocated Assets	\$18,233,340	\$12,013,913	\$2,706,509	\$2,267,655	\$722,777	(\$89,707)	\$564,722	\$3,248	\$122,747	(\$78,523)
Net Income on Direct Allocation Assets	\$261,876	\$0	\$0	\$0	\$0	\$261,876	\$0	\$0	\$0	\$0
<b>Net Income</b>	<b>\$18,495,216</b>	<b>\$12,013,913</b>	<b>\$2,706,509</b>	<b>\$2,267,655</b>	<b>\$722,777</b>	<b>\$172,169</b>	<b>\$564,722</b>	<b>\$3,248</b>	<b>\$122,747</b>	<b>(\$78,523)</b>
RATIOS ANALYSIS										
REVENUE TO EXPENSES STATUS QUO%	100.00%	102.14%	100.85%	92.33%	112.49%	91.12%	114.15%	92.36%	114.96%	73.55%
EXISTING REVENUE MINUS ALLOCATED COSTS	\$1,503,813	\$2,478,248	\$338,407	(\$1,587,731)	\$322,461	(\$87,762)	\$273,504	(\$3,084)	\$67,116	(\$297,345)
Deficiency Input equals Output										
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$1,550,773	\$135,059	(\$1,872,038)	\$289,910	(\$101,173)	\$247,745	(\$3,624)	\$61,281	(\$307,934)
RETURN ON EQUITY COMPONENT OF RATE BASE	8.78%	10.57%	9.38%	4.42%	12.91%	3.54%	16.71%	4.58%	18.22%	-3.45%





Ontario Energy Board

# 2018 Cost Allocation Model

**EB-2017-0024**

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

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

## Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System  
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5- 14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
\$2.50	\$5.25	\$38.03	\$233.33	\$682.34	\$0.18	\$0.13	-\$0.03	0
\$3.44	\$7.20	\$52.77	\$528.40	\$955.62	\$0.27	\$0.24	\$0.08	0
\$14.76	\$20.46	\$94.35	\$1,350.24	\$2,282.49	\$2.48	\$10.15	\$7.09	0
\$21.34	\$41.42	\$378.88	\$23,798.52	\$5,600.32	\$2.15	\$5.48	\$8.47	\$0.00