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1 **APPLICATION**

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

5 **AND IN THE MATTER OF** an Application by Guelph  
6 Hydro Electric Systems Inc. to the Ontario Energy Board  
7 for an Order or Orders approving or fixing just and  
8 reasonable rates and other service charges for the  
9 distribution of electricity as of January 1, 2018.

10 **Title of Proceeding:** An application by Guelph  
11 Hydro Electric Systems Inc. for an Order or Orders  
12 approving or fixing just and reasonable distribution rates  
13 and other charges, effective January 1, 2018.

14 **APPLICANT'S NAME:** Guelph Hydro Electric Systems Inc.

15 **CONTACT INFORMATION:**

16 Applicant's Address for Service: 395 Southgate Drive  
17 Guelph, Ontario  
18 N1G 4Y1

19 Primary Contact for Electricity Distribution Licence:

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21 Chief Executive Officer Direct Fax: 519-836-1055  
22 Email: [PSardana@GuelphHydro.com](mailto:PSardana@GuelphHydro.com)

23 Primary Contact for the Application:

24 Cristina Birceanu Direct Line: 519-837-4735  
25 Vice President of Regulatory Affairs, Direct Fax: 519-836-6115  
26 Customer Care and Billing Email: [CBirceanu@GuelphHydro.com](mailto:CBirceanu@GuelphHydro.com)

1 Applicant's Counsel & Consultant: Borden Ladner Gervais LLP  
2 Suite 4100  
3 40 King Street West  
4 Toronto ON  
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14

1    **1. Introduction**

2           Guelph Hydro Electric Systems Inc. (Guelph Hydro) hereby applies to the Ontario  
3           Energy Board (the Board) for approval of 2018 Distribution Rate Adjustments,  
4           based on Chapter 3 of the *Filing Requirements for Electricity Distribution Rate*  
5           *Applications (EDR)* last revised on July 20, 2017.

6           Guelph Hydro is applying for annual rate adjustments under the parameters set  
7           out in the Board's 4<sup>th</sup> Generation IRM.

8           Guelph Hydro has used the Board's 2018 IRM Rate Generator model, Global  
9           Adjustment Analysis work form, and the generic LRAMVA work form in the  
10          preparation of this filing, and it confirms the accuracy of the 2016 billing  
11          determinants and Trial Balance for the prepopulated models. Guelph Hydro has  
12          filed its 2016 Board-approved Settlement Agreement as Appendix 4 and  
13          Revenue Requirement Work Form (in PDF and Excel version) as Appendix 6 of  
14          this application.

15    **Relief Sought**

- 16           • Guelph Hydro applies for an Order or Orders approving the proposed  
17           distribution rates and other charges set out in Section 3.1 to this  
18           Application as just and reasonable rates and charges pursuant to Section  
19           78 of the Board Act, to be effective January 1, 2018; and
- 20           • In the event that the Board is unable to provide a Decision and Order in  
21           this Application for implementation by the Applicant as of January 1, 2018,  
22           Guelph Hydro requests that the Board issue an Interim Rate Order  
23           declaring the current Distribution Rates and Specific Service Charges as  
24           interim until the implementation date of the approved 2018 distribution  
25           rates.

- 1
- In the event that the effective date does not coincide with the Board's  
2 implementation date for 2018 distribution rates and charges, Guelph  
3 Hydro requests permission to recover the incremental revenue from the  
4 effective date to the implementation date.
- 5
- Guelph Hydro confirms that it transitioned to International Financial  
6 Reporting Standards (IFRS) on January 1, 2011, and it filed a 2016 Cost  
7 of Service (COS) application on the basis of Modified International  
8 Financial Reporting Standards (MIFRS) on April 24, 2016, file number EB-  
9 2015-0073. The actual 2017 distribution rates reflect the Board's Decision  
10 and Order issued on November 26, 2015 respecting Guelph Hydro's 2016  
11 Cost of Service application and subsequently, the Board's Decision and  
12 Order issued on December 8, 2016 on Guelph Hydro's 2017 IRM  
13 application, file number EB-2016-0075 (please see Appendix 2 Current  
14 Tariff of Rates and Charges EB-2016-0075 – Rate Order).

15 **Form of Hearing Requested**

- 16
- The Applicant requests that this Application be disposed of by way of a  
17 written hearing.

18

1 DATED at Guelph, Ontario, this 11<sup>th</sup> day of August, 2017.

2 All of which is respectfully submitted,

3 GUELPH HYDRO ELECTRIC SYSTEMS INC.

4 Pankaj Sardana



5 Chief Executive Officer

6

7

Cristina Birceanu



Vice President of Regulatory Affairs,  
Customer Care and Billing

1    **1.1    Certification of Evidence**

2           As Chief Executive Officer of Guelph Hydro Electric Systems Inc., I certify that  
3           the evidence filed in Guelph Hydro's 2018 IRM application is accurate, consistent  
4           and complete to the best of my knowledge or belief. The filing is consistent with  
5           the requirements from Chapter 3 of the *Filing Requirements for Transmission*  
6           *and Distribution Rate Applications* revised on July 20, 2017.

7    **Pankaj Sardana**

8    

9    Chief Executive Officer

10



1   **1.2   Requested Rate Adjustments**

2           The 2018 rate adjustments include:

- 3           • A Price Cap Adjustment in accordance with the parameters of the 4<sup>th</sup>  
4           Generation Incentive Regulation for Ontario’s Electricity Distributors. As  
5           part of the supplemental report on the Renewed Regulatory Framework  
6           for Electricity Distributors (RRFE), the Board will establish the final  
7           inflation factor, productivity factor and stretch factor to apply to distributors  
8           for the 2018 rate year. The Rate Generator model includes rate-setting  
9           parameters from the 2017 rate year as a placeholder; Guelph Hydro  
10          acknowledges that Board staff will update the Rate Generator model once  
11          the supplemental report on RRFE is issued. Guelph Hydro received  
12          approval to shift the rate design for residential customers towards fully-  
13          fixed rates in 2016 (EB-2015-0073), and is applying for the third year of  
14          transition to fully-fixed distribution rates for the residential class (please  
15          see Tab 16 of the 2018 Rate Generator model presented in Excel version  
16          as Appendix 1 of this Application).
  
- 17          • An adjustment of Retail Transmission Service Rates (RTSR) in  
18          accordance with Board Guidelines G-2008-001: *Electricity Distribution*  
19          *Retail Transmission Service Rates*, last revised June 28, 2012 and  
20          subsequent updates to the Uniform Transmission Rates (“UTRS”). Guelph  
21          Hydro is a partial embedded distributor in relation to Hydro One for  
22          distribution services in the Village of Rockwood; therefore, Guelph Hydro  
23          is charged by Hydro One for Transmission Connection and Transmission  
24          Network services.
  
- 25          • A Rate Rider for Disposition of Deferral and Variance Accounts (excluding  
26          1568 LRAMVA) effective until December 31, 2018. Guelph Hydro is  
27          seeking the Board’s approval for a one-year disposition period.

- 1           • A Rate Rider for Global Adjustment disposition applicable only for Non-  
2           RPP Class B customers effective until December 31, 2018 (one-year  
3           disposition). In addition, Guelph Hydro is seeking approval of 12 equal  
4           monthly payments for the contribution of four former Class B customers to  
5           the Global Adjustment balance.
  
- 6           • A Rate Rider for Capacity Based Recovery (CBR) disposition applicable  
7           only for Class B customers effective until December 31, 2018 (one-year  
8           disposition). In addition, Guelph Hydro is seeking approval of 12 equal  
9           monthly payments for the contribution of four Class A transition customers  
10          to the CBR balance.
  
- 11          • A Rate Rider for Recovery of Lost Revenue Adjustment Mechanism  
12          (LRAMVA) Variance Account effective until December 31, 2018. In its  
13          2016 COS application, file number EB-2015-0073, Guelph Hydro received  
14          approval for and disposed the 2013 LRAMVA balances. Subsequently, in  
15          its 2017 IRM Application, Guelph Hydro received approval for and  
16          disposed the 2015 LRAMVA balances. Guelph Hydro is seeking approval  
17          to dispose the 2016 LRAMVA balances as presented in section 3.8 of this  
18          Application.

### 19   **1.3   Statement of publication of applicant's notice**

20           The persons affected by this Application are the ratepayers of Guelph Hydro's  
21           distribution business. Guelph Hydro is proposing that notices related to this  
22           Application appear in the Guelph Tribune publication. Guelph Tribune is an  
23           unpaid publication distributed each Tuesday and Thursday with an average  
24           circulation of approximately 44,000 to 44,600 each day.

25           (source: <http://www.newspaperscanada.ca/about-newspapers/circulation>)

1 The Internet address for application viewing purposes is Guelph Hydro's website  
2 [www.guelphhydro.com](http://www.guelphhydro.com) Newsroom section and the primary contact is

3 Cristina Birceanu Direct Line: 519-837-4735  
4 Vice President of Regulatory Affairs, Direct Fax: 519-836-6115  
5 Customer Care and Billing Email: CBirceanu@GuelphHydro.com

1   **2.   Distributor Profile Summary**

2           Guelph Hydro is a licensed distributor with approximately 55,000 customers  
3           servicing the City of Guelph and the Village of Rockwood.

4           Guelph Hydro owns, maintains and operates approximately 420 km of overhead  
5           primary distribution feeders and 712 km of underground primary distribution  
6           circuits in the City of Guelph and in the Village of Rockwood as well as 59-13.8  
7           kV feeders and 4-8.32 kV feeders within its service territory.

8           Wholesale supply is provided by three (3) Hydro One Networks Inc. ("HONI")-  
9           owned Transformer Stations (Hanlon, Cedar, and Campbell) and one (1) Guelph  
10          Hydro-owned Transformer Station (Arlen MTS) in the City of Guelph. Cedar TS,  
11          Hanlon TS and Arlen MTS step down 115 kV Transmission supply to 13.8 kV  
12          while Campbell TS steps down 230 kV Transmission supply to 13.8 kV for  
13          primary distribution feeders. In the Village of Rockwood, supply is provided by  
14          two (2) Guelph Hydro-owned Municipal Substations (Rockwood MS1, Rockwood  
15          MS2) and one (1) Hydro One Networks Inc.-owned Distribution Station  
16          (Rockwood DS). All three stations are supplied from 44 kV feeders originating  
17          from Fergus TS and primary distribution is operated at 8.3 kV.

18          Guelph Hydro's customers are served by a total of 63 distribution feeders. The  
19          feeders are supplied upstream by Hydro One sub-transmission and transmission  
20          stations. The City of Guelph has 59 feeder circuits supplied by 4 transformer  
21          stations.

22          Guelph Hydro is a partial embedded distributor in relation to Hydro One for  
23          distribution services for the Village of Rockwood; therefore, Guelph Hydro is  
24          charged by Hydro One for low voltage distribution services.

25

1    **3.     Details of Guelph Hydro’s Electricity Distribution Rate Application**

2    **3.1    Schedule of Current and Proposed Rates and Charges – Bill Impact**

3           Guelph Hydro has completed the 2018 Rate Generator model in accordance with  
4           Board Staff’s instructions and it confirms the accuracy of the 2017 Board-  
5           Approved Tariff of Rates and Charges, and the accuracy of the billing  
6           determinants prepopulated in Tab 2 and, respectively, in Tab 4 of the model.  
7           Guelph Hydro has a unique rate class, Standby Power Service for Load  
8           Displacement Generation; the Standby Charge is based exclusively on the  
9           applicable General Service above 50 kW distribution volumetric rates, and  
10          therefore the LRAMVA, RTSR, Deferral and Variance, and Global Adjustment  
11          rate riders will not apply to the generator’s peak demand.

12          Guelph Hydro confirms that it has not diverged from the Board’s rate generator  
13          model concept.

14          **Current Tariff of Rates and Charges**

15          Guelph Hydro’s current Tariff of Rates and Charges are presented in Appendix 2  
16          Current Tariff of Rates and Charges - EB-2016-0075 – RATE ORDER.

17          **Proposed Rates and Charges**

18          Guelph Hydro proposes the following Rates and Charges:

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

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

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

EB-2017-0044

### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. 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	\$	25.91
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.18)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0050
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0023)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057

### 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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2017-0044

**ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS**

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

**APPLICATION**

The application of the 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:

- “Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person;
- “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;
- “electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;
- “household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;
- “household income” means the combined annual after-tax income of all members of a household aged 16 or over;

**MONTHLY RATES AND CHARGES**

**Class A**

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons; and
  - (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;
- but does not include account-holders in Class E.

OESP Credit \$ (30.00)

**Class B**

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;
- but does not include account-holders in Class F.

OESP Credit \$ (34.00)

**Class C**

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;
- but does not include account-holders in Class G.

OESP Credit \$ (38.00)

**Class D**

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

OESP Credit \$ (42.00)

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
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EB-2017-0044

**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)



**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
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EB-2017-0044

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

This classification includes non-residential accounts taking electricity at 750 volts or less where monthly average peak 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	\$	16.86
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.50)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0141
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0022)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

**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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0044

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

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. 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 Class B WMS - Sub-account CBR (2017) is not applicable to wholesale market participants (WMP) and customers that transitioned between Class A and Class B in 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

The rate rider for the disposition of Global Adjustment (2017) is only applicable to non-RPP Class B customers. It is not applicable to WMP and customers that transitioned between Class A and Class B in the period of last Global Adjustment disposition to 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

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.

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
**This schedule supersedes and replaces all previously**  
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EB-2017-0044

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	182.74
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	2.7841
Low Voltage Service Rate	\$/kW	0.0121
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.0642
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5958)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.2077)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0183)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7118
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1132
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1925

**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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0044

**GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION**

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 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 rider for the disposition of Class B WMS - Sub-account CBR (2017) is not applicable to wholesale market participants (WMP) and customers that transitioned between Class A and Class B in 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

The rate rider for the disposition of Global Adjustment (2017) is only applicable to non-RPP Class B customers. It is not applicable to WMP and customers that transitioned between Class A and Class B in the period of last Global Adjustment disposition to 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

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.

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	578.06
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	3.0908
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.0811
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(1.0955)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0244)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8128
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1925

**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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0044

**LARGE USE SERVICE CLASSIFICATION**

This classification refers to an account where monthly average peak demand 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.

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	\$	1,111.25
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	2.7768
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.6189
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.9653)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.3968
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.6474

**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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer provides detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed load. 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)	\$	4.94
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0225
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0022)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

**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

**Guelph Hydro Electric Systems Inc.**  
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EB-2017-0044

**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 - APPROVED ON AN INTERIM BASIS**

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.



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EB-2017-0044

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	7.63
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kW	8.4468
Low Voltage Service Rate	\$/kW	0.0089
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(1.0821)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0179)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0762
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6180

**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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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**STREET LIGHTING SERVICE CLASSIFICATION**

This classification is for roadway lighting with the Municipality. The consumption for this customer is 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**

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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)	\$	0.44
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	10.3560
Low Voltage Service Rate	\$/kW	0.0107
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	(0.8432)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.7759)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0180)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4982
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9469

**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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0044

**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 by General Service 50 to 999 kW customers - per kW of billing demand/month	\$/kW	(0.72)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

**SPECIFIC SERVICE CHARGES**

**APPLICATION**

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

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**Customer Administration**

Arrears certificate	\$	15.00
Returned Cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit service charge for paperless bill	\$	(10.00)

**Non-Payment of Account**

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	9.00
Disconnect/Reconnect at Meter - during regular hours	\$	20.00
Disconnect/Reconnect at Meter - after regular hours	\$	50.00
Disconnect/Reconnect at Pole - during regular hours	\$	50.00
Disconnect/Reconnect at Pole - after regular hours	\$	95.00

**Other**

Service call - customer owned equipment	\$	17.50
Service call - after regular hours	\$	95.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Overhead bond connection - per connection	\$	105.00
Underground bond connection - per connection	\$	100.00

**Guelph Hydro Electric Systems Inc.**  
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**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.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0260
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

1 Guelph Hydro has calculated and presented below the bill impact per customer class,  
 2 including a typical residential customer consuming 750 kWh as per the Report of the  
 3 Board – Defining Ontario’s Typical Residential Customer:

4 **Table 1 – 2018 Bill Impacts**  
**2018 Total Bill Impact Summary**

Residential RPP	kWh	215	750
	Bill Impact \$	\$ 3.06	\$ 1.41
	Bill Impact %	6.30%	1.29%

Loss Factor: 2.60%

Residential Non-RPP Retailer	kWh	750
	Bill Impact \$	\$ 5.67
	Bill Impact %	4.02%

Loss Factor: 2.60%

General Service Less than 50 kW RPP	kWh	2,000
	Bill Impact \$	\$ 4.65
	Bill Impact %	1.76%

Loss Factor: 2.60%

General Service Less than 50 kW Non- RPP Retailer	kWh	2,000
	Bill Impact \$	\$ 16.08
	Bill Impact %	4.62%

Loss Factor: 2.60%

General Service 50-999 kW	kWh	189,800
	kW	500
	Bill Impact \$	\$ 1,492.68
	Bill Impact %	4.95%

Loss Factor: 2.60%

General Service 1,000-4,999 kW	kWh	489,100
	kW	1,000
	Bill Impact \$	\$ 3,767.55
	Bill Impact %	4.97%

Loss Factor: 2.60%

Large User	kWh	4,215,750
	kW	7,500
	Bill Impact \$	\$ 9,979.06
	Bill Impact %	1.56%

Loss Factor: 0.36%

Unmetered Scattered Load RPP	kWh	750
	Connections	15
	Bill Impact \$	\$ 3.50
	Bill Impact %	1.87%

Loss Factor: 2.60%

Sentinel Lighting RPP	kWh	140
	kW	2
	Connections	2
	Bill Impact \$	-\$ 2.63
	Bill Impact %	-4.38%

Loss Factor: 2.60%

Street Lighting	kWh	800,000
	kW	2,200
	Connections	13,400
	Bill Impact \$	\$ 4,888.60
	Bill Impact %	3.25%

Loss Factor: 2.60%

1   **3.2   Price Cap Adjustment**

2       Annual Adjustment Mechanism

3       In calculating 2018 rates, Guelph Hydro has applied a Price Cap Adjustment of  
4       1.60% to its Base Distribution Rates, which is based on the rate-setting  
5       parameters provided by the Board's 2018 IRM Rate Generator model (Stretch  
6       Factor Group III). Guelph Hydro acknowledges that Board staff will update the  
7       Rate Generator with the final parameters which will be established by the Board  
8       in the supplemental report on the RRFE. The following default values were used  
9       in the determination of the Price Cap Adjustment:

<b>Price Cap Index</b>	
Price Escalator	1.90%
Less Productivity Factor	0.00%
Less Stretch Factor (Group III)	0.30%
<b>Price Cap Index</b>	<b>1.60%</b>

10       The calculation of the price cap adjustment is presented in Appendix 1 - 2018  
11       IRM Rate Generator, Tab 16.

12       Application of the Annual Adjustment Mechanism

13       The price cap index adjustment has not been applied to the following  
14       components of distribution rates:

- 15       • Rate Adders;
- 16       • Rate Riders;
- 17       • Low Voltage Service Charges;
- 18       • Retail Transmission Service Rates;

- 1           • Wholesale Market Service Rate;
- 2           • Rural Rate Protection Charge;
- 3           • Standard Supply Service – Administrative Charge;
- 4           • Capacity Based Recovery;
- 5           • MicroFIT Service Charge;
- 6           • Specific Service Charges;
- 7           • Transformation and Primary Metering Allowances; and
- 8           • Smart Metering Entity Charge

### 9   **3.3   Revenue to Cost Ratio Adjustment**

10           The Board’s Decision (EB-2015-0073) for Guelph Hydro’s 2016 Cost of Service  
11           Rate Application did not prescribe any phase-in period to adjust its revenue-to-  
12           cost ratios.

### 13   **3.4   Rate Design for Residential Electricity Customers**

14           On April 2, 2015, the OEB released its *Board Policy: A New Distribution Rate*  
15           *Design for Residential Electricity Customers (EB-2014-0210)*, which stated that  
16           electricity distributors will transition to a fully-fixed monthly distribution service  
17           charge for residential customers. This will be implemented over a period of four  
18           years, beginning in 2016.

19           Guelph Hydro’s transition to a fully-fixed monthly service charge for the  
20           residential class started on January 1, 2016.

21           In this Application, Guelph Hydro is seeking approval for the third year of  
22           transition to continue implementing this policy effective January 1, 2018. In  
23           proposing a transition to a fully-fixed monthly service charge, Guelph Hydro has



1 followed the approach set out in Tab 16. Rev2Cost\_GDPIP of the Rate  
2 Generator Model.

3 In order to support the initial transition to fully fixed distribution rates, the OEB  
4 designed two tests to determine when mitigation should be proposed – a  
5 threshold test for the change in the fixed charge, and an overall bill impact test.

6 1. **Threshold test for change:** when assessing the combined effects of the shift  
7 to fixed rates and other bill impacts associated with changes in the cost of  
8 distribution service, a utility shall evaluate the total bill impact for a residential  
9 customer at the distributor's 10th consumption percentile. In Guelph Hydro's  
10 case, the 10<sup>th</sup> consumption percentile residential customer consumes 215  
11 kWh of electricity per month (30 days). Ten percent of Guelph Hydro's  
12 residential customers consume 215 kWh or less in an average month, and  
13 90% consume more than 215 kWh in an average month. Guelph Hydro came  
14 to this result by querying monthly consumption records for all residential bills  
15 issued each month in the 2016 calendar year, segmented by consumption  
16 threshold. On a cumulative basis, the quantity of accounts in each  
17 consumption threshold reaches the 10<sup>th</sup> percentile at 215 kWh per month, as  
18 shown in Table 2 below. The source data included all residential customers in  
19 the City of Guelph and the village of Rockwood.

20

1

Table 2 – 2016 Residential Accounts by Consumption Threshold

Average Residential Monthly Consumption Threshold	Quantity of Accounts	Percent	Cumulative Number of Accounts	Cumulative %
0-100 kWh	1250	3%	1250	2.5%
>101-150 kWh	1265	3%	2515	5.1%
>151-200 kWh	1799	4%	4314	8.7%
>201-205 kWh	202	0%	4516	9.1%
>206-210 kWh	213	0%	4729	9.5%
>211-215 kWh	219	0%	4948	10.0%
>216-220 kWh	220	0%	5168	10.4%
>221-225 kWh	226	0%	5394	10.9%
>226-230 kWh	236	0%	5630	11.4%
>231-235 kWh	241	0%	5871	11.8%
>236-240 kWh	246	0%	6117	12.3%
>241-245 kWh	260	1%	6377	12.9%
>246-250 kWh	254	1%	6631	13.4%
>251-500 kWh	16,419	33%	20935	46.5%
>501-800 kWh	14,971	30%	35906	76.7%
>801-1,000 kWh	5,060	10%	40966	87.0%
>1,001-1,500 kWh	4,694	9%	45660	96.4%
>1,501-2,000 kWh	1,137	2%	46797	98.7%
>2,001 kWh	633	1%	47430	100.0%
Total	49545	100%		

2  
3

4 Overall Bill Impact: the bill impact for 10<sup>th</sup> consumption percentile residential  
 5 customer with 215 kWh monthly consumption is 6.30% or \$3.06. As the bill  
 6 impact is below 10%, no mitigation plan is proposed.

7 Guelph Hydro presented in Table 3 below the Bill Impact for a residential  
 8 customer with 215 kWh monthly consumption.

1

**Table 3 – Bill Impact – Residential 10<sup>th</sup> consumption percentile**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	215	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.36	1	\$ 22.36	\$ 25.91	1	\$ 25.91	\$ 3.55	15.88%
Distribution Volumetric Rate	\$ 0.0098	215	\$ 2.11	\$ 0.0050	215	\$ 1.08	\$ (1.03)	-48.98%
Fixed Rate Riders	\$ (0.18)	1	\$ (0.18)	\$ (0.18)	1	\$ (0.18)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	215	\$ 0.06	\$ 0.0003	215	\$ 0.07	\$ 0.00	4.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 24.35</b>			<b>\$ 26.87</b>	<b>\$ 2.52</b>	<b>10.35%</b>
Line Losses on Cost of Power	\$ 0.0822	6	\$ 0.46	\$ 0.0822	6	\$ 0.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0030	215	\$ (0.65)	-\$ 0.0023	215	\$ (0.49)	\$ 0.15	-23.33%
CBR Class B Rate Riders	\$ 0.0003	215	\$ 0.06	\$ 0.0001	215	\$ (0.02)	\$ (0.09)	-133.33%
GA Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		215	\$ -	\$ -	215	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 25.02</b>			<b>\$ 27.61</b>	<b>\$ 2.59</b>	<b>10.33%</b>
RTSR - Network	\$ 0.0057	221	\$ 1.26	\$ 0.0071	221	\$ 1.57	\$ 0.31	24.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	221	\$ 1.01	\$ 0.0057	221	\$ 1.26	\$ 0.24	23.91%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 27.29</b>			<b>\$ 30.43</b>	<b>\$ 3.14</b>	<b>11.49%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	221	\$ 0.79	\$ 0.0036	221	\$ 0.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	221	\$ 0.29	\$ 0.0003	221	\$ 0.07	\$ (0.22)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	140	\$ 9.08	\$ 0.0650	140	\$ 9.08	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	37	\$ 3.47	\$ 0.0950	37	\$ 3.47	\$ -	0.00%
TOU - On Peak	\$ 0.1320	39	\$ 5.11	\$ 0.1320	39	\$ 5.11	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 46.29</b>			<b>\$ 49.20</b>	<b>\$ 2.92</b>	<b>6.30%</b>
HST		13%	\$ 6.02		13%	\$ 6.40	\$ 0.38	6.30%
8% Rebate		8%	\$ (3.70)		8%	\$ (3.94)	\$ (0.23)	-6.30%
<b>Total Bill on TOU</b>			<b>\$ 48.60</b>			<b>\$ 51.66</b>	<b>\$ 3.06</b>	<b>6.30%</b>

2

1   **3.5   Shared Tax Savings Adjustment**

2           In its Supplemental report of the Board on *3<sup>rd</sup> Generation Incentive Regulation*  
3           issued on July 17, 2008, and in *Chapter 3 of the Board's Filing Requirements*  
4           (EDR) last revised July 20, 2017, the Board determined that a 50/50 sharing of  
5           the impact of currently known legislated tax changes, other than that related to  
6           the implementation of the Harmonized Sales Tax, as applied to the tax level  
7           reflected in the Board-approved base rates for a distributor, was appropriate.

8           Guelph Hydro has completed the Board's 2018 IRM Rate Generator Model (Tab  
9           8. STS-Tax Change and Tab 9. Shared Tax-Rate Rider), and calculated annual  
10          tax changes to be allocated to customer rate classes on the basis of the 2016  
11          Board-approved billing determinants and distribution rates (2016 COS file  
12          number EB-2015-0073). As there is no tax change from the 2016 year of cost of  
13          service, no rate rider has been generated (please see Table 4 below).

14

1 Table 4 – Summary of Tax Change Forecast Amounts (2017 Rate Generator, Tab 8)



**Summary - Sharing of Tax Change Forecast Amounts**

For the 2016 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

199,000

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

	2016	2018
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	151,391,730	\$ 151,391,730
Deduction from taxable capital up to \$15,000,000	\$ -	\$ -
Net Taxable Capital	\$ 151,391,730	\$ 151,391,730
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

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

Regulatory Taxable Income	\$ 2,671,866	\$ 2,671,866
Corporate Tax Rate	26.50%	26.50%
Tax Impact	\$ 509,044	\$ 509,044
<b>Grossed-up Tax Amount</b>	<b>\$ 692,577</b>	<b>\$ 692,578</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 692,577	\$ 692,578
Total Tax Related Amounts	\$ 692,577	\$ 692,578
Incremental Tax Savings		\$ 0

**Sharing of Tax Amount (50%)** **\$ 0**

2

3

1   **3.6   Adjustment of Retail Transmission Service Rates (RTSR)**

2           Guelph Hydro is applying for an adjustment of its Retail Transmission Service  
3           Rates based on a comparison of historical transmission costs adjusted for new  
4           UTRs levels and revenues generated from existing RTSRs. This approach is  
5           expected to minimize variances in USoA Accounts 1584 and 1586.

6           The proposed adjustments of the Retail Transmission Service Rates and a  
7           detailed calculation are exhibited in Appendix 1 – 2018 IRM Rate Generator  
8           Model (Tabs 10 to 15).

9           On an annual basis, the IESO invoices Guelph Hydro the gross load billing for  
10          Transmission Line and Connection Service charges which apply to the  
11          generation activities of Load Displacement Generation (“LDG”) customers which  
12          have installed capacity of 2 MW or more for renewable generation and 1 MW or  
13          higher for non-renewable generation. Currently, Guelph Hydro has one Large  
14          Use customer with an LDG with capacity of approximately 8 MW.

15          In April 2016, the IESO charged Guelph Hydro an amount of \$30,412.04 for 2015  
16          transmission connection service (\$9,144.88 for Line Connection and \$21,267.16  
17          for Transformation Connection).

18          Guelph Hydro included the supplemental charges in the 2018 IRM Rate  
19          Generator model Tab 12 cells J22 and N22, respectively. The kW units were also  
20          added to Tab 12 cells H22 and L22. There is a discrepancy in the Line and  
21          Transformation Connection rates (cells I22 and M22) because the 2015 UTRs  
22          were lower than 2016 UTRs.

23

1 Guelph Hydro presents below its preliminary RTSR for 2018:

2 Table 5 – 2018 Proposed RTSRs

Rate Class	Unit	2017 Actual RTSR Network	Proposed RTSR Network	Change %	2017 Actual RTSR Connection	Proposed RTSR Connection	Change %
Residential	kWh	\$ 0.0057	\$ 0.0071	19.77%	\$ 0.0046	\$ 0.0057	19.55%
General Service Less Than 50 kW	kWh	\$ 0.0052	\$ 0.0065	19.77%	\$ 0.0040	\$ 0.0050	19.55%
General Service 50 to 999 kW	kW	\$ 2.1758	\$ 2.7118	19.77%	\$ 1.7001	\$ 2.1132	19.55%
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.2568	\$ 2.8128	19.77%	\$ 1.7639	\$ 2.1925	19.55%
General Service 1,000 to 4,999 kW	kW	\$ 2.2568	\$ 2.8128	19.77%	\$ 1.7639	\$ 2.1925	19.55%
Large Use	kW	\$ 2.7254	\$ 3.3968	19.77%	\$ 2.1299	\$ 2.6474	19.55%
Unmetered Scattered Load	kWh	\$ 0.0052	\$ 0.0065	19.77%	\$ 0.0040	\$ 0.0050	19.55%
Sentinel Lighting	kW	\$ 1.6659	\$ 2.0762	19.76%	\$ 1.3017	\$ 1.6180	19.55%
Street Lighting	kW	\$ 2.0044	\$ 2.4982	19.77%	\$ 1.5663	\$ 1.9469	19.55%

3  
4

5 The billing determinants used for determination of the RTSR rates are the most  
 6 recent billing determinants reported for the 2016-year end (2.1.5 – Performance  
 7 Based Regulation, section 2.1.5.4 – Demand & Revenue). The Loss Factor  
 8 applied to the metered kWh is the actual Board- approved 2016 Loss Factor.

9 Guelph Hydro acknowledges that once any January 1, 2018 UTR adjustments  
 10 are determined, Board staff will adjust the 2018 IRM Rate Generator model to  
 11 reflect any changes in Hydro One’s Sub-Transmission class RTSRs.

12

1    **3.7    Group 1 Deferral and Variance Accounts**

2           Guelph Hydro has completed Board Staff's 2018 IRM Rate Generator – Tab 3.  
3           Continuity Schedule, and the Threshold Test shows a total claim per kWh of  
4           (\$0.0002), which is below the approved threshold of \$0.001. Consistent with a  
5           letter from the OEB on July 25, 2014, distributors may elect to dispose of Group  
6           1 account balances below the threshold; Guelph Hydro has elected to dispose of  
7           its deferral and variance account balances in this application. The total amount  
8           requested for disposition is (\$360,344). This amount includes a 1589 – Global  
9           Adjustment balance of \$3,364,977 and excludes a 1568- LRAM Variance  
10          Account balance of \$634,132.

11          Guelph Hydro is proposing a rate rider recovery period of one-year.

12          Actual interest has been calculated based on the Board's prescribed rates.  
13          Forecasted interest for the period January 1, 2017 to December 31, 2017 is  
14          based upon the Board-prescribed rate for Q1 to Q3 2017 of 1.10%.

15          Guelph Hydro confirms the accuracy of the billing determinants used in Tab 4 of  
16          the Rate Generator Model. A snapshot of the 2.1.5.4 Demand and Revenue  
17          (Table 3a Total Metered Consumption by Detailed Rate Class and Table 4  
18          Wholesale Market Participants) for 2016 submitted on April 28, 2017 is presented  
19          below:

20



1

Table 6 –Snapshot of 2.1.5.4 - 2016 Demand Revenue

**Table 3a**  
 Total Metered Consumption (SSS + Retailer) by Detailed Rate Class  
 Metered consumption in kWhs and kW will auto-populate from Table 0 and Table 2b  
 The data populated in Table 3a will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate-setting period.

Detailed Rate Class	Metered consumption in kWhs (a+c+e)	Metered consumption in kW (b+d+f)
Residential	372,118,499.90	0.00
General Service Less Than 50 kW	138,048,218.40	0.00
General Services 50 to 999 kW	390,374,748.00	1,058,625.90
General Service 1,000 to 4,999 kW	537,008,520.20	1,052,467.10
Large Use	225,323,721.00	505,278.20
Sentinel Lighting	18,187.70	50.80
Street Lighting	10,194,768.80	28,336.80
Unmetered Scattered Load	1,915,482.00	0.00

2

**Table 4 Wholesale Market Participants**

Please report Metered kWhs, Metered kW and annual billings (\$) for wholesale market participants connected to the distributor's distribution system.

Metered kWhs	Metered kW
6,756,579.25	11,865.08

3

4 Deferral and Variance account balances match the Audited Financial Statements  
 5 and the 2.1.7 RRR Trial Balances with the following exceptions explained below:

- 6 1. **1580 RSVA – Wholesale Market Service Charge:** Account 1580 RSVA –  
 7 Wholesale Market Service Charge continuity on Tab 3 of the Rate  
 8 Generator Model was input excluding the balances in the 1580 sub  
 9 accounts for CBR Classes A and B, which now have their own segregated  
 10 line items. As a result, the (\$5,279,729) total balance of Account 1580 as  
 11 reported on the 2016 2.1.7 Trial Balance is different from the continuity  
 12 balance by \$292,889 due to the segregation of this latter amount into the  
 13 1580 sub accounts for CBR Class A and B as of December 31, 2016.
- 14 2. **1580 Variance WMS – Sub-account CBR Class A:** Account 1580  
 15 Variance WMS – Sub-account CBR Class A continuity on Tab 3 of the  
 16 Rate Generator Model is different from the balances reported for 2.1.7  
 17 RRR Trial Balance Sub-Accounts Tab as unbilled revenues pertaining to  
 18 CBR Class A customers were grouped together with other unbilled

1 revenues in Account 1580 RSVA – Wholesale Market Service Charge. As  
2 such the unbilled revenues were not properly applied to the CBR Class A  
3 Sub-Account. The change has resulted in a \$10,010 variance listed in the  
4 continuity on Tab 3.

5 **3. 1580 Variance WMS – Sub-account CBR Class B:** Account 1580

6 Variance WMS – Sub-account CBR Class B continuity on Tab 3 of the  
7 Rate Generator Model is different from the balances reported for 2.1.7  
8 RRR Trial Balance Sub-Accounts Tab as unbilled revenues pertaining to  
9 CBR Class B customers were grouped together with other unbilled  
10 revenues in Account 1580 RSVA – Wholesale Market Service Charge. As  
11 such the unbilled revenues were not properly applied to the CBR Class B  
12 Sub-Account. The change has resulted in a \$33,684 variance listed in the  
13 continuity on Tab 3.

14 **4. 1588 RSVA – Power:** Account 1588 RSVA – Power continuity on Tab 3 of  
15 the Rate Generator Model was input including an amount of (\$2,220,295)  
16 in the “Principal Adjustments during 2016” column reflecting a transfer of  
17 unbilled revenue opening balances from account 1589 RSVA – Global  
18 Adjustment that were incorrectly included with the GA unbilled revenues of  
19 account 1589 RSVA when they related to account 1588 RSVA - Power.  
20 With approval from Board, the 2.1.7 account balances for the 2016 filing  
21 period have been restated and refiled.

22 **5. 1589 RSVA – Global Adjustment:** Account 1589 RSVA – Global

23 Adjustment continuity on Tab 3 of the Rate Generator Model was input  
24 including an amount of \$2,220,295 being included in the “Principal  
25 Adjustments during 2016” column reflecting a transfer of unbilled revenue  
26 opening balances from account 1589 RSVA – Global Adjustment that  
27 were incorrectly included with the GA unbilled revenues of account 1589  
28 when they related to account 1588 RSVA - Power. With approval from the

1 Board, the 2.1.7 account balances for the 2016 filing period have been  
2 restated and refiled. Account 1589 RSVA – Global Adjustment continuity  
3 on Tab 3 of the Rate Generator Model was also input including the 2016  
4 RPP Settlement true-up claim which was not recorded previously for  
5 Audited Financial Statements for 2.1.7 RRR Trial Balances purposes. An  
6 amount of \$54,994 has been included in the “Principal Adjustments during  
7 2016” column to reflect this change and a variance of the \$54,994 vs.  
8 2.1.7. RRR Trial Balance is the result. Going forward, Guelph Hydro will  
9 accrue the Settlement true-up claims into account 1589 RSVA – Global  
10 Adjustment prior to closing the year end financials.

- 11 6. **1568 – LRAMVA:** Guelph Hydro has updated its 2016 preliminary  
12 unverified CDM results with the IESO’s 2016 Final Verified Results Report  
13 received in July 2017; the difference of (\$8,543) arises from this update.  
14 Account 1568 - LRAMVA on Tab 3 of the Rate Generator Model was input  
15 including an amount of (\$239,788) being included in the “Principal  
16 Adjustments during 2016” column and including an amount of \$47  
17 included in the “Interest Adjustments during 2016” column to reflect the  
18 actual 2015 ending amounts approved for disposition by the OEB in the  
19 2017 IRM decision.

20

1 A snapshot of the 2.1.7 Trial Balance for 2016 submitted on July 6, 2017 is  
 2 presented below:

3 Table 7 –Snapshot of 2.1.7 - 2016 Trial Balance

RCVASTR	1548	77,110.19
LV Variance Account	1550	192,409.99
Smart Metering Entity Charge Variance Account	1551	-60,396.59
Smart Meter Capital and Recovery Offset Variance Account	1555	0.00
Smart Meter OM&A Variance Account	1556	0.00
Meter Cost Deferral Account	1557	0.00
Board-Approval CDM Variance Account	1567	0.00
LRAM Variance Account	1568	1,678,319.02
Extraordinary Event Costs	1572	0.00
Deferred Rate Impact Amounts	1574	0.00
IFRS-CGAAP Transitional PP&E Amounts	1575	0.00
CGAAP Accounting Changes	1576	0.00
RSVA - Wholesale Market Service Charge	1580	-5,279,728.51
RSVAONE-TIME	1582	0.00
RSVA - Retail Transmission Network Charge	1584	-1,635,157.93
RSVA - Retail Transmission Connection Charge	1586	-696,980.82
RSVA - Power (excluding Global Adjustment)	1588	-2,149,668.28
RSVA - Global Adjustment	1589	2,929,550.15
PILs and Tax Variance for 2006 and Subsequent Years	1592	0.00
Disposition and Recovery/Refund of Regulatory Balances Control Account	1595	1,216,087.93

4

1 A snapshot of the 2.1.7 Trial Balance – Sub-Accounts Tab for 2016 submitted on July 6,  
 2 2017 is presented below:

3 Table 8 –Snapshot of 2.1.7 - 2016 Trial Balance Sub-Accounts Tab

Sub-account Depreciation Expense	1508	0.00
Sub-account Accumulated Depreciation	1508	0.00
Sub-account Energy East Consultation Costs	1508	0.00
Sub-account Financial Assistance Payment and Recovery Variance - OCEB	1508	0.00
Sub-account OEB Cost Assessment Variance	1508	50,941.51
Sub-account Deferred IFRS Transition Costs	1508	0.00
Sub-account IFRS Transition Costs Variance	1508	0.00
Sub-account Incremental Capital Charges	1508	0.00
Sub-account Incremental Capital Expenditures	1508	0.00
Sub-account Incremental Capital Expenditures Rate Rider Revenues	1508	0.00
Sub-account Stranded Meter Costs	1555	0.00
Sub-account CBR class A - Principal	1580	9,878.94
Sub-account CBR class B - Principal	1580	321,820.00
Sub-account CBR class A - Interest	1580	131.22
Sub-account CBR class B - Interest	1580	4,753.33
Sub-account Generation Facility Assets	2075	50,427.55
Sub-account Accumulated Depreciation for Specifically Identified Asset Accounts	2105	-9,674.19
Sub-account Generation Facility Liabilities	2285	0.00
Sub-account Generation Facility Liabilities	2325	0.00
Sub-account Generation Facilities	3075	0.00
Sub-account Generation Facility Revenues	4375	-5,073.31
Sub-account Generation Facility Expenses	4380	0.00
Sub-account LEAP Funding	6205	38,302.96

1 Guelph Hydro has presented a summary of the disposition decisions and the  
 2 sunset dates below:

3 Table 9 – Summary of Guelph Hydro Disposition Decisions

**Deferral and Variance Accounts approved for Disposition [decisions & sunset dates]**

Sunset Date	2006 EDR	2008 COS April 30, 2010	2010 IRM April 30, 2012	2012 COS March 31, 2013	2014 IRM December 31, 2014	2015 IRM December 31, 2015	2016 COS December 31, 2016	2017 IRM December 31, 2017
<b>Board's Decision</b>		EB-2007-0742	EB-2009-0226	EB-2011-0123	EB-2013-0133	EB-2014-0077	EB-2015-0073	EB-2016-0075
<b>Group 1</b>								
Low Voltage		1550	1550	1550	1550	1550	1550	1550
Smart Metering Charge Variance						1551	1551	1551
WMS	1580		1580	1580	1580	1580	1580	1580
WMS- Suyb-account CBR Class B								
RTNC	1584		1584	1584	1584	1584	1584	1584
RTCC	1586		1586	1586	1586	1586	1586	1586
Power	1588		1588	1588	1588	1588	1588	1588
Power-GA			1588-GA	1588-GA	1589	1589	1589	1589
Disposition of Account Balances Approved in 2008 COS				1595-(2008 COS)	1595-(2008 COS remaining)	1595-(2008 COS remaining)		
Disposition of Account Balances Approved in 2010 IRM				1595 - (2010 IRM)	1595- (2010 IRM)	1595-(2010 IRM remaining)	1595-(2010 IRM remaining)	1595-(2010 IRM remaining)
Disposition of Account Balances Approved in 2012 COS				1595 - (2012 COS)		1595 - (2012 COS)		
Disposition of Account Balances Approved in 2014 IRM							1595-(2014 IRM)	1595-(2014 IRM remaining)
Disposition of Account Balances Approved in 2015 IRM								1595-(2015 IRM remaining)
<b>Group 2</b>								
Other Reg. Assets	1508	1508		1508-IFRS				1508
RCVA-Retail	1518			1518				1518
								1532
								1533
RCVA-STR	1548			1548				1548
Smart Meter Capital				1555-included in the rate base				1555
Smart Meter OMA				1556-included in the rate base				1556
Deferred PILs Account				1562				
PILs & Tax Variance				1592				1592
Special Purpose Charge Assesment Variance Account				1521				
1568- LRAMVA								1568
1576- Accounting Changes								1576

4  
 5  
 6 Note: Guelph Hydro did not ask for any disposition of deferral and variance account balances in its 2013  
 7 IRM application (EB-2012-0128) because the Threshold Test showed a total claim per kWh below the  
 8 approved threshold of \$0.001.

9

1 Table 10 – Approved Deferral and Variance Account Dollar Balances Disposed

**Deferral and Variance Accounts approved for Disposition [ \$ ]**

Board's Decision	2012 COS EB-2011-0123		2014 IRM EB-2013-0133		2015 IRM EB-2014-0077		2016 COS EB-2015-0073		2017 IRM EB-2016-0075	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<b>Group 1</b>	RSVA									
1550-Low Voltage	(\$115,802)	(\$2,925)	(\$9,894)	(\$1,217)	\$17,489	\$168	\$74,826	\$1,396	\$108,497	\$1,696
1551 - Smart Metering Charge Variance					\$62,203	\$1,616	(\$18,216)	(\$254)	(\$39,205)	(\$459)
1580-WMS	(\$1,922,324)	(\$38,863)	(\$3,989,563)	(\$127,785)	(\$961,981)	\$6,615	(\$112,601)	\$6,586	(\$3,881,395)	(\$56,303)
1580-WMS- Sub-account CBR Class B									\$350,955	\$5,029
1584-RTNC	\$667,902	\$14,641	\$1,345,249	\$27,626	\$517,305	(\$11,516)	\$197,800	\$5,657	(\$978,909)	(\$13,022)
1586-RTCC	(\$373,043)	(\$9,060)	\$515,947	\$4,930	(\$112,262)	(\$8,634)	\$290,300	\$6,210	(\$433,382)	(\$5,463)
1588-Power	(\$739,604)	(\$17,838)	\$1,579,299	(\$159,858)	\$861,186	(\$1,463)	(\$659,091)	(\$6,258)	(\$1,091,870)	(\$9,667)
1589-Power-GA	(\$1,146,068)	(\$24,464)	(\$2,285,823)	\$33,672	\$4,829,630	\$87,698	\$3,283,591	\$31,085	(\$347,498)	\$3,213
1595-Disposition of Account Balances Approved in 2008 COS	\$14,174	\$10,549	(\$3,004)	(\$2,443)	\$13	(\$1,177)				
1595-Disposition of Account Balances Approved in 2010 IRM			\$25,686	(\$126,025)	(\$1,175)	\$254	\$89	(\$56)	\$0	(\$1)
1595-Disposition of Account Balances Approved in 2012 COS					\$1,135,286	\$544,624				
1595-Disposition of Account Balances Approved in 2014 IRM							\$313,895	(\$387,360)	\$56,659	\$1,441
1595-Disposition of Account Balances Approved in 2015 IRM									\$30,526	\$655,040
<b>Group 2</b>										
1508-IFRS-Other Reg. Assets	\$436,933	\$18,882					\$54,050	(\$5,710)		
1518-RCVA-Retail	(\$83,312)	(\$3,789)					\$23,714	(\$1,016)		
1532-Renewable Generation Connection OM&A Deferral Account							\$85,771	\$12,278		
1533-Renewable Generation Connection Funding Adder Deferral Account							(\$343,832)	(\$40,785)		
1548-RCVA-STR	(\$211,458)	(\$13,488)					(\$21,168)	(\$3,507)		
1555-Smart Meter Capital	1555-included in the rate base						\$423,206	\$35,807		
1556-Smart Meter OMA	1556-included in the rate base						\$171,801	\$7,702		
1562-Deferred PILs Account	\$1,151,767	\$628,391								
1592-PILs & Tax Variance	(\$564,143)	(\$22,383)					(\$50,797)	(\$3,187)		
1521-. Special Purpose Charge Assessment Variance Account	(\$37,397)	\$2,194								
1568- LRAMVA							\$288,941	\$13,680	\$1,028,810	\$30,785
1576- Accounting Changes							(\$805,452)			
<b>TOTAL</b>	<b>(\$2,806,574)</b>	<b>\$544,772</b>	<b>(\$2,812,209)</b>	<b>(\$349,883)</b>	<b>\$6,268,002</b>	<b>\$616,402</b>	<b>\$3,140,216</b>	<b>(\$328,873)</b>	<b>(\$5,196,813)</b>	<b>\$612,288</b>

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3

4 **Account Balances included in the Rate Generator model:**

5 Account Balances included in Total Claim:

- 6 • 1550 — Low Voltage Variance Account
- 7 • 1551 — Smart Metering Entity Charge Variance
- 8 • 1580 — RSVA - Wholesale Market Service Charges
- 9 • 1584 — RSVA - Retail Transmission Network Charge
- 10 • 1586 — RSVA - Retail Transmission Connection Charge
- 11 • 1588 — RSVA - Power (excluding Sub-Account Global Adjustment)

- 1           • 1589 — RSVA - Global Adjustment
- 2           • 1595 — Disposition and Recovery/Refund of Regulatory Balances (2015)

3           Guelph Hydro has included 1568 – LRAM Variance Account in the Continuity  
4           Schedule because the total claim of the 2016 balance is considered significant.

5           In its 2016 COS application (EB-2015-0073), Guelph Hydro received approval to  
6           dispose of the 2011-2013 LRAMVA balance in the amount of \$302,621, and in its  
7           2017IRM the OEB approved the 2014-2015 LRAMVA balance in the amount of  
8           \$1,059,595.

9           In early July 2017, the IESO provided Guelph Hydro its Final Verified 2016  
10          Annual Results Report, which have been incorporated into this filing. In this  
11          Application, Guelph Hydro is seeking approval for 2016 LRAMVA balance in the  
12          amount of \$634,132.

- 13           • Guelph Hydro has allocated the deferral and variance account balances  
14           requested for disposition to the rate classes based on the default cost  
15           allocation methodology as set out in the *Report of the Board on Electricity*  
16           *Distributors' Deferral and Variance Account Review Initiative*, July 31,  
17           2009.
- 18           • For account 1595 (2015), Guelph Hydro has used the same share  
19           proportion that it used in its 2016 COS application (EB-2015-0073).

### 20   **3.7.1 Wholesale Market Participants (WMP) Rate Rider for Disposition of** 21    **Deferral/Variance Accounts**

22           In accordance with the Chapter 3 Filing requirements updated on July 20, 2017, a  
23           wholesale market participant (WMP) refers to any entity that participates directly in  
24           any of the IESO-administered markets. These participants settle commodity and  
25           market-related charges with the IESO even if they are embedded in a distributor's  
26           distribution system. As a consequence, Guelph Hydro has not allocated any account



1 balances in Account 1588 RSVA - Power, Account 1580 RSVA - Wholesale Market  
2 Services Charge and Account 1589 RSVA - Global Adjustment to its WMP  
3 customers.

4 The WMPs settle directly with the IESO the Global Adjustment charge. Therefore,  
5 Guelph Hydro is proposing not to charge a Rate Rider for the Disposition of Global  
6 Adjustment Account to the WMPs customers.

7 Guelph Hydro ensured that rate riders are appropriately calculated for the following  
8 remaining charges that are still settled with the Applicant. These include Account  
9 1584 RSVA – Retail Transmission Network Charge, Account 1586 RSVA – Retail  
10 Transmission Connection Charge and Account 1595 – Disposition/Refund of  
11 Regulatory Balances.

12 Guelph Hydro currently has two WMP customers which belong to the General  
13 Service 50 kW to 999 kW class.

14 In accordance with Chapter 3 Filing Requirements updated on July 20, 2017, all  
15 global adjustment (GA) rate riders for applicable classes are calculated on an energy  
16 basis (kWh).

17 Guelph Hydro used the WMPs 2016 metered consumption as reported in 2.1.5.4  
18 filings.

19 **3.7.2 Class A Customers Rate Rider for Disposition of the Global Adjustment**  
20 **Account Balance**

21 Guelph Hydro's settlement process with the IESO completely offsets the Class A  
22 contribution to the 1589 Global Adjustment balance (described in detail in section  
23 3.7.4.2 of this Application). Therefore, Guelph Hydro is proposing not to charge a  
24 Rate Rider for disposition of Global Adjustment Account to the 10 customers who  
25 were Class A for the entire 2016 year. For details, please see the 2018 IRM Rate  
26 Generator model, Tab 6. Class A Consumption Data and Tab 6.1a GA Allocation.

1 In accordance with the Chapter 3 Filing Requirements last updated July 20, 2017,  
2 distributors who serve Class A customers<sup>1</sup> must allocate the recovery of the global  
3 adjustment variance balance based on their settlement process with the IESO for  
4 any residual global adjustment variance balances that accrued for Class A transition  
5 customers (i.e., customers who transitioned from Class B to A or Class A to B  
6 during the period). Guelph Hydro's eligible Class A customers during the 2016  
7 period belonged to General Service 1000 to 4999 kW and Large Use classes.  
8 Beginning July 1, 2016, one customer obtained Class A status, but contributed to  
9 the global adjustment variance balance prior to this date. In addition, three  
10 customers obtained Class B status on July 1, 2016 and contributed to the global  
11 adjustment variance balance after this date. The GA contribution of the Class A  
12 transition customers was \$164,945 for the period of January 1, 2016 to December  
13 31, 2016, including carrying charges using the OEB's prescribed interest rates.  
14 Guelph Hydro completed the Rate Generator Model, Tab 6.1a GA Allocation, to  
15 determine monthly equal payments for the Class A transition customers. For  
16 additional information regarding the method used by Guelph Hydro to bill the Global  
17 Adjustment charge to Class B customers, please see Global Adjustment, Class B  
18 Customers in section 3.7.4.2 of this Application.

19 Guelph Hydro proposes to recover the \$164,945 balance from the Class A transition  
20 customers through customer-specific equal monthly payments over a 12-month  
21 disposition period. Guelph Hydro's proposal is consistent with the OEB's Decision  
22 and Rate Order in Guelph Hydro's 2017 IRM application (EB-2016-0075) and the  
23 London Hydro 2016 Price-Cap IR case (EB-2015-0087), for recovery of residual  
24 global adjustment variance balances that accrued prior to newly eligible customers  
25 being classified as Class A customers. Guelph Hydro's proposed customer-specific

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<sup>1</sup> As of July 1, 2015, per O.Reg 429/04, an eligible customer with a maximum hourly demand over 3 MW but less than 5 MW, can elect to become a Class A customer for an applicable adjustment period of 1 year. Effective January 1, 2017, the ICI expanded to include all electricity users with an average monthly peak demand over 1 MW. In April 2017, the ICI further expanded eligibility to 500 kW for manufacturing and greenhouse customers to opt-in to the ICI.

1 equal monthly payments for its Class A transition customers are summarized in the  
2 table below.

1

Table 11 – Class A Transition Customer GA Monthly Payments

**Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers**

		Total	2016
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	749,584,028	749,584,028
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	36,743,136	36,743,136
<b>Transition Customers' Portion of Total Consumption</b>	C=B/A	<b>4.90%</b>	

**Allocation of Total GA Balance \$**

Total GA Balance	D	\$ 3,364,977
Transition Customers Portion of GA Balance	E=C*D	\$ 164,945
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ 3,200,032

**Allocation of GA Balances to Class A/B Transition Customers**

# of Class A/B Transition Customers		4				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1		13,050,764	13,050,764	35.52%	\$ 58,587	\$ 4,882
Customer 2		11,128,521	11,128,521	30.29%	\$ 49,957	\$ 4,163
Customer 3		5,799,216	5,799,216	15.78%	\$ 26,033	\$ 2,169
Customer 4		6,764,635	6,764,635	18.41%	\$ 30,367	\$ 2,531
Total		36,743,136	36,743,136	100.00%	\$ 164,945	

2  
3

1 **3.7.3 Global Adjustment (“GA”) Analysis**

2 New to the Chapter 3 Filing Requirements updated on July 20, 2017, distributors must  
3 complete the GA Analysis Workform to determine whether the annual balance in  
4 Account 1589 is reasonable. The workform compares the General Ledger principal  
5 balance to an expected principal balance based on monthly GA volumes, revenues  
6 and costs. Distributors may provide reconciling items to explain and reduce the  
7 discrepancy between the actual and expected balance. Any unexplained discrepancy  
8 greater than +/- 1% of the total annual IESO GA charges will be assessed for  
9 materiality and may prompt further analysis before disposition approval.

10 Guelph Hydro bills Non-RPP Class B customers the GA based on the monthly IESO  
11 posted 1<sup>st</sup> Estimate. Guelph Hydro does not bill most of its customers on a calendar  
12 month basis. For those customers with billing cycles spanning more than one calendar  
13 month, the CIS system bills a weighted average Global Adjustment 1<sup>st</sup> Estimate rate.

14 Guelph Hydro has completed the GA Analysis Workform for 2016 GA activity and filed  
15 it in Appendix 7 of this Application. Guelph Hydro inserted five additional tabs to  
16 support the GA reconciling items.

- 17 • Tab 1.Adjustments is a summary of Guelph Hydro’s reconciling items.
- 18 • Tab 2.GA Detailed Analysis demonstrates billing the weighted average GA rate  
19 for customers with billing cycles spanning more than one calendar month.
- 20 • Tab 3.RPP True-up presents Guelph Hydro’s quarterly RPP Settlement GA  
21 True-up claims.
- 22 • Tab 4.IESO Invoice Analysis demonstrates the IESO adjustments to Charge  
23 Type 148 Class B Global Adjustment Settlement Amount and the Actual GA  
24 Rate the IESO historically charged to Guelph Hydro.

- Tab 5.UBR Retailer Contract details the accrual of unbilled retailer customers using an historical weighted average GA 1<sup>st</sup> Estimate rate rather than the IESO posted 1<sup>st</sup> Estimate.

Guelph Hydro's 2016 principal balance in the General Ledger is \$1,010,674 and the expected balance is -\$266,080. The GA balance discrepancy is -\$1,276,753. Guelph Hydro has identified four reconciling items to reduce the discrepancy between actual and the expected balance.

**Reconciling Item 1:** GA from prior year RPP Settlement true up process that are booked in 2016 year

In 2015 and 2016, Guelph Hydro conducted RPP Settlement true-ups on a quarterly basis. In the January 2016 IESO RPP Settlement submission, Guelph Hydro claimed a \$4,073.32 payment from IESO for the 2015 fourth quarter GA true-up. This true-up amount is captured in the 2016 GA principal balance in the GLs. In addition, the true-up amount was not previously captured in the 2015 GA balance disposed of in Guelph Hydro's 2017 IRM application (EB-2016-0075).

**Reconciling Item 2:** GA from current year RPP Settlement true up process that are booked in 2017 year

In the January 2017 IESO RPP Settlement submission, Guelph Hydro claimed a \$54,994.36 payment to IESO for the 2016 fourth quarter GA true-up. This true-up amount is not captured in the 2016 GA principal balance in the GLs. Guelph Hydro has adjusted the 3. Continuity Schedule to include this amount in the 2016 Principal Adjustments column.

**Reconciling Item 3:** Unbilled Revenue Differences

Guelph Hydro accrues for unbilled retailer customers using a weighted average historical GA rate. This is a different unbilled method than the method expected in

1 the GA Analysis model at the IESO posted 1<sup>st</sup> Estimate GA rate. In Tab 5.UBR  
2 Retailer Contract, Guelph Hydro has calculated the difference between unbilled  
3 revenue at first estimate GA rate and unbilled revenue at weighted average  
4 historical GA rate in the amount of \$127,042.14.

5 **Reconciling Item 4: Billed GA Differences**

6 The GA Analysis model assumes a distributor bills customers on a calendar month  
7 basis. Guelph Hydro does not bill most of its customers on a calendar month basis.  
8 For those customers with billing cycles bridging two calendar months, the CIS  
9 system bills a weighted average GA 1st Estimate rate. This analysis is presented  
10 in Tab 2.GA Detailed Analysis columns O to R, with column S demonstrating the  
11 monthly average GA rate billed to customers in 2016. Based on this analysis, the  
12 GA Analysis model expectation (cell K26) is greater than the GA amount Guelph  
13 Hydro collected (cell O26) by \$882,762.09.

14 The outcome of the reconciled GA Analysis is an unexplained discrepancy of 0.4% for  
15 the 2016 GA balance. This is within the +/-1% threshold, indicating Guelph Hydro's  
16 2016 GA balance is reasonable. A summary of the GA reasonableness is presented in  
17 the table below:

1

Table 12 – GA Analysis Summary

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2016	-\$ 266,080	\$ 1,010,674	-\$ 950,737	\$ 59,937	\$ 326,017	\$ 74,745,971	0.4%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
<b>Cumulative Balance</b>	<b>-\$ 266,080</b>	<b>\$ 1,010,674</b>	<b>-\$ 950,737</b>	<b>\$ 59,937</b>	<b>\$ 326,017</b>	<b>\$ 74,745,971.10</b>	<b>N/A</b>

2  
3



1 **3.7.4 Settlement Process**

2 The Board's filing requirements for 2018 Rate Applications require each distributor to  
3 provide a description of its settlement process with the IESO or host distributor.  
4 Distributors must specify the Global Adjustment rate used for billing each rate class,  
5 itemize the process for providing consumption estimates to the IESO, and describe the  
6 true-up process to reconcile estimates of RPP and non-RPP consumption once actuals  
7 are known.

8 Guelph Hydro does not have a host distributor, and settles directly with the IESO.

9 Guelph Hydro determines RPP eligibility for small business (General Service less than  
10 50 kW) customers by performing annual customer reclassification based on annual  
11 consumption (i.e. if annual consumption is less than 250,000 kWh, the customer meets  
12 the RPP eligibility).

13 On a monthly basis, Guelph Hydro calculates an amount payable/receivable to/from the  
14 IESO to settle for the previous month. The settlement figures are communicated to the  
15 IESO via an online portal on or before the fourth business day of the month, and  
16 appear under certain charge types on the IESO invoice, which arrives mid-month. This  
17 process ensures that the IESO and Guelph Hydro are appropriately compensated for  
18 various government-mandated rates/plans/programs:

- 19 1. The Regulated Price Plan (RPP) – charge type 142
- 20 2. Global Adjustment (GA) – charge type 147 and 148
- 21 3. Renewable Energy Standard Offer (RESOP) Program – charge type 1410
- 22 4. Feed-In-Tariff (FIT) Program – charge type 1412

1           5. Ontario Electricity Support Program (OESP) – charge type 1420 & 1470

2           A further explanation of each component of this settlement process is provided below.

3   **3.7.4.1 Commodity Accounts 1588 and 1589 - Regulated Price Plan Settlement and**  
4   **True-up**

5           Guelph Hydro claims the difference between Regulated Price Plan (RPP) rates applied  
6           to RPP customers, and the sum of the corresponding consumption multiplied by the  
7           Weighted Average Hourly Spot Price (WAHSP) and Global Adjustment (GA) in IESO  
8           Form (formerly 1598) each month. The process is completed using General Ledger  
9           activity and meter data available from Guelph Hydro's Customer Information System  
10          (CIS).

11          For the current IESO settlement month, Guelph Hydro extracts billed customer RPP  
12          commodity charges (TOU and tier pricing) from the General Ledger activity and  
13          extracts billed consumption for RPP customers from the CIS system. For IESO  
14          settlement purposes, Guelph Hydro has setup a calculation in its CIS system to  
15          determine WAHSP charges based on billed consumption for RPP customers. This  
16          calculation is tracked in General Ledger activity. Guelph Hydro then adds the  
17          estimated GA charges based on the IESO 2<sup>nd</sup> estimate and RPP billed consumption to  
18          the calculated WAHSP charges. The amount settled with the IESO is the difference  
19          between the sum of the WAHSP and GA calculation minus the billed RPP commodity  
20          (TOU and tier pricing). Guelph Hydro maintains separate General Ledger accounts to  
21          track the RPP settlement and GA settlement portions, which are both tracked in USoA  
22          4705 account. Guelph Hydro extracts from General Ledger activity the Final Variance  
23          Settlement Amount (FVSA) for customers who have exited the RPP in the current IESO  
24          settlement month (as of July 1st, 2017 this activity has been suspended).

25          Each month Guelph Hydro submits a GA true up to the IESO for the prior month. Guelph  
26          Hydro calculates the Actual GA charges by applying the corresponding Actual GA rate

1 to the kWh consumption submitted to the IESO for the month. The monthly true-up is  
2 the difference between the Actual GA calculation minus the estimated GA submitted to  
3 the IESO based on the 2<sup>nd</sup> estimate. This is captured within USoA 4705 as well. As  
4 directed in the OEB letter *Guidance on the Disposition of Accounts 1588 and 1589*  
5 *issued on May 23, 2017*, Guelph Hydro now conducts GA true-up claims on a monthly  
6 basis beginning June 1, 2017, but previously this occurred quarterly.

7  
8 The RPP portion of the Global Adjustment is reflected in Account 1588 RSVA Power.

9 The non-RPP portion of the Global Adjustment is reflected in Account 1589 Global  
10 Adjustment.

#### 11 **3.7.4.2 Global Adjustment**

##### 12 Class B Customers

13 Guelph Hydro relies on accrual accounting. All non-RPP Class B customers are billed  
14 using the IESO's Global Adjustment 1<sup>st</sup> estimate. The billed amounts are tracked in  
15 USoAs 4006-4055, depending on customer classifications.

16 The actual GA amount Guelph Hydro is billed by the IESO to service non-RPP Class B  
17 customers is tracked in USoA 4707.

18 The GA variance account 1589 captures the difference between the amounts billed to  
19 non-RPP customers on 1<sup>st</sup> estimate and the actual amount paid by Guelph Hydro to the  
20 IESO for non-RPP customers (i.e. the IESO charge 148 – Class B GA charge minus  
21 the GA attributed to RPP settlement included in the IESO charge 142 – RPP settlement  
22 amount).

1     Class A Customers

2     Effective July 1, 2015, per O. Reg. 429/04, an eligible customer with a maximum hourly  
3     demand over three megawatts, but less than five megawatts, can elect to become a  
4     Class A customer for an applicable adjustment period of one year. Table 13 details the  
5     number of Class A customers Guelph Hydro historically serves.

6     Effective July 1, 2017 under the *Fair Hydro Act, 2017*, O. Reg. 429/04 was amended  
7     such that an eligible customer with a maximum hourly demand over one megawatt, but  
8     less than five megawatts, and manufacturing or greenhouse customers with average  
9     demand between 500-1,000 kW can elect to become a Class A customer for an  
10    applicable adjustment period of one year.

11    Annually, Guelph Hydro reviews its large customer Class A eligibility by calculating the  
12    customer's average demand during the twelve-month base period of May 1 to April 30.  
13    For the May 1, 2015 to June 30, 2016 Base Period, if the customer has average  
14    demand of 3 MW to 5 MW and the load facility is identified by NAICS code 493120 or a  
15    NAICS code commencing with the digits "21", "31", "32", "33", "518" or "1114", the  
16    customer meets the eligibility of Class A (the customer must opt-in to be classified as  
17    Class A customer). For the May 1, 2016 to June 30, 2017 Base Period, if the customer  
18    has average demand above 1 MW, or between 500-1,000 kW and is identified by  
19    NAICS code commencing with "31", "32", "33" or "1114", the customer meets the  
20    eligibility of Class A. If the customer has average demand above 5 MW, the customer is  
21    automatically classified as a Class A customer.

22    Guelph Hydro calculates its own peak demand factor (PDF) by collecting the sum of  
23    participating Class A customer demand during the top 5 Ontario peaks divided by the  
24    sum of Ontario's demand during the top 5 peaks (communicated by the IESO). Guelph  
25    Hydro confirms its PDF calculation once it receives its PDF from the IESO at the end of  
26    May.

1 To settle Class A customers' actual GA amounts, Guelph Hydro first calculates the total  
 2 Ontario GA cost by taking the 147 - IESO charge and dividing it by Guelph Hydro's  
 3 PDF (the sum of Guelph Hydro's Class A customer PDFs). Once total GA costs are  
 4 determined, this is then multiplied by a specific Class A customer's PDF to determine  
 5 that customer's Class A GA charge for the month. The second step is repeated for all  
 6 Class A customers to determine their Class A GA charge for the month. The PDF for  
 7 each individual Class A customer is calculated as the sum of the five customer demand  
 8 peaks registered during the base period divided by the sum of the Ontario demand  
 9 peaks determined by the IESO.

10 Table 13 - Number of Class A Customers

Adjustment Period	Number of Class A Customers	Combined Peak Demand Factor
July 1, 2014 to June 30, 2015	6	0.00198622
July 1, 2015 to June 30, 2016	13	0.00292400
July 1, 2016 to June 30, 2017	11	0.00234666
July 1, 2017 to June 30, 2018	55	0.00438152

11  
 12 Prior to the amendments to O. Reg. 429/04 in 2015, Guelph Hydro served four Class A  
 13 customers above 5,000 kW and two Class A customers below 5,000 kW that regained  
 14 Class A status under section 6.2 of O. Reg. 429/04 due to participation in eligible IESO  
 15 (formerly OPA) conservation programs.

16 As a result of amendments to the Industrial Conservation Initiative (ICI) program and O.  
 17 Reg. 429/04 in 2015, Guelph Hydro added six new Class A eligible customers in the  
 18 General Service 1,000-4,999 kW rate class, and added one customer due to  
 19 reclassification to the Large Use rate class.

1 Beginning July 1, 2016, Guelph Hydro added one new Class A eligible customer in the  
2 General Service 1,000-4,999 kW rate class, and had one General Service 1,000-4,999  
3 kW and two Large Use customers opt-out of Class A.

4 Under the *Fair Hydro Act, 2017*, the ICI program and O. Reg. 429/04 were amended to  
5 allow customers with average demand of one megawatt or more, and manufacturing or  
6 greenhouse customers with average demand between 500-1,000 kW to participate as a  
7 Class A customer. Guelph Hydro added 44 new Class A eligible customers to the  
8 existing 11 Class A customers; two in the Large Use rate class (both previously Class A  
9 in the July 1, 2015 to June 30, 2016 Adjustment Period), 30 in the General Service  
10 1,000-4,999 kW rate class, and 12 in the General Service 50-999 kW rate class.

11 Effective on the date a customer becomes Class A, they are billed on actual global  
12 adjustment charges and do not contribute to the GA variance in Account 1589.

### 13 **3.7.4.3 Renewable Energy Standard Offer Program (RESOP) Settlement Amount**

14 Guelph Hydro has two customers under the RESOP program. Each month the General  
15 Ledger activity is used to determine the actual credit amounts remitted during the  
16 month to RESOP customers. The RESOP credit minus WASHP is settled with the  
17 IESO.

### 18 **3.7.4.4 Feed-In-Tariff Program Settlement Amount**

19 Guelph Hydro maintains a pair of General Ledger accounts for each contract price that  
20 exists to date under the FIT and microFIT program. One account tracks the amount  
21 credited to FIT or microFIT customers at the applicable contract price during the month,  
22 the second account tracks the value of the electricity commodity which has flowed into  
23 Guelph Hydro's distribution system from FIT and microFIT generators (found by  
24 multiplying the kWh generated by the weighted average hourly spot price for the  
25 applicable billing period).

1 Guelph Hydro settles with the IESO the difference between the credits issued to  
2 customers and the value of the electricity commodity which has been generated and  
3 sold within Guelph Hydro's distribution system.

#### 4 **3.7.4.5 Ontario Electricity Support Program**

5 Guelph Hydro obtains the value of OESP credits applied to qualified low-income  
6 customer accounts from the General Ledger activity during the month. Separate GL  
7 accounts are maintained for each OESP Class or tariff code, as well as adjustments.  
8 The IESO compensates Guelph Hydro for its OESP credits issued under IESO charge  
9 type 1420.

10 Effective May 1, 2017 as part of the Fair Hydro Plan, O. Reg. 314/15 was amended to  
11 expand the OESP program's household eligibility requirements and increase OESP  
12 credit tariffs by 50%. Prior to May 1, 2017, the program had nine OESP credit tariffs in  
13 which Guelph Hydro settled with the IESO. As a result of the May 1, 2017  
14 amendments, Guelph Hydro now settles 13 OESP credit tariffs with the IESO.

15 From January 1, 2016 to April 30, 2017, the OESP was funded by all ratepayers based  
16 on electricity consumption. During this period, Guelph Hydro charged all customer  
17 classes, exclusive of customers which are market participants, at the OESP rate  
18 prescribed by the OEB. The IESO charged Guelph Hydro for the OESP program by the  
19 number of kWh withdrawn from the grid in a given month multiplied by the same rate, in  
20 charge type 1470. Guelph Hydro tracked the variance between OESP Revenue billed  
21 to customers (USoA 4062 Billed Wholesale Market Service) and OESP Expense billed  
22 by IESO (USoA 4708 Charges Wholesale Market Service) in Account 1580 (Wholesale  
23 Market Service).

24 As part of the Ontario Government's Fair Hydro Plan, the OEB issued a Decision and  
25 Order on March 23, 2017 to cease applying the OESP charge to all customers effective  
26 May 1, 2017. The OEB also directed the IESO to cease applying the OESP charge to

1 market participants on the same date. Since Guelph Hydro and the IESO do not apply  
2 OESP charges beginning May 2017, Guelph Hydro is no longer required to track the  
3 OESP Revenue billed to customers and OESP Expense billed by the IESO in Account  
4 1580 (Wholesale Market Service) after May 2017.

### 5 **3.7.5 Capacity Based Recovery (CBR)**

6 Guelph Hydro follows the OEB's Accounting Guidance on CBR issued on July 25,  
7 2016.

8 Guelph Hydro bills Class A customers their share of the actual CBR charge, equal to  
9 Charge Type 1350 on the IESO invoice, based on their respective Peak Demand  
10 Factor. Wholesale Market Participants are billed by the IESO for CBR. Costs recorded  
11 under Charge Type 1350 for CBR for Class A consumption are recorded in Account  
12 4708 Charges – WMS, Sub-account CBR Class A.

13 Guelph Hydro's settlement process with the IESO offsets to zero the Class A  
14 contribution to the 1580 WMS – Sub-account CBR Class A balance. Therefore, Guelph  
15 Hydro is proposing not to charge a Rate Rider for disposition of CBR Class A Account  
16 to the 10 Class A customers who were Class A for the entire 2016 year.

17 In accordance with the Chapter 3 Filing Requirements last updated July 20, 2017,  
18 distributors who serve Class A customers must allocate the recovery of the CBR Class  
19 B variance balance based on their settlement process with the IESO for any residual  
20 CBR Class B variance balances that accrued for Class A transition customers (i.e.,  
21 customers who transitioned from Class B to A or Class A to B during the period).  
22 Beginning July 1, 2016, one customer obtained Class A status, but contributed to the  
23 CBR Class B variance balance prior to this date. In addition, three customers obtained  
24 Class B status on July 1, 2016 and contributed to the CBR Class B variance balance  
25 after this date. The CBR Class B contribution of the Class A transition customers is

26



1 -\$3,127 for the period of January 1, 2016 to December 31, 2016, including carrying  
2 charges using the OEB prescribed interest rates.

3 Guelph Hydro proposes to refund the -\$3,127 balance to the Class A transition  
4 customers through a customer-specific equal monthly credit over a 12-month disposition  
5 period. Guelph Hydro's proposal is consistent with the OEB's Decision and Rate Order  
6 in Guelph Hydro's 2017 IRM case (EB-2016-0075), for recovery of residual CBR Class  
7 B variance balances that accrued prior to newly eligible customers being classified as  
8 Class A customers. Guelph Hydro's proposed customer-specific equal monthly credits  
9 for Class A transition customers are summarized in Table 14 below. For details, please  
10 see the 2018 IRM Rate Generator model, Tab 6. Class A Consumption Data and Tab  
11 6.2a CBR B\_Allocation.

1

**Table 14 – Class A Transition Customer CBR Monthly Credits**

**Allocation of total Consumption (kWh) between Class B and Class A/B Transition Customers**

		Total	2016
Total Class B Consumption for Years During Balance Accumulation (Total Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	749,584,028	749,584,028
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	36,743,136	36,743,136
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>4.90%</b>	<b>712,840,891</b>

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

Total CBR Class B Balance	D	-\$	63,783
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	3,127
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	60,657

**Allocation of CBR Class B Balances to Transition Customers**

# of Class A/B Transition Customers		4				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2016	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1		13,050,764	13,050,764	35.52%	-\$ 1,111	93
Customer 2		11,128,521	11,128,521	30.29%	-\$ 947	79
Customer 3		5,799,216	5,799,216	15.78%	-\$ 493	41
Customer 4		6,764,635	6,764,635	18.41%	-\$ 576	48
<b>Total</b>		<b>36,743,136</b>	<b>36,743,136</b>	<b>100.00%</b>	<b>-\$ 3,127</b>	<b>261</b>

2  
3

1 Guelph Hydro records WMS revenues for CBR on all consumption effective January  
2 1, 2016 and onwards for Class B customers, excluding Wholesale Market  
3 Participants. Costs recorded under Charge Type 1351 for CBR for Class B  
4 consumption is recorded in Account 4708 Charges – WMS, Sub-account CBR Class  
5 B. Guelph Hydro tracks the variance between the revenue billed to customers for  
6 Class B CBR and the costs recorded under Charge Type 1351 for CBR in Account  
7 1580 WMS Sub-account CBR Class B. Carrying charges are applied to monthly  
8 opening balances at the Board's prescribed rate.

9 **3.7.6 Adjustments to the Board-approved deferral and variance account**  
10 **balances**

11 In accordance with the Filing Requirements to provide a supporting statement  
12 indicating what adjustments were made to deferral and variance account balances  
13 that were previously approved by the Board on a final basis, Guelph Hydro states  
14 that it made adjustments as presented below:

1

Table 15 – Deferral and Variance Accounts Approved for Disposition

**Deferral and Variance Accounts approved for Disposition [\$]**

Board's Decision	2012 COS EB-2011-0123		2014 IRM EB-2013-0133		2015 IRM EB-2014-0077		2016 COS EB-2015-0073		2017 IRM EB-2016-0075	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<b>Group 1</b>	RSVA									
1550-Low Voltage	(\$115,802)	(\$2,925)	(\$9,894)	(\$1,217)	\$17,489	\$168	\$74,826	\$1,396	\$108,497	\$1,696
1551 - Smart Metering Charge Variance					\$62,203	\$1,616	(\$18,216)	(\$254)	(\$39,205)	(\$459)
1580-WMS	(\$1,922,324)	(\$38,863)	(\$3,989,563)	(\$127,785)	(\$961,981)	\$6,615	(\$112,601)	\$6,586	(\$3,881,395)	(\$56,303)
1580-WMS- Sub-account CBR Class B									\$350,955	\$5,029
1584-RTNC	\$667,902	\$14,641	\$1,345,249	\$27,626	\$517,305	(\$11,516)	\$197,800	\$5,657	(\$978,909)	(\$13,022)
1586-RTCC	(\$373,043)	(\$9,060)	\$515,947	\$4,930	(\$112,262)	(\$8,634)	\$290,300	\$6,210	(\$433,382)	(\$5,463)
1588-Power	(\$739,604)	(\$17,838)	\$1,579,299	(\$159,858)	\$861,186	(\$1,463)	(\$659,091)	(\$6,258)	(\$1,091,870)	(\$9,667)
1589-Power-GA	(\$1,146,068)	(\$24,464)	(\$2,285,823)	\$33,672	\$4,829,630	\$87,698	\$3,283,591	\$31,085	(\$347,498)	\$3,213
1595-Disposition of Account Balances Approved in 2008 COS	\$14,174	\$10,549	(\$3,004)	(\$2,443)	\$13	(\$1,177)				
1595-Disposition of Account Balances Approved in 2010 IRM			\$25,686	(\$126,025)	(\$1,175)	\$254	\$89	(\$56)	\$0	(\$1)
1595-Disposition of Account Balances Approved in 2012 COS					\$1,135,286	\$544,624				
1595-Disposition of Account Balances Approved in 2014 IRM							\$313,895	(\$387,360)	\$56,659	\$1,441
1595-Disposition of Account Balances Approved in 2015 IRM									\$30,526	\$655,040
<b>Group 2</b>										
1508-IFRS-Other Reg. Assets	\$436,933	\$18,882					\$54,050	(\$5,710)		
1518-RCVA-Retail	(\$83,312)	(\$3,789)					\$23,714	(\$1,016)		
1532-Renewable Generation Connection OM&A Deferral Account							\$85,771	\$12,278		
1533-Renewable Generation Connection Funding Adder Deferral Account							(\$343,832)	(\$40,785)		
1548-RCVA-STR	(\$211,458)	(\$13,488)					(\$21,168)	(\$3,507)		
1555-Smart Meter Capital	1555-included in the rate base						\$423,206	\$35,807		
1556-Smart Meter OMA	1556-included in the rate base						\$171,801	\$7,702		
1562-Deferred PILs Account	\$1,151,767	\$628,391								
1592-PILs & Tax Variance	(\$564,143)	(\$22,383)					(\$50,797)	(\$3,187)		
1521- Special Purpose Charge Assesment Variance Account	(\$37,397)	\$2,194								
1568- LRAMVA							\$288,941	\$13,680	\$1,028,810	\$30,785
1576- Accounting Changes							(\$805,452)			
<b>TOTAL</b>	<b>(\$2,922,376)</b>	<b>\$541,847</b>	<b>(\$2,822,103)</b>	<b>(\$351,100)</b>	<b>\$6,347,694</b>	<b>\$618,186</b>	<b>\$3,196,827</b>	<b>(\$327,731)</b>	<b>(\$5,196,813)</b>	<b>\$612,288</b>

2

1 Guelph Hydro has presented below the total deferral and variance account balances  
 2 requested for disposition and used to test the threshold:

3 Table 16 – Total Group 1 Balances

Account Descriptions	Account Number	2016			Total
		Closing Principal Balances as of Dec 31-2016 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-2016 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31-2016 Balance Adjusted for Disposition during 2017	
<b>Group 1 Accounts</b>					
LV Variance Account	1550	\$81,768	\$449	\$899	\$83,117
Smart Metering Entity Charge Variance	1551	(\$20,636)	(\$96)	(\$227)	(\$20,959)
RSVA - Wholesale Market Service Charge	1580	(\$1,627,076)	(\$7,844)	(\$17,898)	(\$1,652,818)
RSVA - WMSC- Subaccount CBR Class B	1580	(\$62,618)	(\$476)	(\$689)	(\$63,783)
RSVA - Retail Transmission Network Charge	1584	(\$641,050)	(\$2,177)	(\$7,052)	(\$650,279)
RSVA - Retail Transmission Connection Charge	1586	(\$258,199)	\$63	(\$2,840)	(\$260,975)
RSVA - Power (excluding Global Adjustment)	1588	(\$1,031,019)	(\$17,112)	(\$11,341)	(\$1,059,472)
RSVA - Global Adjustment	1589	\$3,285,963	\$42,867	\$36,146	\$3,364,977
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595 (2010)				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595(2014)				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595 (2015)	(\$97,851)	(\$1,224)	(\$1,076)	(\$100,151)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595 (2016)				
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		<b>(\$370,718)</b>	<b>\$14,452</b>	<b>(\$4,078)</b>	<b>(\$360,344)</b>
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		<b>(\$3,656,681)</b>	<b>(\$28,415)</b>	<b>(\$40,224)</b>	<b>(\$3,725,320)</b>
<b>RSVA - Global Adjustment</b>	<b>1589</b>	<b>\$3,285,963</b>	<b>\$42,867</b>	<b>\$36,146</b>	<b>\$3,364,977</b>
<b>Total of Group 1</b>					<b>(\$360,344)</b>

4  
 5  
 6 The closing principal balances include the disposition adjustment approved in 2012  
 7 COS (EB-2011-0123), 2014 IRM (EB-2013-0133), 2015 IRM (EB-2014-0077), 2016  
 8 COS (EB-2015-0073), and 2017IRM (EB-2016-0075). The interest rate used for  
 9 calculating the projected interest from January 1, 2017 to December 31, 2017 is  
 10 1.10% which is the Board-approved prescribed interest rate for the first, second and  
 11 third quarter of 2017.

12 The proposed Deferral and Variance Rate Riders are presented next.

13

1  
 2  
 3  
 4

Table 17 – Proposed Deferral and Variance Account  
and Global Adjustment Rate Riders

Rate Class	Unit	Deferral/Variance Account Rate Rider	Global Adjustment Rate Rider
RESIDENTIAL	\$/kWh	(\$0.0023)	\$0.0045
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	(\$0.0022)	\$0.0045
GENERAL SERVICE 50 TO 999 KW - Non RPP and Non-Wholesale Market Participant	\$/kW	(\$0.2077)	\$0.0045
GENERAL SERVICE 50 TO 999 KW - RPP and Non-Wholesale Market Participant	\$/kW	(0.5958)	
GENERAL SERVICE 50 TO 999 KW - Wholesale Market Participant	\$/kW	(\$0.2077)	
GENERAL SERVICE 1,000 TO 4,999 KW - Non-Class A customers	\$/kW	(\$1.0955)	\$0.0045
GENERAL SERVICE 1,000 TO 4,999 KW - Class A customers	\$/kW	(\$1.0955)	
LARGE USE - Class A	\$/kW	(\$0.9653)	
UNMETERED SCATTERED LOAD	\$/kWh	(\$0.0022)	\$0.0045
SENTINEL LIGHTING	\$/kW	(\$1.0821)	\$0.0045
STREET LIGHTING	\$/kW	(\$0.7759)	\$0.0045

1 **Certification of Evidence**

2 As Chief Executive Officer of Guelph Hydro Electric Systems Inc., I certify to the  
3 best of my knowledge, that the information filed in the regulatory assets claim is  
4 consistent with the Board's accounting requirements and procedures in the  
5 *Accounting Procedures Handbook*. The filing is consistent with the requirements  
6 of the *Report of the Board on Electricity Distributors' Deferral and Variance*  
7 *Account Review Initiative* issued July 31, 2009 and Chapter 3 of the *Filing*  
8 *Requirements for Transmission and Distribution Rate Applications* last revised  
9 July 20, 2017.

10 To the best of my knowledge, I certify that Guelph Hydro has robust processes  
11 and internal controls in place for the preparation, review, verification and  
12 oversight of account balances being disposed, consistent with the certification  
13 requirements in Chapter 1 and 3 of the *Filing Requirements for Transmission and*  
14 *Distribution Rate Applications*.

15

16

17



18 Pankaj Sardana

19 **Chief Executive Officer**

20

1 **3.8 Account 1568 LRAM Variance Account (“LRAMVA”)**

2 Reference Appendix 5 LRAMVA Model.

3 For CDM programs delivered within the 2011 to 2014 term and going forward within  
4 the 2015 to 2020 term, the Board established Account 1568 as the LRAMVA to  
5 capture the variance between the Board-approved CDM forecast and the actual  
6 results at the customer rate class level.

7 The LRAM variance account (“LRAMVA”) captures at the customer rate-class level,  
8 the difference between the following:

- 9 a) The results of actual, verified impacts of authorized CDM activities  
10 undertaken by Guelph Hydro; and
- 11 b) The OEB-approved LRAMVA threshold (reference: file EB-2016-0075,  
12 Settlement Agreement, Appendix E-Settled Load Forecast presented as  
13 Appendix 4 of this Application)

14 According to the July 31, 2009 Report of the Board: *Electricity Distributors’ Deferral*  
15 *and Variance Account Review Initiative (EDDVAR)* the April 26, 2012 *Guidelines*  
16 *for Electricity Distributor CDM*, Guelph Hydro has not included the 1568 LRAMVA in  
17 the pre-set disposition threshold calculation in determining materiality for disposition  
18 for Group 1 accounts.

19 In accordance with the Board’s *Guidelines for Electricity Distributor CDM*, at a  
20 minimum, distributors must apply for disposition of the balance in the LRAMVA at  
21 the time of their Cost of Service rate applications. Distributors may apply for the  
22 disposition of the balance in the LRAMVA in Incentive Regulation Mechanism rate  
23 applications, if the balance is deemed significant by the applicant.

24 All requests for disposition of the LRAMVA must be made together with carrying  
25 charges.



1       **Statement Identifying the year of the new lost revenue and prior savings**  
2       **persistence claimed in the LRAMVA disposition**

3       In its 2016 COS application (EB-2015-0073), Guelph Hydro received approval to  
4       dispose the 2011-2013 LRAMVA balance in the amount of \$302,621, and in its  
5       2017 IRM the OEB approved the disposition of the 2014-2015 LRAMVA balance in  
6       the amount of \$1,059,595.

7       Guelph Hydro is seeking the disposition of 2016 LRAMVA balance and the 2011 to  
8       2015 CDM savings persistence in 2016. The 2016 LRAMVA balance requested for  
9       disposition as part of this Application is \$634,132 (\$624,120.53 principal and  
10      \$10,011.93 interest which includes January 1 to December 31, 2017 interest);  
11      Guelph Hydro considers the 2016 LRAMVA balance significant.

12      Through the 2016 CDM savings review and reconciliation exercise undertaken in  
13      2017, Guelph Hydro identified a significant number of projects representing up to  
14      15GWh that are not reflected in Guelph Hydro's 2016 Final Verified Results.

15      Guelph Hydro is working with the IESO to resolve this issue, and hopes to see a  
16      positive outcome reflected against Guelph Hydro's 2015 and 2016 results when the  
17      process is finalized. If the IESO modifies the 2016 Final Verified Results during this  
18      Application proceeding, Guelph Hydro will update the LRAMVA model with 2015  
19      and 2016 CDM savings, including persistence, related to the omitted projects.

20      **Statement Confirming LRAMVA was based on Verified Savings Results**

21      Guelph Hydro confirms that LRAMVA calculation was based on verified savings  
22      results that are supported by the Guelph Hydro's Final Verified Annual CDM Report  
23      and Persistence Savings Reports issued by the IESO, presented in this Application  
24      as Appendix 3 (in PDF and Excel version). Included in this Appendix are:

- 25           • 2011 to 2014 Verified Results
- 26           • 2011 to 2014 Verified Adjustments

- 1 • 2011 to 2014 Verified Persistence
- 2 • 2015 and 2016 Verified Results
- 3 • 2015 Verified Adjustments
- 4 • 2015 (including Adjustments) and 2016 Verified Persistence

5 Guelph Hydro has used the most recent input assumptions available at the time of  
 6 the program evaluation when calculating the lost revenue.

7 Guelph Hydro has applied interest carrying charges at the Board's prescribed rate.

8 Guelph Hydro has not deviated from the OEB's LRAMVA model concept.

9 **Summary of LRAMVA balance requested for disposition**

10 The following table presents the LRAMVA balances requested for disposition:

11 Table 18 – LRAMVA Claim

1568 LRAMVA 2015 Balances Requested for Disposition				
Customer Classes	Principal	Interest Jan. 1 to Dec. 31, 2016	Interest Jan. 1 to Dec. 31, 2017	Total LRAMVA Claim for Disposition in 2018 IRM
Residential	\$114,836.15	\$578.97	\$1,263.20	\$116,678.31
GS<50 kW	\$74,126.11	\$373.72	\$815.39	\$75,315.21
GS 50 to 999 kW	\$66,862.29	\$337.10	\$735.49	\$67,934.88
GS 1000 to 4999 kW	\$84,052.46	\$423.76	\$924.58	\$85,400.80
Large Users	\$307,759.47	\$1,551.62	\$3,385.35	\$312,696.45
Unmetered Scattered	\$0.00	\$0.00	\$0.00	\$0.00
Sentinel Lighting	\$0.00	\$0.00	\$0.00	\$0.00
Street Lighting	(\$23,515.95)	(\$118.56)	(\$258.68)	(\$23,893.18)
<b>Total</b>	<b>\$624,120.53</b>	<b>\$3,146.61</b>	<b>\$6,865.33</b>	<b>\$634,132.47</b>

12 **Statement:** Guelph Hydro is requesting a period of one-year for LRAMVA recovery.

14

1 **Details for the forecast CDM savings included in LRAMVA calculation**

2 Guelph Hydro has followed both the new OEB LRAMVA model and OEB Report  
 3 EB-2016-0182: Updated Policy for the Lost Revenue Adjustment Mechanism  
 4 Calculation: Lost Revenues and Peak Demand Savings from Conservation and  
 5 Demand Management Programs.

6 The 1568 LRAMVA balance includes 2016 IESO “Final Verified Results”, and  
 7 excludes the 2011 to 2015 balance approved for disposition in 2016 COS (EB-  
 8 2015-0073) and 2017IRM (EB-2016-0075).

9 As part of the 2016 COS proceedings (EB-2015-0073), Guelph Hydro included a  
 10 load forecast that accounted for the expected impact of CDM activities, which  
 11 impact assumed that Guelph Hydro would achieve 27,299,116 kW demand savings  
 12 in 2016. This is the level of the expected CDM load reduction embedded into 2016  
 13 to 2020 distribution rates. The approved amount used for CDM threshold for 2016  
 14 LRAMVA is 33,013,333 kW (reference Appendix 2-I of Filing Requirements of  
 15 Chapter 2 Appendices file, and Settlement Agreement – Appendix E-Settled Load  
 16 Forecast – OEB file EB-2016-0075, presented as Appendix 4 in this Application).  
 17 The following table presents the Board-approved CDM threshold per customer  
 18 class:

19 Table 19: 2016 CDM Threshold for LRAMVA per Customer Class

2016 LRAMVA Threshold	kWh	kW
Residential	4,365,766	
GS < 50 kW	1,133,691	
GS 50 to 999 kW	3,401,072	8,871
GS 1000 to 4999 kW	728,801	1,546
Large Use	22,538,608	40,432
Unmetered Scattered Load	0	
Sentinel Lighting	0	0
Street Ligting	845,395	2,344
<b>Total</b>	<b>33,013,333</b>	<b>53,193</b>

1 The following table presents the Board-approved Appendix 2-I of Filing  
 2 Requirements Chapter 2 Appendices file:

3 Table 20 – Appendix 2-I

	2011	2012	2013	2014	2015	2016	Total for 2014	Total for 2016
	kWh							
Amount used for CDM threshold for LRAMVA (2015) - cost	0	0	0	5,078,231			5,078,231	
2012 CDM adjustment (per Board Decision in 2012 Cost of Service Application) - revenue		15,906,000	15,906,000	15,906,000			47,718,000	
Amount used for CDM threshold for LRAMVA (2016)					16,506,667	16,506,667		33,013,333
Manual Adjustment for 2016 Load Forecast (billed basis)	-	-	-	2,539,116	16,506,667	8,253,333		27,299,116
Proposed Loss Factor (TLF) Manual Adjustment for 2016 Load Forecast (system purchased basis)	2.60%	Format: X.XX%						
	-	-	-	2,605,121	16,935,767	8,467,883		28,008,771

4  
5

6 With respect to the entries in the LRAMVA, the CDM Guidelines specify that  
 7 distributors must calculate the full year impact of CDM programs on a monthly  
 8 basis, based on the volumetric impact of the load reductions arising from the CDM  
 9 measures implemented in that month, multiplied by the distributor's Board-approved  
 10 variable distribution charge to the customer rate class in which the volumetric  
 11 variance occurred.

12 In accordance with the Guidelines for Electricity Distributors (CDM – EE-2012-  
 13 0003), Guelph Hydro has used the Board-approved volumetric rates. Carrying  
 14 charges were applied on a monthly basis and are being requested on the lost  
 15 revenue amount.

16 The 2016 Board-Approved distribution rates are presented below:

17

1

Table 21 – 2016 Distribution Volumetric Rates

Customer Classes	UM	January 1 to December 31, 2016 Rates EB-2015-0073
		Distribution Volumetric Rate
Residential	kWh	\$0.0144
GS<50 kW	kWh	\$0.0137
GS 50 to 999 kW	kW	\$2.6971
GS 1000 to 4999 kW	kW	\$2.9942
Large Users	kW	\$2.6901
Unmetered Scattered Loads	kWh	\$0.0218
Sentinel Lighting	kW	\$8.1829
Street Lighting	kW	\$10.0324

2

3

The 2016 forecast savings are presented in the following table:

4

Table 22 – 2016 CDM Forecast

Customer Classes	2016 Forecast CDM Savings [\$]
Residential	(\$62,867.03)
GS<50 kW	(\$15,531.57)
GS 50 to 999 kW	(\$23,925.97)
GS 1000 to 4999 kW	(\$4,629.03)
Large Users	(\$108,766.12)
Unmetered Scattered Loads	\$0.00
Sentinel Lighting	\$0.00
Street Lighting	(\$23,515.95)
<b>TOTAL</b>	<b>(\$239,235.67)</b>

5

6

**Rationale confirming how the rate class allocations for actual CDM savings were determined**

7

8

Guelph Hydro has considered the IESO's 2016 Final Verified Results, and year-

9

over-year persistence as presented in Appendix 3 2011 to 2016 IESO's CDM

1 Results. The prescribed interest rate of 1.10% was applied on LRAMVA monthly  
2 balances from January 1, 2016 to December 31, 2016 and an estimated interest  
3 rate of 1.10% was applied from January 1 to December 31, 2017 (this estimated  
4 interest rate reflects the Q1 to Q3 2017 actual prescribed interest rate).

5 In accordance with the OEB's Report on *Updated Policy for the Lost Revenue*  
6 *Adjustment Mechanism calculation: Lost Revenues and Peak Demand Savings*  
7 *from Conservation and Demand Management Programs* (the "Report") issued on  
8 May 19, 2016, Guelph Hydro has excluded Demand Response results from the  
9 2016 LRAMVA balance calculation. Guelph Hydro did not have any Building  
10 Commissioning programs participants for which the Report indicated that only  
11 summer months to be taken in consideration for the demand savings calculation.

12 For CDM programs that are designed and designated for specific customer  
13 segments or rate classes, LRAMVA allocations for CDM savings are allocated  
14 directly to those specific rate classes. For example, the saveONenergy "Coupon"  
15 and "Heating and Cooling" Programs are designated as residential programs,  
16 while the saveONenergy "Small Business Lighting" (SBL) program by definition  
17 limits eligibility to those customers with a demand of less than 100 kW. CDM  
18 "Coupon" and "Heating and Cooling" program savings will be allocated 100% to  
19 the residential rate class, while SBL savings will be allocated to either the general  
20 service less than 50 kW (GS<50), or the general service 50 kW to 999 kW  
21 (GS<1MW) rate class, based on the actual GS<50 and GS<1MW customer  
22 participant mix for the year in question. For programs with more limited customer  
23 participation, such as the Process & Systems Upgrades Program (PSUP), the  
24 CDM savings for LRAM allocations are directly to those specific rate classes, in  
25 this case typically Large User (LU) or general service 1,000 to 4,999 kW  
26 (GS<5MW) rate class. For other programs, such as Retrofit that could have  
27 participants from multiple rate classes, Guelph Hydro analyzes the actual  
28 customer participation to calculate percent allocations based on based on both  
29 energy and demand savings, and then uses the appropriate percent allocation

1 depending on whether the customer rate class's distribution charge is energy  
 2 based or demand based. A summary of the 2016 Final Verified Results rate  
 3 class allocation by percent for Retrofit programs is presented in Table 23 below,  
 4 as well as filed in Tab 3-a of the LRAMVA workform.

5 Table 23 – Guelph Hydro 2016 Final Verified Results - Rate Class Allocation

<b>GHESI Rate Class Allocation Percent - Retrofit Program - 2016 Final Verified Results</b>			
<b>RATE CLASS</b>	<b>Description</b>	<b>% Allocation based on Energy</b>	<b>% Allocation based on Demand</b>
Residential	RES	0.0%	0.0%
GS<50 kW	GS<50	8.1%	11.4%
GS 50 to 999 kW	GS<1MW	27.8%	31.2%
GS 1000 to 4999 kW	GS<5MW	33.8%	21.7%
Large Users	LU	30.2%	35.8%
Unmetered Scattered Loads	UMSL	0.0%	0.0%
Sentinel Lighting	SENLT	0.0%	0.0%
Street Lighting	STLT	0.0%	0.0%
	<b>Total:</b>	<b>100.0%</b>	<b>100.0%</b>

6  
 7 Guelph Hydro populated Tab 4. 2011-2014 CDM and Tab 5. 2015-2020 with  
 8 2011 to 2016 net energy and peak savings and 2011 to 2015 persistence in  
 9 2016.

10 Only the 2016 Board-Approved distribution rates were filed in Tab 3. Distribution  
 11 Rates; therefore, the LRAMVA model calculates the 2016 net energy savings and  
 12 2011 to 2015 net energy persistence in 2016 using the 2016 Board-approved  
 13 distribution volumetric rates.

14 The 2016 actual CDM savings are presented in the following table:

15

1

Table 24 – 2016– Final Verified CDM Savings

Customer Classes	2016 Actual CDM Savings [\$]
Residential	\$177,703.18
GS<50 kW	\$89,657.67
GS 50 to 999 kW	\$90,788.27
GS 1000 to 4999 kW	\$88,681.49
Large Users	\$416,525.60
Unmetered Scattered Loads	\$0.00
Sentinel Lighting	\$0.00
Street Lighting	\$0.00
<b>TOTAL</b>	<b>\$863,356.21</b>

2

3 **Statement - Documentation for Streetlighting Projects**

4 As noted in LRAMVA Work Form Tab 8, Guelph Hydro did not have any 2016  
5 Streetlighting projects.

6 **OEB-approved programs approved before 2014**

7 Guelph Hydro does not have Board-approved CDM programs, therefore, a  
8 separate third party review is not required.

9 The proposed LRAMVA rate rider recovery period is one year. Guelph Hydro's  
10 proposed LRAMVA rate riders are presented below:

11



1

Table 25 – Proposed LRAMVA Rate Riders

**LRAMVA 1568 - Rate Riders - Recovery Period 1 Year**

Customer Classes	Unit	LRAMVA rate Riders
Residential	\$/kWh	\$0.0003
GS<50 kW	\$/kWh	\$0.0005
GS 50 to 999 kW	\$/kW	\$0.0642
GS 1000 to 4999 kW	\$/kW	\$0.0811
Large Users	\$/kW	\$0.6189
Unmetered Scattered Loads	\$/kWh	\$0.0000
Sentinel Lighting	\$/kW	\$0.0000
Street Lighting	\$/kW	(\$0.8432)

2

3

## **4. Appendices**

**Appendix 1**  
**2018 IRM Rate Generator**

(Presented in PDF and Excel format)



# Incentive Regulation Model for 2018 Filers

**Quick Link**

Ontario Energy Board's 2018 Electricity Distribution Rates Webpage

Version 1.0

<b>Utility Name</b>	Guelph Hydro Electric Systems Inc.
<b>Assigned EB Number</b>	EB-20170044
<b>Name of Contact and Title</b>	Cristina Birceanu
<b>Phone Number</b>	519-837-4735
<b>Email Address</b>	cbirceanu@guelphhydro.com
<b>We are applying for rates effective</b>	January-01-18
<b>Rate-Setting Method</b>	Price Cap IR
<b>Please indicate in which Rate Year the Group 1 accounts were last cleared<sup>1</sup></b>	2017
<b>Please indicate the last Cost of Service Re-Basing Year</b>	2016

**Legend**

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



# Incentive Regulation Model for 2018 File

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. 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	\$	22.36
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.18)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0098
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	(0.0030)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

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

### APPLICATION

The application of the 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:

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

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

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

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

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

### MONTHLY RATES AND CHARGES

#### Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons; and
  - (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;
- but does not include account-holders in Class E.

OESP Credit \$ (30.00)

#### Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;
- but does not include account-holders in Class F.

OESP Credit \$ (34.00)

#### Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;
- but does not include account-holders in Class G.

OESP Credit \$ (38.00)

#### Class D

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

OESP Credit \$ (42.00)



# Incentive Regulation Model for 2018 File

## 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)



# Incentive Regulation Model for 2018 File

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts taking electricity at 750 volts or less where monthly average peak 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	\$	16.59
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.50)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0139
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	(0.0031)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040

### MONTHLY RATES AND CHARGES - Regulatory Component

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





# Incentive Regulation Model for 2018 File

## GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. 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	\$	179.86
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	2.7403
Low Voltage Service Rate	\$/kW	0.0121
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP and Non-Wholesale Market Participant Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	0.1279
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017 - Applicable only for Non-Wholesale Market Participants	\$/kW	(1.0687)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(0.0881)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.0986
Retail Transmission Rate - Network Service Rate	\$/kW	2.1758
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.2568
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7001
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.7639

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 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 rider for the disposition of Class B WMS - Sub-account CBR (2017) is not applicable to wholesale market participants (WMP) and customers that transitioned between Class A and Class B in 2015. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2015 and the above noted exception for 2015 transition customers, for the entire period to the sunset date of the rate rider.

The rate rider for the disposition of Global Adjustment (2017) is only applicable to non-RPP Class B customers. It is not applicable to WMP and customers that transitioned between Class A and Class B in the period of last Global Adjustment disposition to 2015. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2015 and the above noted exception for 2015 transition customers, for the entire period to the sunset date of the rate rider.

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	\$	568.96
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	3.0421
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	0.2036
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(1.7699)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.1306
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.2568
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.7639

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## LARGE USE SERVICE CLASSIFICATION

This classification refers to an account where monthly average peak demand 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.

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	\$	1,093.75
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	2.7331
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	1.0107
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(1.8638)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.7254
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1299

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer provides detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed load. 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)	\$	4.86
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0221
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	(0.0006)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.



# Incentive Regulation Model for 2018 File

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	7.51
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kW	8.3138
Low Voltage Service Rate	\$/kW	0.0089
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	0.8754
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.0951
Retail Transmission Rate - Network Service Rate	\$/kW	1.6659
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3017

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is 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)	\$	0.43
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	10.1929
Low Voltage Service Rate	\$/kW	0.0107
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(1.1907)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.0943
Retail Transmission Rate - Network Service Rate	\$/kW	2.0044
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5663

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Regulation Model for 2018 File

## 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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# Incentive Regulation Model for 2018 File ALLOWANCES

Transformer Allowance for Ownership by General Service 50 to 999 kW customers - per kW of billing demand/month	\$/kW	(0.72)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)



# Incentive Regulation Model for 2018 File

## 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
Returned Cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit service charge for paperless bill	\$	(10.00)

### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	9.00
Disconnect/Reconnect at Meter - during regular hours	\$	20.00
Disconnect/Reconnect at Meter - after regular hours	\$	50.00
Disconnect/Reconnect at Pole - during regular hours	\$	50.00
Disconnect/Reconnect at Pole - after regular hours	\$	95.00

### Other

Service call - customer owned equipment	\$	17.50
Service call - after regular hours	\$	95.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Overhead bond connection - per connection	\$	105.00
Underground bond connection - per connection	\$	100.00



# Incentive Regulation Model for 2018 File

## 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



# Incentive Regulation Model for 2018 File

## 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	1.0260
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

		<b>2011</b>									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2011	Transactions 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
<b>Group 1 Accounts</b>											
LV Variance Account	1550					0				0	
Smart Metering Entity Charge Variance Account	1551					0				0	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580					0				0	
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580					0				0	
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580					0				0	
RSVA - Retail Transmission Network Charge	1584					0				0	
RSVA - Retail Transmission Connection Charge	1586					0				0	
RSVA - Power <sup>4</sup>	1588					0				0	
RSVA - Global Adjustment <sup>4</sup>	1589					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595					0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(2,331,418)	1,728,425			(602,993)	(102,888)	(22,697)		(125,585)	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595					0				0	
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	0	0	0	0	0	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(2,331,418)	1,728,425	0	0	(602,993)	(102,888)	(22,697)	0	(125,585)	
<b>Total Group 1 Balance</b>		(2,331,418)	1,728,425	0	0	(602,993)	(102,888)	(22,697)	0	(125,585)	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>						\$0				
<b>Total including Account 1568</b>		(2,331,418)	1,728,425	0	0	(602,993)	(102,888)	(22,697)	0	(125,585)	

		<b>2012</b>									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2012	Transactions 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	Interest Adjustments <sup>1</sup> during 2012	Closing Interest Amounts as of Dec 31, 2012
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0				0	0			0	
Smart Metering Entity Charge Variance Account	1551	0				0	0			0	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0				0	0			0	
RSVA - Retail Transmission Network Charge	1584	0				0	0			0	
RSVA - Retail Transmission Connection Charge	1586	0				0	0			0	
RSVA - Power <sup>4</sup>	1588	0				0	0			0	
RSVA - Global Adjustment <sup>4</sup>	1589	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(602,993)	628,679			25,686	(125,585)	(629)		(126,214)	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	0	2,966,924	2,922,377		44,547	0	(28,413)	(541,550)	513,137	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0				0	0			0	
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	0	0	0	0	0	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(602,993)	3,595,603	2,922,377	0	70,233	(125,585)	(29,042)	(541,550)	0	386,923
<b>Total Group 1 Balance</b>		(602,993)	3,595,603	2,922,377	0	70,233	(125,585)	(29,042)	(541,550)	0	386,923
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>					0				0	
<b>Total including Account 1568</b>		(602,993)	3,595,603	2,922,377	0	70,233	(125,585)	(29,042)	(541,550)	0	386,923

		<b>2013</b>									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2013	Transactions Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>1</sup> during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec 31, 2013
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0				0	0			0	
Smart Metering Entity Charge Variance Account	1551	0				0	0			0	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0				0	0			0	
RSVA - Retail Transmission Network Charge	1584	0				0	0			0	
RSVA - Retail Transmission Connection Charge	1586	0				0	0			0	
RSVA - Power <sup>4</sup>	1588	0				0	0			0	
RSVA - Global Adjustment <sup>4</sup>	1589	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	25,686	(1,175)			24,511	(126,214)	460		(125,754)	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	44,547	(40,742)		1,131,481	1,135,286	513,137	14,798		527,935	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0				0	0			0	
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	0	0	0	0	0	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		70,233	(41,917)	0	1,131,481	1,159,797	386,923	15,258	0	402,181	
<b>Total Group 1 Balance</b>		70,233	(41,917)	0	1,131,481	1,159,797	386,923	15,258	0	402,181	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	0				0	0			0	
<b>Total including Account 1568</b>		70,233	(41,917)	0	1,131,481	1,159,797	386,923	15,258	0	402,181	

		<b>2014</b>									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2014	Transactions Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>1</sup> during 2014	Closing Principal Balance as of Dec 31, 2014	Opening Interest Amounts as of Jan 1, 2014	Interest Jan 1 to Dec 31, 2014	OEB-Approved Disposition during 2014	Interest Adjustments <sup>1</sup> during 2014	Closing Interest Amounts as of Dec 31, 2014
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0			92,314	92,314	0			671	671
Smart Metering Entity Charge Variance Account	1551	0			43,988	43,988	0			1,580	1,580
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0			(1,074,582)	(1,074,582)	0			14,544	14,544
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0			0	0	0			0	0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0			0	0	0			0	0
RSVA - Retail Transmission Network Charge	1584	0			715,105	715,105	0			(8,217)	(8,217)
RSVA - Retail Transmission Connection Charge	1586	0			178,038	178,038	0			(5,886)	(5,886)
RSVA - Power <sup>4</sup>	1588	0			202,095	202,095	0			138	138
RSVA - Global Adjustment <sup>4</sup>	1589	0			8,113,221	8,113,221	0			79,626	79,626
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0				0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	24,511	89	25,686		(1,086)	(125,754)	(74)	(126,025)		197
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	1,135,286				1,135,286	527,935	16,689			544,624
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0	3,135,998	2,822,103		313,895	0	(40,003)	351,100		(391,103)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0				0	0				0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	8,113,221	8,113,221	0	0	0	79,626	79,626
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		1,159,797	3,136,087	2,847,789	156,957	1,605,053	402,181	(23,388)	225,075	2,831	156,548
<b>Total Group 1 Balance</b>		1,159,797	3,136,087	2,847,789	8,270,178	9,718,274	402,181	(23,388)	225,075	82,457	236,174
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	0			912,188	912,188	0			18,920	18,920
<b>Total including Account 1568</b>		1,159,797	3,136,087	2,847,789	9,182,366	10,630,462	402,181	(23,388)	225,075	101,377	255,094



2015

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2015	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>1</sup> during 2015	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 2015
<b>Group 1 Accounts</b>											
LV Variance Account	1550	92,314	108,497	17,489		183,322	671	1,395	168		1,898
Smart Metering Entity Charge Variance Account	1551	43,988	(39,205)	62,203		(57,421)	1,580	(245)	1,616		(282)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(1,074,582)	(3,881,395)	(961,981)		(3,993,997)	14,544	(14,950)	6,615		(7,022)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0	92,932			92,932	0	287			287
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0	350,955			350,955	0	1,169			1,169
RSVA - Retail Transmission Network Charge	1584	715,105	(978,909)	517,305		(781,110)	(8,217)	104	(11,516)		3,403
RSVA - Retail Transmission Connection Charge	1586	178,038	(433,382)	(112,262)		(143,081)	(5,886)	2,766	(8,634)		5,514
RSVA - Power <sup>4</sup>	1588	202,095	(1,091,870)	861,186		(1,750,962)	138	(5,516)	(1,463)		(3,915)
RSVA - Global Adjustment <sup>4</sup>	1589	8,113,221	(347,498)	4,829,630		2,936,093	79,626	46,193	87,698		38,120
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(1,086)		(1,175)		89	197		254		(57)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	1,135,286		1,135,286		0	544,624		544,624		0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	313,895	56,659			370,555	(391,103)	4,561			(386,542)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0	(6,317,168)	(6,347,694)		30,526	0	36,518	(618,186)		654,704
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0				0	0				0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	8,113,221	(347,498)	4,829,630	0	2,936,093	79,626	46,193	87,698	0	38,120
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		1,605,053	(12,132,887)	(4,829,643)	0	(5,698,192)	156,548	26,089	(86,522)	0	269,159
<b>Total Group 1 Balance</b>		9,718,274	(12,480,386)	(13)	0	(2,762,099)	236,174	72,281	1,176	0	307,279
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	912,188	645,351			1,557,539	18,920	14,181			33,101
<b>Total including Account 1568</b>		10,630,462	(11,835,035)	(13)	0	(1,204,560)	255,094	86,462	1,176	0	340,380

		<b>2016</b>									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments <sup>1</sup> during 2016	Closing Interest Amounts as of Dec 31, 2016
<b>Group 1 Accounts</b>											
LV Variance Account	1550	183,322	81,769	74,826		190,265	1,898	1,643	1,396		2,145
Smart Metering Entity Charge Variance Account	1551	(57,421)	(20,636)	(18,216)		(59,841)	(282)	(527)	(254)		(555)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(3,993,997)	(1,627,076)	(112,601)		(5,508,471)	(7,022)	(50,539)	6,586		(64,147)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	92,932	(92,932)			0	287	(287)			0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	350,955	(62,618)			288,337	1,169	3,384			4,553
RSVA - Retail Transmission Network Charge	1584	(781,110)	(641,049)	197,800		(1,619,959)	3,403	(12,945)	5,657		(15,199)
RSVA - Retail Transmission Connection Charge	1586	(143,081)	(258,199)	290,300		(691,581)	5,514	(4,704)	6,210		(5,400)
RSVA - Power <sup>4</sup>	1588	(1,750,962)	1,189,276	(659,091)	(2,220,295)	(2,122,889)	(3,915)	(29,122)	(6,258)		(26,779)
RSVA - Global Adjustment <sup>4</sup>	1589	2,936,093	1,010,674	3,283,591	2,275,289	2,938,465	38,120	39,045	31,085		46,080
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	89		89		0	(57)	0	(56)		(1)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	370,555	31	313,895		56,690	(386,542)	911	(387,360)		1,729
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	30,526	(97,851)			(67,325)	654,704	(888)			653,816
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0	(2,181,664)	(3,096,832)		915,168	0	20,642	364,632		(343,990)
<b>RSVA - Global Adjustment</b>	<b>1589</b>	2,936,093	1,010,674	3,283,591	2,275,289	2,938,465	38,120	39,045	31,085	0	46,080
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(5,698,192)	(3,710,949)	(3,009,830)	(2,220,295)	(8,619,606)	269,159	(72,432)	(9,447)	0	206,174
<b>Total Group 1 Balance</b>		(2,762,099)	(2,700,275)	273,761	54,994	(5,681,140)	307,279	(33,387)	21,638	0	252,254
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	1,557,539	624,121	288,941	(239,788)	1,652,930	33,101	14,464	13,680	47	33,931
<b>Total including Account 1568</b>		(1,204,560)	(2,076,154)	562,702	(184,794)	(4,028,210)	340,380	(18,923)	35,318	47	286,186

Account Descriptions	Account Number	2017				Projected Interest on Dec-31-16 B		Total Interest
		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, 2017 Adjusted for Disposition in 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31, 2016 balance adjusted for disposition during 2017 <sup>2</sup>	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31, 2016 balance adjusted for disposition during 2017 <sup>2</sup>	
<b>Group 1 Accounts</b>								
LV Variance Account	1550	108,497	1,696	81,768	449	899		1,348
Smart Metering Entity Charge Variance Account	1551	(39,205)	(459)	(20,636)	(96)	(227)		(323)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(3,881,395)	(56,303)	(1,627,076)	(7,844)	(17,898)		(25,742)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0	0	0	0	0		0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	350,955	5,029	(62,618)	(476)	(689)		(1,165)
RSVA - Retail Transmission Network Charge	1584	(978,909)	(13,022)	(641,050)	(2,177)	(7,052)		(9,229)
RSVA - Retail Transmission Connection Charge	1586	(433,382)	(5,463)	(258,199)	63	(2,840)		(2,777)
RSVA - Power <sup>4</sup>	1588	(1,091,870)	(9,667)	(1,031,019)	(17,112)	(11,341)		(28,453)
RSVA - Global Adjustment <sup>4</sup>	1589	(347,498)	3,213	3,285,963	42,867	36,146		79,013
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0		0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	0	(1)	0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0		0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	0		0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0		0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	56,659	1,441	31	288	0		288
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	30,526	655,040	(97,851)	(1,224)	(1,076)		(2,300)
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595			915,168	(343,990)			(343,990)
<b>RSVA - Global Adjustment</b>	<b>1589</b>	<b>(347,498)</b>	<b>3,213</b>	<b>3,285,963</b>	<b>42,867</b>	<b>36,146</b>	<b>0</b>	<b>79,013</b>
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		<b>(5,878,124)</b>	<b>578,291</b>	<b>(2,741,482)</b>	<b>(372,117)</b>	<b>(40,224)</b>	<b>0</b>	<b>(412,341)</b>
<b>Total Group 1 Balance</b>		<b>(6,225,622)</b>	<b>581,504</b>	<b>544,482</b>	<b>(329,250)</b>	<b>(4,078)</b>	<b>0</b>	<b>(333,328)</b>
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	<b>1,028,810</b>	<b>30,785</b>	<b>624,120</b>	<b>3,146</b>	<b>6,865</b>		<b>10,012</b>
<b>Total including Account 1568</b>		<b>(5,196,812)</b>	<b>612,289</b>	<b>1,168,602</b>	<b>(326,103)</b>	<b>2,787</b>	<b>0</b>	<b>(323,316)</b>

		balances	2.1.7 RRR	
Account Descriptions	Account Number	Total Claim	As of Dec 31, 2016	Variance RRR vs. 2016 Balance (Principal + Interest)
<b>Group 1 Accounts</b>				
LV Variance Account	1550	83,117	192,410	(1)
Smart Metering Entity Charge Variance Account	1551	(20,959)	(60,397)	(0)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(1,652,818)	(5,279,729)	292,889
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0	10,010	10,010
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	(63,783)	326,573	33,684
RSVA - Retail Transmission Network Charge	1584	(650,279)	(1,635,158)	(0)
RSVA - Retail Transmission Connection Charge	1586	(260,975)	(696,981)	(1)
RSVA - Power <sup>4</sup>	1588	(1,059,472)	(2,149,668)	(0)
RSVA - Global Adjustment <sup>4</sup>	1589	3,364,977	2,929,550	(54,996)
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	<input type="checkbox"/> Check to Dispose of Account	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	<input type="checkbox"/> Check to Dispose of Account	0	1
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	<input type="checkbox"/> Check to Dispose of Account	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	<input type="checkbox"/> Check to Dispose of Account	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	<input type="checkbox"/> Check to Dispose of Account	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	<input type="checkbox"/> Check to Dispose of Account	58,419	0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	<input checked="" type="checkbox"/> Check to Dispose of Account	586,491	0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	<input type="checkbox"/> Check to Dispose of Account	571,178	(0)
<b>RSVA - Global Adjustment</b>	<b>1589</b>	3,364,977	2,929,550	(54,996)
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(3,725,320)	(8,413,434)	(2)
<b>Total Group 1 Balance</b>		(360,344)	(5,483,884)	(54,998)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	634,132	1,678,319	(8,543)
<b>Total including Account 1568</b>		273,788	(3,805,565)	(63,541)

# Incentive Regulation Model for 2018 Filers

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

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

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

If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance.

Please [contact](#) the OEB to make adjustments to the IRM rate generator for this situation.

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	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>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	372,118,500	0	17,186,937	0	0	0	372,118,500	0	38%	116,678	49,793
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	138,048,218	0	23,051,486	0	0	0	138,048,218	0	10%	75,315	4,033
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kW	390,374,748	1,058,626	355,988,553	980,851	6,756,580	11865.08008	383,618,168	1,046,761	27%	67,935	
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	537,008,520	1,052,467	537,008,520	1,052,467	0	0	537,008,520	1,052,467	14%	85,401	
LARGE USE SERVICE CLASSIFICATION	kW	225,323,721	505,278	225,323,721	505,278	0	0	225,323,721	505,278	10%	312,696	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,915,482	0	12,096	0	0	0	1,915,482	0	0%	0	
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	0	0	0	0		0	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	18,188	51	2,234	6	0	0	18,188	51	0%	0	
STREET LIGHTING SERVICE CLASSIFICATION	kW	10,194,769	28,337	10,194,769	28,337	0	0	10,194,769	28,337	0%	-23,893	
<b>Total</b>		1,675,002,146	2,644,759	1,168,768,316	2,566,938	6,756,580	11,865	1,668,245,566	2,632,894	100%	634,132	53,826

**Threshold Test**

Total Claim (including Account 1568)	\$273,788
Total Claim for Threshold Test (All Group 1 Accounts)	(\$360,344)
Threshold Test (Total claim per kWh) <sup>2</sup>	(\$0.0002) Claim does not meet the threshold test.

AS per SECTION 3.2.3 of the 2018 FILING REQUIREMENTS FOR ELECTRICITY Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

YES

1568 Account Balance from Continuity Schedule	634,132
Total Balance of Account 1568 in Column S matches the amount entered on the Continuity Schedule	

<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	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP				
				1550	1551	1580	1584	1586	1588	1595_(2015)	1568
RESIDENTIAL SERVICE CLASSIFICATION	22.2%	92.5%	22.3%	18,465	(19,389)	(368,677)	(144,466)	(57,978)	(236,326)	(38,134)	116,678
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	8.2%	7.5%	8.3%	6,850	(1,570)	(136,772)	(53,594)	(21,509)	(87,672)	(10,164)	75,315
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	23.3%	0.0%	23.0%	19,371	0	(380,070)	(151,553)	(60,823)	(243,629)	(26,860)	67,935
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	32.1%	0.0%	32.2%	26,647	0	(532,042)	(208,480)	(83,669)	(341,044)	(14,371)	85,401
LARGE USE SERVICE CLASSIFICATION	13.5%	0.0%	13.5%	11,181	0	(223,240)	(87,476)	(35,107)	(143,099)	(10,025)	312,696
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	95	0	(1,898)	(744)	(298)	(1,216)	(210)	0
STANDBY POWER SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	0	0	0	0	0	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	1	0	(18)	(7)	(3)	(12)	(16)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.6%	0.0%	0.6%	506	0	(10,100)	(3,958)	(1,588)	(6,475)	(372)	(23,893)
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>83,117</b>	<b>(20,959)</b>	<b>(1,652,818)</b>	<b>(650,279)</b>	<b>(260,975)</b>	<b>(1,059,472)</b>	<b>(100,151)</b>	<b>634,132</b>

\*\* 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

1 Please enter the Year the Account 1589 GA Balance was Last Disposed.  (e.g. If in the 2016 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2014, enter 2014.)

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016)?  (e.g. If you received approval to dispose the GA variance account balance as at December 31, 2014, the period the GA variance accumulated would be 2015 and 2016.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. 2015 and 2016 or 2016).  (e.g. If there was no disposition of the CBR Class B balance as at December 31, 2015, the period the CBR Class B variance accumulated would be 2015 and 2016.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2016	
			January to June	July to December
Customer 1	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	13,050,764	14,126,146
		kW	28,838	30,037
		Class A/B	B	A
Customer 2	LARGE USE SERVICE CLASSIFICATION	kWh	11,532,775	11,128,521
		kW	40,084	43,146
		Class A/B	A	B
Customer 3	LARGE USE SERVICE CLASSIFICATION	kWh	18,214,366	5,799,216
		kW	28,962	15,137
		Class A/B	A	B
Customer 4	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	6,667,846	6,764,635
		kW	16,663	17,069
		Class A/B	A	B

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2016
Customer A1	LARGE USE SERVICE CLASSIFICATION	kWh	97,594,143
		kW	194,366
Customer A2	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	28,381,068
		kW	56,533
Customer A3	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	39,286,564
		kW	59,336
Customer A4	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	22,280,279
		kW	48,440
Customer A5	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	23,644,309
		kW	38,695
Customer A6	LARGE USE SERVICE CLASSIFICATION	kWh	41,410,832
		kW	70,994
Customer A7	LARGE USE SERVICE CLASSIFICATION	kWh	39,643,868
		kW	66,463
Customer A8	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	24,916,421
		kW	40,663
Customer A9	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	22,273,557
		kW	40,113
Customer A10	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	29,212,116
		kW	47,293

# Incentive Regulation Model for 2018 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable.

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)

Default Rate Rider Recovery Period (in months)	12.00
Proposed Rate Rider Recovery Period (in months)	12.00

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2016 Consumption excluding WMP	Total Metered 2016 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
	kWh	kWh	kWh	kWh					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	17,186,937	0	0	17,186,937	2.4%	\$77,154	\$0.0045	kWh
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	23,051,486	0	0	23,051,486	3.2%	\$103,481	\$0.0045	kWh
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kWh	355,988,553	0	0	355,988,553	49.9%	\$1,598,077	\$0.0045	kWh
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	537,008,520	189,994,312	40,609,391	306,404,817	43.0%	\$1,375,490	\$0.0045	kWh
LARGE USE SERVICE CLASSIFICATION	kWh	225,323,721	178,648,843	46,674,878	0	0.0%	\$0	\$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	12,096	0	0	12,096	0.0%	\$54	\$0.0045	kWh
STANDBY POWER SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	2,234	0	0	2,234	0.0%	\$10	\$0.0045	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	10,194,769	0	0	10,194,769	1.4%	\$45,766	\$0.0045	kWh
<b>Total</b>		1,168,768,316	368,643,155	87,284,269	712,840,892	100.0%	\$3,200,032		



# Incentive Regulation Model for 2018 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2015

### Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2016
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	749,584,028	749,584,028
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	36,743,136	36,743,136
<b>Transition Customers' Portion of Total Consumption</b>	C=B/A	<b>4.90%</b>	

### Allocation of Total GA Balance \$

Total GA Balance	D	\$ 3,364,977
Transition Customers Portion of GA Balance	E=C*D	\$ 164,945
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ 3,200,032

### Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		4				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1		13,050,764	13,050,764	35.52%	\$ 58,587	\$ 4,882
Customer 2		11,128,521	11,128,521	30.29%	\$ 49,957	\$ 4,163
Customer 3		5,799,216	5,799,216	15.78%	\$ 26,033	\$ 2,169
Customer 4		6,764,635	6,764,635	18.41%	\$ 30,367	\$ 2,531
Total		36,743,136	36,743,136	100.00%	\$ 164,945	

# Incentive Regulation Model for 2018 Filers

The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

Please select the Year(s) in which CBR Class B Balance accumulated in Cell B13.

2016

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

		Total Metered 2016 Consumption Minus WMP		Total Metered 2016 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
		RESIDENTIAL SERVICE CLASSIFICATION	kWh	372,118,500	0	0	0	0	0				
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	138,048,218	0	0	0	0	0	138,048,218	0	11.4%	(\$6,907)	-\$0.0001	kWh
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kWh	383,618,168	1,046,761	0	0	0	0	383,618,168	1,046,761	31.6%	(\$19,194)	-\$0.0183	kW
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kWh	537,008,520	1,052,467	189,994,312	331,075	40,609,391	92,607	306,404,817	628,785	25.3%	(\$15,331)	-\$0.0244	kW
LARGE USE SERVICE CLASSIFICATION	kWh	225,323,721	505,278	178,648,843	331,823	46,674,878	127,329	0	46,126	0.0%	(\$0)	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,915,482	0	0	0	0	0	1,915,482	0	0.2%	(\$96)	-\$0.0001	kWh
STANDBY POWER SERVICE CLASSIFICATION	kWh	0	0	0	0	0	0	0	0	0.0%	\$0	\$0.0000	kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	18,188	51	0	0	0	0	18,188	51	0.0%	(\$1)	-\$0.0179	kW
STREET LIGHTING SERVICE CLASSIFICATION	kWh	10,194,769	28,337	0	0	0	0	10,194,769	28,337	0.8%	(\$510)	-\$0.0180	kW
<b>Total</b>		<b>1,668,245,566</b>	<b>2,632,894</b>	<b>368,643,155</b>	<b>662,898</b>	<b>87,284,269</b>	<b>219,936</b>	<b>1,212,318,142</b>	<b>1,750,060</b>	<b>100.0%</b>	<b>(\$60,657)</b>		

# Incentive Regulation Model for 2018 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year(s) in which CBR Class B Balance accumulated  (Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

### Allocation of total Consumption (kWh) between Class B and Class A/B Transition Customers

		Total	2016
Total Class B Consumption for Years During Balance Accumulation (Total Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	749,584,028	749,584,028
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	36,743,136	36,743,136
<b>Transition Customers' Portion of Total Consumption</b>	C=B/A	4.90%	712,840,891

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

Total CBR Class B Balance	D	-\$	63,783
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	3,127
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	60,657

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

# of Class A/B Transition Customers	4					
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2016	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments	
Customer 1	13,050,764	13,050,764	35.52%	-\$ 1,111	-\$	93
Customer 2	11,128,521	11,128,521	30.29%	-\$ 947	-\$	79
Customer 3	5,799,216	5,799,216	15.78%	-\$ 493	-\$	41
Customer 4	6,764,635	6,764,635	18.41%	-\$ 576	-\$	48
Total	36,743,136	36,743,136	100.00%	-\$ 3,127	-\$	261

# Incentive Regulation Model for 2018 Filers

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

Default Rate Rider Recovery Period (in months)  
Proposed Rate Rider Recovery Period (in months)

12
12

Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	372,118,500	0	372,118,500	0	(846,504)		(0.0023)	0.0000	0.0003	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	138,048,218	0	138,048,218	0	(304,430)		(0.0022)	0.0000	0.0005	
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kW	390,374,748	1,058,626	383,618,168	1,046,761	(219,865)	(623,699)	(0.2077)	(0.5958)	0.0642	
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	537,008,520	1,052,467	537,008,520	1,052,467	(1,152,960)		(1.0955)	0.0000	0.0811	
LARGE USE SERVICE CLASSIFICATION	kW	225,323,721	505,278	225,323,721	505,278	(487,766)		(0.9653)	0.0000	0.6189	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,915,482	0	1,915,482	0	(4,271)		(0.0022)	0.0000	0.0000	
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	0		0.0000	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	18,188	51	18,188	51	(55)		(1.0821)	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	10,194,769	28,337	10,194,769	28,337	(21,987)		(0.7759)	0.0000	(0.8432)	
											(3,661,537.11)

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

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



# Incentive Regulation Model for 2018 Filers

## Summary - Sharing of Tax Change Forecast Amounts

For the 2016 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

199,000

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

	2016	2018
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	151,391,730	\$ 151,391,730
Deduction from taxable capital up to \$15,000,000	\$ -	\$ -
Net Taxable Capital	\$ 151,391,730	\$ 151,391,730
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

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

Regulatory Taxable Income	\$ 2,671,866	\$ 2,671,866
Corporate Tax Rate	26.50%	26.50%
Tax Impact	\$ 509,044	\$ 509,044
<b>Grossed-up Tax Amount</b>	<b>\$ 692,577</b>	<b>\$ 692,578</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 692,577	\$ 692,578
Total Tax Related Amounts	\$ 692,577	\$ 692,578
Incremental Tax Savings		\$ 0
<b>Sharing of Tax Amount (50%)</b>		<b>\$ 0</b>

# Incentive Regulation Model for 2018 Filers

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

Rate Class		Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Service Charge D	Re-based Distribution Volumetric Rate kWh E	Re-based Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J	Distribution Volumetric Rate % Revenue kW M = I / J	Total % Revenue N = J / R
RESIDENTIAL SERVICE CLASSIFICATION	kWh	50,242	386,643,528		18.93	0.0144		11,412,931	5,567,667	0	16,980,598	67.2%	32.8%	0.0%	57.4%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	4,101	152,157,763		16.33	0.0137		803,606	2,084,561	0	2,888,168	27.8%	72.2%	0.0%	9.8%
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kW	567	401,243,062	1,046,605	177.03		2.6971	1,205,209	0	2,822,797	4,028,007	29.9%	0.0%	70.1%	13.6%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	42	564,253,257	1,196,727	560.00		2.9942	280,941	0	3,583,241	3,864,182	7.3%	0.0%	92.7%	13.1%
LARGE USE SERVICE CLASSIFICATION	kW	5	278,656,832	499,880	1076.53		2.6901	59,391	0	1,344,728	1,404,119	4.2%	0.0%	95.8%	4.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	545	1,700,939		4.78	0.0218		31,268	37,080	0	68,348	45.7%	54.3%	0.0%	0.2%
STANDBY POWER SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	6	21,457	60	7.39		8.1829	532	0	493	1,025	51.9%	0.0%	48.1%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	14,172	9,628,070	26,693	0.42		10.0324	71,427	0	267,795	339,222	21.1%	0.0%	78.9%	1.1%
<b>Total</b>		69,680	1,794,304,908	2,769,965				13,865,306	7,689,309	8,019,053	29,573,668				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	372,118,500		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	138,048,218		0	0.0000 kWh
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kW	390,374,748	1,058,626	0	0.0000 kW
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	537,008,520	1,052,467	0	0.0000 kW
LARGE USE SERVICE CLASSIFICATION	kW	225,323,721	505,278	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,915,482		0	0.0000 kWh
STANDBY POWER SERVICE CLASSIFICATION	kW			0	0.0000 kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	18,188	51	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	10,194,769	28,337	0	0.0000 kW
<b>Total</b>		1,675,002,146	2,644,759	\$0	

If the allocated tax sharing amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is required to transfer the entire OEB-approved tax sharing amount into account 1595 for disposition at a later date (see Filing Requirements, Appendix B)

# Incentive Regulation Model for 2018 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057	372,118,500	0	1.0260	381,793,581
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	372,118,500	0	1.0260	381,793,581
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0052	138,048,218	0	1.0260	141,637,472
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040	138,048,218	0	1.0260	141,637,472
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1758	329,153,616	892,605		
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.2568	61,221,132	166,021		
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7001	329,153,616	892,605		
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.7639	61,221,132	166,021		
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.2568	537,008,520	1,052,467		
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.7639	537,008,520	1,052,467		
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.7254	225,323,721	505,278		
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1299	225,323,721	505,278		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0052	1,915,482	0	1.0260	1,965,285
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040	1,915,482	0	1.0260	1,965,285
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6659	18,188	51		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3017	18,188	51		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0044	10,194,769	28,337		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5663	10,194,769	28,337		

# Incentive Regulation Model for 2018 Filers

Uniform Transmission Rates		2016		2017		2018	
Rate Description	Unit	Rate		Rate		Rate	
Network Service Rate	kW	\$	3.66	\$	3.66	\$	3.66
Line Connection Service Rate	kW	\$	0.87	\$	0.87	\$	0.87
Transformation Connection Service Rate	kW	\$	2.02	\$	2.02	\$	2.02

  

Hydro One Sub-Transmission Rates		2016		2017		2018	
Rate Description	Unit	Rate		Rate		Rate	
		January - 2016	February - December 2016				
Network Service Rate	kW	\$ 3.4121	\$ 3.3396	\$	3.1942	\$	3.1942
Line Connection Service Rate	kW	\$ 0.7879	\$ 0.7791	\$	0.7710	\$	0.7710
Transformation Connection Service Rate	kW	\$ 1.8018	\$ 1.7713	\$	1.7493	\$	1.7493
Both Line and Transformation Connection Service Rate	kW	\$ 2.5897	\$ 2.5504	\$	2.5203	\$	2.5203

  

If needed, add extra host here. (I)		2016		2017		2018	
Rate Description	Unit	Rate		Rate		Rate	
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-

  

If needed, add extra host here. (II)		2016		2017		2018	
Rate Description	Unit	Rate		Rate		Rate	
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-

  

Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$	Historical 2016	Current 2017	Forecast 2018



# Incentive Regulation Model for 2018 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	255,370	\$3.66	\$ 934,654	267,752	\$0.87	\$ 232,944	247,118	\$2.02	\$ 499,178	\$ 732,123
February	249,983	\$3.66	\$ 914,938	260,745	\$0.87	\$ 226,848	260,701	\$2.02	\$ 526,616	\$ 753,464
March	245,868	\$3.66	\$ 899,877	246,745	\$0.87	\$ 214,668	246,701	\$2.02	\$ 498,336	\$ 713,004
April	242,229	\$3.66	\$ 886,558	260,723	\$0.87	\$ 225,903	244,517	\$2.01	\$ 490,921	\$ 716,824
May	241,261	\$3.66	\$ 883,015	255,009	\$0.87	\$ 221,858	235,508	\$2.02	\$ 475,726	\$ 697,584
June	267,152	\$3.66	\$ 977,776	274,272	\$0.87	\$ 238,617	251,589	\$2.02	\$ 508,210	\$ 746,826
July	265,243	\$3.66	\$ 970,789	276,578	\$0.87	\$ 240,623	252,489	\$2.02	\$ 510,028	\$ 750,651
August	271,714	\$3.66	\$ 994,473	285,620	\$0.87	\$ 248,489	260,035	\$2.02	\$ 525,271	\$ 773,760
September	284,490	\$3.66	\$ 1,041,233	291,886	\$0.87	\$ 253,941	265,827	\$2.02	\$ 536,971	\$ 790,911
October	223,501	\$3.66	\$ 818,014	240,844	\$0.87	\$ 209,534	219,624	\$2.02	\$ 443,640	\$ 653,175
November	238,608	\$3.66	\$ 873,305	248,713	\$0.87	\$ 216,380	228,043	\$2.02	\$ 460,647	\$ 677,027
December	253,283	\$3.66	\$ 927,016	259,689	\$0.87	\$ 225,929	239,383	\$2.02	\$ 483,554	\$ 709,483
<b>Total</b>	<b>3,038,702</b>	<b>\$ 3.66</b>	<b>\$ 11,121,649</b>	<b>3,168,576</b>	<b>\$ 0.87</b>	<b>\$ 2,755,735</b>	<b>2,951,535</b>	<b>\$ 2.02</b>	<b>\$ 5,959,098</b>	<b>\$ 8,714,832</b>

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,838	\$3.4121	\$ 13,096	3,987	\$0.7879	\$ 3,142	3,987	\$1.8018	\$ 7,185	\$ 10,326
February	3,704	\$3.3396	\$ 12,371	3,965	\$0.7791	\$ 3,089	3,965	\$1.7713	\$ 7,023	\$ 10,112
March	3,654	\$3.3396	\$ 12,202	3,654	\$0.7791	\$ 2,847	3,654	\$1.7713	\$ 6,472	\$ 9,319
April	2,949	\$3.3396	\$ 9,848	3,471	\$0.7791	\$ 2,704	3,471	\$1.7713	\$ 6,147	\$ 8,851
May	3,801	\$3.3396	\$ 12,693	4,379	\$0.7791	\$ 3,411	4,379	\$1.7713	\$ 7,756	\$ 11,167
June	4,834	\$3.3396	\$ 16,143	4,834	\$0.7791	\$ 3,766	4,834	\$1.7713	\$ 8,562	\$ 12,329
July	5,166	\$3.3396	\$ 17,254	5,166	\$0.7791	\$ 4,025	5,166	\$1.7713	\$ 9,151	\$ 13,177
August	5,318	\$3.3396	\$ 17,760	5,318	\$0.7791	\$ 4,143	5,318	\$1.7713	\$ 9,420	\$ 13,563
September	5,045	\$3.3396	\$ 16,847	5,045	\$0.7791	\$ 3,930	5,045	\$1.7713	\$ 8,935	\$ 12,866
October	3,057	\$3.3396	\$ 10,209	3,342	\$0.7791	\$ 2,604	3,342	\$1.7713	\$ 5,919	\$ 8,523
November	3,530	\$3.3396	\$ 11,789	3,787	\$0.7791	\$ 2,950	3,787	\$1.7713	\$ 6,708	\$ 9,658
December	4,122	\$3.3396	\$ 13,766	4,182	\$0.7791	\$ 3,258	4,182	\$1.7713	\$ 7,408	\$ 10,666
<b>Total</b>	<b>49,018</b>	<b>\$ 3.3453</b>	<b>\$ 163,978</b>	<b>51,129</b>	<b>\$ 0.7798</b>	<b>\$ 39,870</b>	<b>51,129</b>	<b>\$ 1.7737</b>	<b>\$ 90,686</b>	<b>\$ 130,556</b>

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

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

Total Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	259,208	\$ 3.6563	\$ 947,750	271,739	\$ 0.8688	\$ 236,086	251,105	\$ 2.0165	\$ 506,363	\$ 742,449
February	253,687	\$ 3.6553	\$ 927,308	264,710	\$ 0.8686	\$ 229,937	264,666	\$ 2.0163	\$ 533,639	\$ 763,576
March	249,522	\$ 3.6553	\$ 912,079	250,399	\$ 0.8687	\$ 217,515	250,355	\$ 2.0164	\$ 504,808	\$ 722,323
April	245,178	\$ 3.6561	\$ 896,407	264,194	\$ 0.8653	\$ 228,607	247,988	\$ 2.0044	\$ 497,069	\$ 725,675
May	245,062	\$ 3.6550	\$ 895,708	259,388	\$ 0.8685	\$ 225,269	239,887	\$ 2.0155	\$ 483,482	\$ 708,751
June	271,986	\$ 3.6543	\$ 993,920	279,106	\$ 0.8684	\$ 242,383	256,423	\$ 2.0153	\$ 516,772	\$ 759,155
July	270,409	\$ 3.6539	\$ 988,043	281,744	\$ 0.8683	\$ 244,648	257,655	\$ 2.0150	\$ 519,179	\$ 763,827
August	277,032	\$ 3.6538	\$ 1,012,233	290,938	\$ 0.8683	\$ 252,633	265,353	\$ 2.0150	\$ 534,691	\$ 787,323
September	289,535	\$ 3.6544	\$ 1,058,080	296,931	\$ 0.8685	\$ 257,871	270,872	\$ 2.0154	\$ 545,906	\$ 803,777
October	226,558	\$ 3.6557	\$ 828,223	244,186	\$ 0.8688	\$ 212,138	222,966	\$ 2.0163	\$ 449,560	\$ 661,698
November	242,138	\$ 3.6553	\$ 885,095	252,500	\$ 0.8686	\$ 219,331	231,830	\$ 2.0159	\$ 467,354	\$ 686,685
December	257,405	\$ 3.6549	\$ 940,781	263,871	\$ 0.8686	\$ 229,188	243,565	\$ 2.0157	\$ 490,961	\$ 720,149
<b>Total</b>	<b>3,087,720</b>	<b>\$ 3.66</b>	<b>\$ 11,285,628</b>	<b>3,219,705</b>	<b>\$ 0.87</b>	<b>\$ 2,795,605</b>	<b>3,002,664</b>	<b>\$ 2.01</b>	<b>\$ 6,049,784</b>	<b>\$ 8,845,388</b>

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 8,845,388

# Incentive Regulation Model for 2018 Filers

The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	255,370	\$ 3.6600	\$ 934,654	267,752	\$ 0.8700	\$ 232,944	247,118	\$ 2.0200	\$ 499,178	\$ 732,123
February	249,983	\$ 3.6600	\$ 914,938	260,745	\$ 0.8700	\$ 226,848	260,701	\$ 2.0200	\$ 526,616	\$ 753,464
March	245,868	\$ 3.6600	\$ 899,877	246,745	\$ 0.8700	\$ 214,668	246,701	\$ 2.0200	\$ 498,336	\$ 713,004
April	242,229	\$ 3.6600	\$ 886,558	260,723	\$ 0.8700	\$ 226,829	244,517	\$ 2.0200	\$ 493,924	\$ 720,753
May	241,261	\$ 3.6600	\$ 883,015	255,009	\$ 0.8700	\$ 221,858	235,508	\$ 2.0200	\$ 475,726	\$ 697,584
June	267,152	\$ 3.6600	\$ 977,776	274,272	\$ 0.8700	\$ 238,617	251,589	\$ 2.0200	\$ 508,210	\$ 746,826
July	265,243	\$ 3.6600	\$ 970,789	276,578	\$ 0.8700	\$ 240,623	252,489	\$ 2.0200	\$ 510,028	\$ 750,651
August	271,714	\$ 3.6600	\$ 994,473	285,620	\$ 0.8700	\$ 248,489	260,035	\$ 2.0200	\$ 525,271	\$ 773,760
September	284,490	\$ 3.6600	\$ 1,041,233	291,886	\$ 0.8700	\$ 253,941	265,827	\$ 2.0200	\$ 536,971	\$ 790,911
October	223,501	\$ 3.6600	\$ 818,014	240,844	\$ 0.8700	\$ 209,534	219,624	\$ 2.0200	\$ 443,640	\$ 653,175
November	238,608	\$ 3.6600	\$ 873,305	248,713	\$ 0.8700	\$ 216,380	228,043	\$ 2.0200	\$ 460,647	\$ 677,027
December	253,283	\$ 3.6600	\$ 927,016	259,689	\$ 0.8700	\$ 225,929	239,383	\$ 2.0200	\$ 483,554	\$ 709,483
<b>Total</b>	<b>3,038,702</b>	<b>\$ 3.66</b>	<b>\$ 11,121,649</b>	<b>3,168,576</b>	<b>\$ 0.87</b>	<b>\$ 2,756,661</b>	<b>2,951,535</b>	<b>\$ 2.02</b>	<b>\$ 5,962,101</b>	<b>\$ 8,718,762</b>
Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,838	\$ 3.1942	\$ 12,260	3,987	\$ 0.7710	\$ 3,074	3,987	\$ 1.7493	\$ 6,975	\$ 10,050
February	3,704	\$ 3.1942	\$ 11,832	3,965	\$ 0.7710	\$ 3,057	3,965	\$ 1.7493	\$ 6,936	\$ 9,993
March	3,654	\$ 3.1942	\$ 11,671	3,654	\$ 0.7710	\$ 2,817	3,654	\$ 1.7493	\$ 6,392	\$ 9,209
April	2,949	\$ 3.1942	\$ 9,420	3,471	\$ 0.7710	\$ 2,676	3,471	\$ 1.7493	\$ 6,071	\$ 8,747
May	3,801	\$ 3.1942	\$ 12,140	4,379	\$ 0.7710	\$ 3,376	4,379	\$ 1.7493	\$ 7,659	\$ 11,035
June	4,834	\$ 3.1942	\$ 15,441	4,834	\$ 0.7710	\$ 3,727	4,834	\$ 1.7493	\$ 8,456	\$ 12,183
July	5,166	\$ 3.1942	\$ 16,503	5,166	\$ 0.7710	\$ 3,983	5,166	\$ 1.7493	\$ 9,038	\$ 13,021
August	5,318	\$ 3.1942	\$ 16,987	5,318	\$ 0.7710	\$ 4,100	5,318	\$ 1.7493	\$ 9,303	\$ 13,403
September	5,045	\$ 3.1942	\$ 16,113	5,045	\$ 0.7710	\$ 3,889	5,045	\$ 1.7493	\$ 8,824	\$ 12,714
October	3,057	\$ 3.1942	\$ 9,765	3,342	\$ 0.7710	\$ 2,577	3,342	\$ 1.7493	\$ 5,846	\$ 8,422
November	3,530	\$ 3.1942	\$ 11,276	3,787	\$ 0.7710	\$ 2,920	3,787	\$ 1.7493	\$ 6,624	\$ 9,544
December	4,122	\$ 3.1942	\$ 13,166	4,182	\$ 0.7710	\$ 3,224	4,182	\$ 1.7493	\$ 7,316	\$ 10,540
<b>Total</b>	<b>49,018</b>	<b>\$ 3.19</b>	<b>\$ 156,573</b>	<b>51,129</b>	<b>\$ 0.77</b>	<b>\$ 39,420</b>	<b>51,129</b>	<b>\$ 1.75</b>	<b>\$ 89,440</b>	<b>\$ 128,860</b>
Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	259,208	\$ 3.6531	\$ 946,914	271,739	\$ 0.8685	\$ 236,019	251,105	\$ 2.0157	\$ 506,154	\$ 742,172
February	253,687	\$ 3.6532	\$ 926,770	264,710	\$ 0.8685	\$ 229,905	264,666	\$ 2.0159	\$ 533,552	\$ 763,457
March	249,522	\$ 3.6532	\$ 911,548	250,399	\$ 0.8686	\$ 217,485	250,355	\$ 2.0160	\$ 504,728	\$ 722,213
April	245,178	\$ 3.6544	\$ 895,978	264,194	\$ 0.8687	\$ 229,505	247,988	\$ 2.0162	\$ 499,995	\$ 729,500
May	245,062	\$ 3.6528	\$ 895,155	259,388	\$ 0.8683	\$ 225,234	239,887	\$ 2.0151	\$ 483,386	\$ 708,619
June	271,986	\$ 3.6517	\$ 993,217	279,106	\$ 0.8683	\$ 242,344	256,423	\$ 2.0149	\$ 516,666	\$ 759,009
July	270,409	\$ 3.6511	\$ 987,292	281,744	\$ 0.8682	\$ 244,606	257,655	\$ 2.0146	\$ 519,065	\$ 763,672
August	277,032	\$ 3.6511	\$ 1,011,460	290,938	\$ 0.8682	\$ 252,590	265,353	\$ 2.0146	\$ 534,574	\$ 787,163
September	289,535	\$ 3.6519	\$ 1,057,347	296,931	\$ 0.8683	\$ 257,830	270,872	\$ 2.0150	\$ 545,795	\$ 803,625
October	226,558	\$ 3.6537	\$ 827,779	244,186	\$ 0.8686	\$ 212,111	222,966	\$ 2.0159	\$ 449,486	\$ 661,597
November	242,138	\$ 3.6532	\$ 884,581	252,500	\$ 0.8685	\$ 219,300	231,830	\$ 2.0156	\$ 467,271	\$ 686,571
December	257,405	\$ 3.6525	\$ 940,182	263,871	\$ 0.8684	\$ 229,154	243,565	\$ 2.0154	\$ 490,869	\$ 720,023
<b>Total</b>	<b>3,087,720</b>	<b>\$ 3.65</b>	<b>\$ 11,278,222</b>	<b>3,219,705</b>	<b>\$ 0.87</b>	<b>\$ 2,796,082</b>	<b>3,002,664</b>	<b>\$ 2.02</b>	<b>\$ 6,051,541</b>	<b>\$ 8,847,622</b>
<b>Low Voltage Switchgear Credit (if applicable)</b>										\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>										<b>\$ 8,847,622</b>

# Incentive Regulation Model for 2018 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	255,370	\$ 3.6600	\$ 934,654	267,752	\$ 0.8700	\$ 232,944	247,118	\$ 2.0200	\$ 499,178	\$ 732,123
February	249,983	\$ 3.6600	\$ 914,938	260,745	\$ 0.8700	\$ 226,848	260,701	\$ 2.0200	\$ 526,616	\$ 753,464
March	245,868	\$ 3.6600	\$ 899,877	246,745	\$ 0.8700	\$ 214,668	246,701	\$ 2.0200	\$ 498,336	\$ 713,004
April	242,229	\$ 3.6600	\$ 886,558	260,723	\$ 0.8700	\$ 226,829	244,517	\$ 2.0200	\$ 493,924	\$ 720,753
May	241,261	\$ 3.6600	\$ 883,015	255,009	\$ 0.8700	\$ 221,858	235,508	\$ 2.0200	\$ 475,726	\$ 697,584
June	267,152	\$ 3.6600	\$ 977,776	274,272	\$ 0.8700	\$ 238,617	251,589	\$ 2.0200	\$ 508,210	\$ 746,826
July	265,243	\$ 3.6600	\$ 970,789	276,578	\$ 0.8700	\$ 240,623	252,489	\$ 2.0200	\$ 510,028	\$ 750,651
August	271,714	\$ 3.6600	\$ 994,473	285,620	\$ 0.8700	\$ 248,489	260,035	\$ 2.0200	\$ 525,271	\$ 773,760
September	284,490	\$ 3.6600	\$ 1,041,233	291,886	\$ 0.8700	\$ 253,941	265,827	\$ 2.0200	\$ 536,971	\$ 790,911
October	223,501	\$ 3.6600	\$ 818,014	240,844	\$ 0.8700	\$ 209,534	219,624	\$ 2.0200	\$ 443,640	\$ 653,175
November	238,608	\$ 3.6600	\$ 873,305	248,713	\$ 0.8700	\$ 216,380	228,043	\$ 2.0200	\$ 460,647	\$ 677,027
December	253,283	\$ 3.6600	\$ 927,016	259,689	\$ 0.8700	\$ 225,929	239,383	\$ 2.0200	\$ 483,554	\$ 709,483
<b>Total</b>	<b>3,038,702</b>	<b>\$ 3.66</b>	<b>\$ 11,121,649</b>	<b>3,168,576</b>	<b>\$ 0.87</b>	<b>\$ 2,756,661</b>	<b>2,951,535</b>	<b>\$ 2.02</b>	<b>\$ 5,962,101</b>	<b>\$ 8,718,762</b>

  

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,838	\$ 3.1942	\$ 12,260	3,987	\$ 0.7710	\$ 3,074	3,987	\$ 1.7493	\$ 6,975	\$ 10,050
February	3,704	\$ 3.1942	\$ 11,832	3,965	\$ 0.7710	\$ 3,057	3,965	\$ 1.7493	\$ 6,936	\$ 9,993
March	3,654	\$ 3.1942	\$ 11,671	3,654	\$ 0.7710	\$ 2,817	3,654	\$ 1.7493	\$ 6,392	\$ 9,209
April	2,949	\$ 3.1942	\$ 9,420	3,471	\$ 0.7710	\$ 2,676	3,471	\$ 1.7493	\$ 6,071	\$ 8,747
May	3,801	\$ 3.1942	\$ 12,140	4,379	\$ 0.7710	\$ 3,376	4,379	\$ 1.7493	\$ 7,659	\$ 11,035
June	4,834	\$ 3.1942	\$ 15,441	4,834	\$ 0.7710	\$ 3,727	4,834	\$ 1.7493	\$ 8,456	\$ 12,183
July	5,166	\$ 3.1942	\$ 16,503	5,166	\$ 0.7710	\$ 3,983	5,166	\$ 1.7493	\$ 9,038	\$ 13,021
August	5,318	\$ 3.1942	\$ 16,987	5,318	\$ 0.7710	\$ 4,100	5,318	\$ 1.7493	\$ 9,303	\$ 13,403
September	5,045	\$ 3.1942	\$ 16,113	5,045	\$ 0.7710	\$ 3,889	5,045	\$ 1.7493	\$ 8,824	\$ 12,714
October	3,057	\$ 3.1942	\$ 9,765	3,342	\$ 0.7710	\$ 2,577	3,342	\$ 1.7493	\$ 5,846	\$ 8,422
November	3,530	\$ 3.1942	\$ 11,276	3,787	\$ 0.7710	\$ 2,920	3,787	\$ 1.7493	\$ 6,624	\$ 9,544
December	4,122	\$ 3.1942	\$ 13,166	4,182	\$ 0.7710	\$ 3,224	4,182	\$ 1.7493	\$ 7,316	\$ 10,540
<b>Total</b>	<b>49,018</b>	<b>\$ 3.19</b>	<b>\$ 156,573</b>	<b>51,129</b>	<b>\$ 0.77</b>	<b>\$ 39,420</b>	<b>51,129</b>	<b>\$ 1.75</b>	<b>\$ 89,440</b>	<b>\$ 128,860</b>

  

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

  

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

  

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	259,208	\$ 3.65	\$ 946,914	271,739	\$ 0.87	\$ 236,019	251,105	\$ 2.02	\$ 506,154	\$ 742,172
February	253,687	\$ 3.65	\$ 926,770	264,710	\$ 0.87	\$ 229,905	264,666	\$ 2.02	\$ 533,552	\$ 763,457
March	249,522	\$ 3.65	\$ 911,548	250,399	\$ 0.87	\$ 217,485	250,355	\$ 2.02	\$ 504,728	\$ 722,213
April	245,178	\$ 3.65	\$ 895,978	264,194	\$ 0.87	\$ 229,505	247,988	\$ 2.02	\$ 499,995	\$ 729,500
May	245,062	\$ 3.65	\$ 895,155	259,388	\$ 0.87	\$ 225,234	239,887	\$ 2.02	\$ 483,386	\$ 708,619
June	271,986	\$ 3.65	\$ 993,217	279,106	\$ 0.87	\$ 242,344	256,423	\$ 2.01	\$ 516,666	\$ 759,009
July	270,409	\$ 3.65	\$ 987,292	281,744	\$ 0.87	\$ 244,606	257,655	\$ 2.01	\$ 519,065	\$ 763,672
August	277,032	\$ 3.65	\$ 1,011,460	290,938	\$ 0.87	\$ 252,590	265,353	\$ 2.01	\$ 534,574	\$ 787,163
September	289,535	\$ 3.65	\$ 1,057,347	296,931	\$ 0.87	\$ 257,830	270,872	\$ 2.01	\$ 545,795	\$ 803,625
October	226,558	\$ 3.65	\$ 827,779	244,186	\$ 0.87	\$ 212,111	222,966	\$ 2.02	\$ 449,486	\$ 661,597
November	242,138	\$ 3.65	\$ 884,581	252,500	\$ 0.87	\$ 219,300	231,830	\$ 2.02	\$ 467,271	\$ 686,571
December	257,405	\$ 3.65	\$ 940,182	263,871	\$ 0.87	\$ 229,154	243,565	\$ 2.02	\$ 490,869	\$ 720,023
<b>Total</b>	<b>3,087,720</b>	<b>\$ 3.65</b>	<b>\$ 11,278,222</b>	<b>3,219,705</b>	<b>\$ 0.87</b>	<b>\$ 2,796,082</b>	<b>3,002,664</b>	<b>\$ 2.02</b>	<b>\$ 6,051,541</b>	<b>\$ 8,847,622</b>

  

<b>Low Voltage Switchgear Credit (if applicable)</b>										\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>										<b>\$ 8,847,622</b>

# Incentive Regulation Model for 2018 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057	381,793,581	0	2,176,223	24.0%	2,712,354	0.0071
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0052	141,637,472	0	736,515	8.1%	917,961	0.0065
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1758		892,605	1,942,130	21.5%	2,420,591	2.7118
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.2568		166,021	374,675	4.1%	466,980	2.8128
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.2568		1,052,467	2,375,208	26.2%	2,960,360	2.8128
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.7254		505,278	1,377,085	15.2%	1,716,342	3.3968
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0052	1,965,285	0	10,219	0.1%	12,737	0.0065
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6659		51	85	0.0%	105	2.0762
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0044		28,337	56,798	0.6%	70,791	2.4982

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	381,793,581	0	1,756,250	24.7%	2,182,972	0.0057
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040	141,637,472	0	566,550	8.0%	704,206	0.0050
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7001		892,605	1,517,518	21.3%	1,886,234	2.1132
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.7639		166,021	292,844	4.1%	363,997	2.1925
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.7639		1,052,467	1,856,447	26.1%	2,307,513	2.1925
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1299		505,278	1,076,192	15.1%	1,337,678	2.6474
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040	1,965,285	0	7,861	0.1%	9,771	0.0050
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3017		51	66	0.0%	82	1.6180
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5663		28,337	44,384	0.6%	55,168	1.9469

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	381,793,581	0	2,712,354	24.0%	2,712,354	<b>0.0071</b>
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065	141,637,472	0	917,962	8.1%	917,961	<b>0.0065</b>
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7118		892,605	2,420,591	21.5%	2,420,591	<b>2.7118</b>
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8128		166,021	466,980	4.1%	466,980	<b>2.8128</b>
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8128		1,052,467	2,960,360	26.2%	2,960,360	<b>2.8128</b>
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.3968		505,278	1,716,342	15.2%	1,716,342	<b>3.3968</b>
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065	1,965,285	0	12,737	0.1%	12,737	<b>0.0065</b>
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0762		51	105	0.0%	105	<b>2.0762</b>
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4982		28,337	70,791	0.6%	70,791	<b>2.4982</b>

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057	381,793,581	0	2,182,972	24.7%	2,182,972	<b>0.0057</b>
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050	141,637,472	0	704,206	8.0%	704,206	<b>0.0050</b>
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1132		892,605	1,886,234	21.3%	1,886,234	<b>2.1132</b>
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1925		166,021	363,997	4.1%	363,997	<b>2.1925</b>
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1925		1,052,467	2,307,513	26.1%	2,307,513	<b>2.1925</b>
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.6474		505,278	1,337,678	15.1%	1,337,678	<b>2.6474</b>
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050	1,965,285	0	9,771	0.1%	9,771	<b>0.0050</b>
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6180		51	82	0.0%	82	<b>1.6180</b>
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9469		28,337	55,168	0.6%	55,168	<b>1.9469</b>

# Incentive Regulation Model for 2018 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2017 values and will be updated by OEB staff at a later date.

Price Escalator	1.90%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	50,242	Effective Year of Residential Rate Design Transition (yyyy)	2016
Choose Stretch Factor Group	III	Price Cap Index	1.60%	Billed kWh for Residential Class (approved in the last CoS)	386,643,528	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.30%			Rate Design Transition Years Left	2		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	22.36		0.0098		1.60%	25.91	0.0050
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	16.59		0.0139		1.60%	16.86	0.0141
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	179.86		2.7403		1.60%	182.74	2.7841
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	568.96		3.0421		1.60%	578.06	3.0908
LARGE USE SERVICE CLASSIFICATION	1093.75		2.7331		1.60%	1,111.25	2.7768
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	4.86		0.0221		1.60%	4.94	0.0225
STANDBY POWER SERVICE CLASSIFICATION	0				1.60%	0.00	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	7.51		8.3138		1.60%	7.63	8.4468
STREET LIGHTING SERVICE CLASSIFICATION	0.43		10.1929		1.60%	0.44	10.3560
microFIT SERVICE CLASSIFICATION	5.4					5.4	

Rate Design Transition	Current MFC	Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates <sup>1</sup>	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	22.3600	13,480,933	78.1%	11.0%	3.14	89.0%	25.50	15,374,052
Current Residential Variable Rate (inclusive of R/C adj.)	0.0098	3,789,107	21.9%			11.0%	0.0049	1,894,553
		17,270,040						17,268,605

<sup>1</sup> These are the residential rates to which the Price Cap Index will be applied to. Wheeling Service Rate will be adjusted for PCI on Sheet 19.

# Incentive Regulation Model for 2018 Filers

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

Regulatory Charges	Proposed	
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

#### Time-of-Use RPP Prices

As of	July 1, 2017	
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0950
On-Peak	\$/kWh	0.1320

#### Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	\$/kWh	0.0070
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If your utility's DRC differs from the value in Cell D29, please update this value.



# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. 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	\$	25.91
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.18)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0050
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0023)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057

### 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



# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

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

#### APPLICATION

The application of the 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:

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

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

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

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

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

### MONTHLY RATES AND CHARGES

#### Class A

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

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

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

(d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit \$ (30.00)

#### Class B

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

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

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

but does not include account-holders in Class F.

OESP Credit \$ (34.00)

#### Class C

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

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

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

but does not include account-holders in Class G.

OESP Credit \$ (38.00)

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### Class D

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

OESP Credit \$ (42.00)

### Class E

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

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

OESP Credit \$ (45.00)

### Class F

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

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

OESP Credit \$ (50.00)

### Class G

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

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

OESP Credit \$ (55.00)

### Class H

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

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

OESP Credit \$ (60.00)

### Class I

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

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

OESP Credit \$ (75.00)

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts taking electricity at 750 volts or less where monthly average peak 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	\$	16.86
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.50)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0141
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0022)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

#### 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

# **Guelph Hydro Electric Systems Inc.**

## **TARIFF OF RATES AND CHARGES**

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

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

**EB-2017-0044**

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

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. 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 Class B WMS - Sub-account CBR (2017) is not applicable to wholesale market participants (WMP) and customers that transitioned between Class A and Class B in 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

The rate rider for the disposition of Global Adjustment (2017) is only applicable to non-RPP Class B customers. It is not applicable to WMP and customers that transitioned between Class A and Class B in the period of last Global Adjustment disposition to 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

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.

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	182.74
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	2.7841
Low Voltage Service Rate	\$/kW	0.0121
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.0642
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5958)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.2077)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0183)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7118
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1132
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1925

### 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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 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 rider for the disposition of Class B WMS - Sub-account CBR (2017) is not applicable to wholesale market participants (WMP) and customers that transitioned between Class A and Class B in 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

The rate rider for the disposition of Global Adjustment (2017) is only applicable to non-RPP Class B customers. It is not applicable to WMP and customers that transitioned between Class A and Class B in the period of last Global Adjustment disposition to 2016. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2016 and the above noted exception for 2016 transition customers, for the entire period to the sunset date of the rate rider.

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	\$	578.06
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	3.0908
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.0811
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(1.0955)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0244)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8128
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.1925

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### 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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### LARGE USE SERVICE CLASSIFICATION

This classification refers to an account where monthly average peak demand 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.

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	\$	1,111.25
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	2.7768
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.6189
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.9653)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.3968
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.6474

### 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



# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer provides detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed load. 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)	\$	4.94
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0225
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0022)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

#### 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

# **Guelph Hydro Electric Systems Inc.**

## **TARIFF OF RATES AND CHARGES**

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

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

**EB-2017-0044**

### **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 - APPROVED ON AN INTERIM BASIS**

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	7.63
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kW	8.4468
Low Voltage Service Rate	\$/kW	0.0089
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(1.0821)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	\$/kWh	(0.0179)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0762
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6180

#### 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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is 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)	\$	0.44
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	10.3560
Low Voltage Service Rate	\$/kW	0.0107
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	(0.8432)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.7759)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018		
Applicable only for Class B Customers	\$/kWh	(0.0180)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4982
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9469

#### 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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### 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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# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0044

### ALLOWANCES

Transformer Allowance for Ownership by General Service 50 to 999 kW customers - per kW of billing demand/month

\$/kW

(0.72)

Primary Metering Allowance for Transformer Losses - applied to measured demand & energy

%

(1.00)

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0044

### 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
Returned Cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit service charge for paperless bill	\$	(10.00)

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	9.00
Disconnect/Reconnect at Meter - during regular hours	\$	20.00
Disconnect/Reconnect at Meter - after regular hours	\$	50.00
Disconnect/Reconnect at Pole - during regular hours	\$	50.00
Disconnect/Reconnect at Pole - after regular hours	\$	95.00

#### Other

Service call - customer owned equipment	\$	17.50
Service call - after regular hours	\$	95.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Overhead bond connection - per connection	\$	105.00
Underground bond connection - per connection	\$	100.00

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0044

### 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



# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0044

### 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	1.0260
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036





Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.36	1	\$ 22.36	\$ 25.91	1	\$ 25.91	\$ 3.55	15.88%
Distribution Volumetric Rate	\$ 0.0098	750	\$ 7.35	\$ 0.0050	750	\$ 3.75	\$ (3.60)	-48.98%
Fixed Rate Riders	\$ (0.18)	1	\$ (0.18)	\$ (0.18)	1	\$ (0.18)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.24	\$ 0.01	4.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 29.76</b>			<b>\$ 29.72</b>	<b>\$ (0.04)</b>	<b>-0.13%</b>
Line Losses on Cost of Power	\$ 0.0822	20	\$ 1.60	\$ 0.0822	20	\$ 1.60	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0030	750	\$ (2.25)	-\$ 0.0023	750	\$ (1.73)	\$ 0.53	-23.33%
CBR Class B Rate Riders	\$ 0.0003	750	\$ 0.23	-\$ 0.0001	750	\$ (0.08)	\$ (0.30)	-133.33%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 30.12</b>			<b>\$ 30.31</b>	<b>\$ 0.19</b>	<b>0.61%</b>
RTSR - Network	\$ 0.0057	770	\$ 4.39	\$ 0.0071	770	\$ 5.46	\$ 1.08	24.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	770	\$ 3.54	\$ 0.0057	770	\$ 4.39	\$ 0.85	23.91%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 38.05</b>			<b>\$ 40.16</b>	<b>\$ 2.11</b>	<b>5.54%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	770	\$ 2.77	\$ 0.0036	770	\$ 2.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	770	\$ 1.00	\$ 0.0003	770	\$ 0.23	\$ (0.77)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 103.69</b>			<b>\$ 105.03</b>	<b>\$ 1.34</b>	<b>1.29%</b>
HST		13%	\$ 13.48		13%	\$ 13.65	\$ 0.17	1.29%
8% Rebate		8%	\$ (8.30)		8%	\$ (8.40)	\$ (0.11)	
<b>Total Bill on TOU</b>			<b>\$ 108.87</b>			<b>\$ 110.28</b>	<b>\$ 1.41</b>	<b>1.29%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.59	1	\$ 16.59	\$ 16.86	1	\$ 16.86	\$ 0.27	1.63%
Distribution Volumetric Rate	\$ 0.0139	2000	\$ 27.80	\$ 0.0141	2000	\$ 28.20	\$ 0.40	1.44%
Fixed Rate Riders	\$ (0.50)	1	\$ (0.50)	\$ (0.50)	1	\$ (0.50)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0005	2000	\$ 1.00	\$ 0.0005	2000	\$ 1.09	\$ 0.09	9.11%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 44.89</b>			<b>\$ 45.65</b>	<b>\$ 0.76</b>	<b>1.70%</b>
Line Losses on Cost of Power	\$ 0.0822	52	\$ 4.27	\$ 0.0822	52	\$ 4.27	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0031	2,000	\$ (6.20)	-\$ 0.0022	2,000	\$ (4.40)	\$ 1.80	-29.03%
CBR Class B Rate Riders	\$ 0.0003	2,000	\$ 0.60	-\$ 0.0001	2,000	\$ (0.20)	\$ (0.80)	-133.33%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 44.35</b>			<b>\$ 46.11</b>	<b>\$ 1.76</b>	<b>3.97%</b>
RTSR - Network	\$ 0.0052	2,052	\$ 10.67	\$ 0.0065	2,052	\$ 13.34	\$ 2.67	25.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0040	2,052	\$ 8.21	\$ 0.0050	2,052	\$ 10.26	\$ 2.05	25.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 63.23</b>			<b>\$ 69.71</b>	<b>\$ 6.48</b>	<b>10.25%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,052	\$ 7.39	\$ 0.0036	2,052	\$ 7.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,052	\$ 2.67	\$ 0.0003	2,052	\$ 0.62	\$ (2.05)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 251.86</b>			<b>\$ 256.28</b>	<b>\$ 4.43</b>	<b>1.76%</b>
HST		13%	\$ 32.74		13%	\$ 33.32	\$ 0.58	1.76%
8% Rebate		8%	\$ (20.15)		8%	\$ (20.50)	\$ (0.35)	
<b>Total Bill on TOU</b>			<b>\$ 264.45</b>			<b>\$ 269.10</b>	<b>\$ 4.65</b>	<b>1.76%</b>

Customer Class:	GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	189,800	kWh
Demand	500	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 179.86	1	\$ 179.86	\$ 182.74	1	\$ 182.74	\$ 2.88	1.60%
Distribution Volumetric Rate	\$ 2.7403	500	\$ 1,370.15	\$ 2.7841	500	\$ 1,392.05	\$ 21.90	1.60%
Fixed Rate Riders	\$ (3.80)	1	\$ (3.80)	\$ (3.80)	1	\$ (3.80)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.1279	500	\$ 63.95	\$ 0.0642	500	\$ 32.09	\$ (31.86)	-49.83%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,610.16</b>			<b>\$ 1,603.08</b>	<b>\$ (7.08)</b>	<b>-0.44%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.1568	500	\$ (578.40)	-\$ 0.8035	500	\$ (401.75)	\$ 176.65	-30.54%
CBR Class B Rate Riders	\$ 0.0986	500	\$ 49.30	\$ 0.0183	500	\$ (9.15)	\$ (58.45)	-118.56%
GA Rate Riders	-\$ 0.0004	189,800	\$ (75.92)	\$ 0.0045	189,800	\$ 854.10	\$ 930.02	-1225.00%
Low Voltage Service Charge	\$ 0.0121	500	\$ 6.05	\$ 0.0121	500	\$ 6.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,011.19</b>			<b>\$ 2,052.33</b>	<b>\$ 1,041.14</b>	<b>102.96%</b>
RTSR - Network	\$ 2.1758	500	\$ 1,087.90	\$ 2.7118	500	\$ 1,355.90	\$ 268.00	24.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7001	500	\$ 850.05	\$ 2.1132	500	\$ 1,056.60	\$ 206.55	24.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2,949.14</b>			<b>\$ 4,464.83</b>	<b>\$ 1,515.69</b>	<b>51.39%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	194,735	\$ 701.05	\$ 0.0036	194,735	\$ 701.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	194,735	\$ 253.16	\$ 0.0003	194,735	\$ 58.42	\$ (194.73)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	189,800	\$ 1,328.60	\$ 0.0070	189,800	\$ 1,328.60	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	194,735	\$ 21,440.30	\$ 0.1101	194,735	\$ 21,440.30	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 26,672.49</b>			<b>\$ 27,993.44</b>	<b>\$ 1,320.95</b>	<b>4.95%</b>
HST		13%	\$ 3,467.42		13%	\$ 3,639.15	\$ 171.72	4.95%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 30,139.92</b>			<b>\$ 31,632.59</b>	<b>\$ 1,492.68</b>	<b>4.95%</b>

Customer Class:	<b>GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	489,100	kWh
Demand	1,000	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 568.96	1	\$ 568.96	\$ 578.06	1	\$ 578.06	\$ 9.10	1.60%
Distribution Volumetric Rate	\$ 3.0421	1000	\$ 3,042.10	\$ 3.0908	1000	\$ 3,090.80	\$ 48.70	1.60%
Fixed Rate Riders	\$ (46.33)	1	\$ (46.33)	\$ (46.33)	1	\$ (46.33)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.2036	1000	\$ 203.60	\$ 0.0811	1000	\$ 81.14	\$ (122.46)	-60.15%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3,768.33</b>			<b>\$ 3,703.67</b>	<b>\$ (64.66)</b>	<b>-1.72%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.7699	1,000	\$ (1,769.90)	-\$ 1.0955	1,000	\$ (1,095.50)	\$ 674.40	-38.10%
CBR Class B Rate Riders	\$ 0.1306	1,000	\$ 130.60	-\$ 0.0244	1,000	\$ (24.40)	\$ (155.00)	-118.68%
GA Rate Riders	-\$ 0.0004	489,100	\$ (195.64)	\$ 0.0045	489,100	\$ 2,200.95	\$ 2,396.59	-1225.00%
Low Voltage Service Charge	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,933.39</b>			<b>\$ 4,784.72</b>	<b>\$ 2,851.33</b>	<b>147.48%</b>
RTSR - Network	\$ 2.2568	1,000	\$ 2,256.80	\$ 2.8128	1,000	\$ 2,812.80	\$ 556.00	24.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7639	1,000	\$ 1,763.90	\$ 2.1925	1,000	\$ 2,192.50	\$ 428.60	24.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 5,954.09</b>			<b>\$ 9,790.02</b>	<b>\$ 3,835.93</b>	<b>64.43%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	501,817	\$ 1,806.54	\$ 0.0036	501,817	\$ 1,806.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	501,817	\$ 652.36	\$ 0.0003	501,817	\$ 150.54	\$ (501.82)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	489,100	\$ 3,423.70	\$ 0.0070	489,100	\$ 3,423.70	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	501,817	\$ 55,250.01	\$ 0.1101	501,817	\$ 55,250.01	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 67,086.95</b>			<b>\$ 70,421.07</b>	<b>\$ 3,334.12</b>	<b>4.97%</b>
HST		13%	\$ 8,721.30		13%	\$ 9,154.74	\$ 433.44	4.97%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 75,808.25</b>			<b>\$ 79,575.80</b>	<b>\$ 3,767.55</b>	<b>4.97%</b>

Customer Class:	<b>LARGE USE SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	4,215,750	kWh
Demand	7,500	kW
Current Loss Factor	1.0036	
Proposed/Approved Loss Factor	1.0036	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1,093.75	1	\$ 1,093.75	\$ 1,111.25	1	\$ 1,111.25	\$ 17.50	1.60%
Distribution Volumetric Rate	\$ 2.7331	7500	\$ 20,498.25	\$ 2.7768	7500	\$ 20,826.00	\$ 327.75	1.60%
Fixed Rate Riders	\$ (151.18)	1	\$ (151.18)	\$ (151.18)	1	\$ (151.18)	\$ -	0.00%
Volumetric Rate Riders	\$ 1.0107	7500	\$ 7,580.25	\$ 0.6189	7500	\$ 4,641.45	\$ (2,938.80)	-38.77%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 29,021.07</b>			<b>\$ 26,427.52</b>	<b>\$ (2,593.55)</b>	<b>-8.94%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.8638	7,500	\$ (13,978.50)	-\$ 0.9653	7,500	\$ (7,239.75)	\$ 6,738.75	-48.21%
CBR Class B Rate Riders	\$ -	7,500	\$ -	\$ -	7,500	\$ -	\$ -	
GA Rate Riders	\$ -	4,215,750	\$ -	\$ -	4,215,750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	7,500	\$ -	\$ -	7,500	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		7,500	\$ -	\$ -	7,500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 15,042.57</b>			<b>\$ 19,187.77</b>	<b>\$ 4,145.20</b>	<b>27.56%</b>
RTSR - Network	\$ 2.7254	7,500	\$ 20,440.50	\$ 3.3968	7,500	\$ 25,476.00	\$ 5,035.50	24.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1299	7,500	\$ 15,974.25	\$ 2.6474	7,500	\$ 19,855.50	\$ 3,881.25	24.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 51,457.32</b>			<b>\$ 64,519.27</b>	<b>\$ 13,061.95</b>	<b>25.38%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	4,230,927	\$ 15,231.34	\$ 0.0036	4,230,927	\$ 15,231.34	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	4,230,927	\$ 5,500.20	\$ 0.0003	4,230,927	\$ 1,269.28	\$ (4,230.93)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	4,215,750	\$ 29,510.25	\$ 0.0070	4,215,750	\$ 29,510.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	4,230,927	\$ 465,825.03	\$ 0.1101	4,230,927	\$ 465,825.03	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 567,524.39</b>			<b>\$ 576,355.41</b>	<b>\$ 8,831.02</b>	<b>1.56%</b>
HST		13%	\$ 73,778.17		13%	\$ 74,926.20	\$ 1,148.03	1.56%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 641,302.56</b>			<b>\$ 651,281.62</b>	<b>\$ 9,979.06</b>	<b>1.56%</b>



Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.86	15	\$ 72.90	\$ 4.94	15	\$ 74.10	\$ 1.20	1.65%
Distribution Volumetric Rate	\$ 0.0221	750	\$ 16.58	\$ 0.0225	750	\$ 16.88	\$ 0.30	1.81%
Fixed Rate Riders	\$ (0.05)	15	\$ (0.75)	\$ (0.05)	15	\$ (0.75)	\$ -	0.00%
Volumetric Rate Riders	-\$ 0.0006	750	\$ (0.45)	\$ -	750	\$ -	\$ 0.45	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 88.28</b>			<b>\$ 90.23</b>	<b>\$ 1.95</b>	<b>2.21%</b>
Line Losses on Cost of Power	\$ 0.0822	20	\$ 1.60	\$ 0.0822	20	\$ 1.60	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0028	750	\$ (2.10)	-\$ 0.0022	750	\$ (1.65)	\$ 0.45	-21.43%
CBR Class B Rate Riders	\$ 0.0003	750	\$ 0.23	-\$ 0.0001	750	\$ (0.08)	\$ (0.30)	-133.33%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 88.00</b>			<b>\$ 90.10</b>	<b>\$ 2.10</b>	<b>2.39%</b>
RTSR - Network	\$ 0.0052	770	\$ 4.00	\$ 0.0065	770	\$ 5.00	\$ 1.00	25.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0040	770	\$ 3.08	\$ 0.0050	770	\$ 3.85	\$ 0.77	25.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 95.08</b>			<b>\$ 98.95</b>	<b>\$ 3.87</b>	<b>4.07%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	770	\$ 2.77	\$ 0.0036	770	\$ 2.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	770	\$ 1.00	\$ 0.0003	770	\$ 0.23	\$ (0.77)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	750	\$ 5.25	\$ 0.0070	750	\$ 5.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 165.97</b>			<b>\$ 169.07</b>	<b>\$ 3.10</b>	<b>1.87%</b>
HST		13%	\$ 21.58		13%	\$ 21.98	\$ 0.40	1.87%
<b>Total Bill on TOU</b>			<b>\$ 187.55</b>			<b>\$ 191.05</b>	<b>\$ 3.50</b>	<b>1.87%</b>

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	140	kWh
Demand	2	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 7.51	2	\$ 15.02	\$ 7.63	2	\$ 15.26	\$ 0.24	1.60%
Distribution Volumetric Rate	\$ 8.3138	2	\$ 16.63	\$ 8.4468	2	\$ 16.89	\$ 0.27	1.60%
Fixed Rate Riders	\$ (0.11)	2	\$ (0.22)	\$ (0.11)	2	\$ (0.22)	\$ -	0.00%
Volumetric Rate Riders	\$ -	2	\$ -	\$ -	2	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 31.43</b>			<b>\$ 31.93</b>	<b>\$ 0.51</b>	<b>1.61%</b>
Line Losses on Cost of Power	\$ 0.0822	4	\$ 0.30	\$ 0.0822	4	\$ 0.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.8754	2	\$ 1.75	-\$ 1.0821	2	\$ (2.16)	\$ (3.92)	-223.61%
CBR Class B Rate Riders	\$ 0.0951	2	\$ 0.19	-\$ 0.0179	2	\$ (0.04)	\$ (0.23)	-118.82%
GA Rate Riders	\$ -	140	\$ -	\$ -	140	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0089	2	\$ 0.02	\$ 0.0089	2	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders (Sheet 18)		2	\$ -	\$ -	2	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 33.69</b>			<b>\$ 30.05</b>	<b>\$ (3.63)</b>	<b>-10.79%</b>
RTSR - Network	\$ 1.6659	2	\$ 3.33	\$ 2.0762	2	\$ 4.15	\$ 0.82	24.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3017	2	\$ 2.60	\$ 1.6180	2	\$ 3.24	\$ 0.63	24.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 39.62</b>			<b>\$ 37.44</b>	<b>\$ (2.18)</b>	<b>-5.51%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	144	\$ 0.52	\$ 0.0036	144	\$ 0.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	144	\$ 0.19	\$ 0.0003	144	\$ 0.04	\$ (0.14)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	140	\$ 0.98	\$ 0.0070	140	\$ 0.98	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	91	\$ 5.92	\$ 0.0650	91	\$ 5.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	24	\$ 2.26	\$ 0.0950	24	\$ 2.26	\$ -	0.00%
TOU - On Peak	\$ 0.1320	25	\$ 3.33	\$ 0.1320	25	\$ 3.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 53.06</b>			<b>\$ 50.73</b>	<b>\$ (2.33)</b>	<b>-4.38%</b>
HST		13%	\$ 6.90	13%		\$ 6.60	\$ (0.30)	-4.38%
<b>Total Bill on TOU</b>			<b>\$ 59.95</b>			<b>\$ 57.33</b>	<b>\$ (2.63)</b>	<b>-4.38%</b>

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	800,000	kWh
Demand	2,200	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.43	13400	\$ 5,762.00	\$ 0.44	13400	\$ 5,896.00	\$ 134.00	2.33%
Distribution Volumetric Rate	\$ 10.1929	2200	\$ 22,424.38	\$ 10.3560	2200	\$ 22,783.20	\$ 358.82	1.60%
Fixed Rate Riders	\$ (0.01)	13400	\$ (134.00)	\$ (0.01)	13400	\$ (134.00)	\$ -	0.00%
Volumetric Rate Riders	\$ -	2200	\$ -	\$ 0.8432	2200	\$ (1,855.01)	\$ (1,855.01)	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 28,052.38</b>			<b>\$ 26,690.19</b>	<b>\$ (1,362.19)</b>	<b>-4.86%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.1907	2,200	\$ (2,619.54)	-\$ 0.7759	2,200	\$ (1,706.98)	\$ 912.56	-34.84%
CBR Class B Rate Riders	\$ 0.0943	2,200	\$ 207.46	-\$ 0.0180	2,200	\$ (39.60)	\$ (247.06)	-119.09%
GA Rate Riders	-\$ 0.0004	800,000	\$ (320.00)	\$ 0.0045	800,000	\$ 3,600.00	\$ 3,920.00	-1225.00%
Low Voltage Service Charge	\$ 0.0107	2,200	\$ 23.54	\$ 0.0107	2,200	\$ 23.54	\$ -	0.00%
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		2,200	\$ -	\$ -	2,200	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 25,343.84</b>			<b>\$ 28,567.15</b>	<b>\$ 3,223.31</b>	<b>12.72%</b>
RTSR - Network	\$ 2.0044	2,200	\$ 4,409.68	\$ 2.4982	2,200	\$ 5,496.04	\$ 1,086.36	24.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5663	2,200	\$ 3,445.86	\$ 1.9469	2,200	\$ 4,283.18	\$ 837.32	24.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 33,199.38</b>			<b>\$ 38,346.37</b>	<b>\$ 5,146.99</b>	<b>15.50%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	820,800	\$ 2,954.88	\$ 0.0036	820,800	\$ 2,954.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	820,800	\$ 1,067.04	\$ 0.0003	820,800	\$ 246.24	\$ (820.80)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800,000	\$ 5,600.00	\$ 0.0070	800,000	\$ 5,600.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	820,800	\$ 90,370.08	\$ 0.1101	820,800	\$ 90,370.08	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 133,191.63</b>			<b>\$ 137,517.82</b>	<b>\$ 4,326.19</b>	<b>3.25%</b>
HST		13%	\$ 17,314.91		13%	\$ 17,877.32	\$ 562.41	3.25%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 150,506.54</b>			<b>\$ 155,395.14</b>	<b>\$ 4,888.60</b>	<b>3.25%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	215	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.36	1	\$ 22.36	\$ 25.91	1	\$ 25.91	\$ 3.55	15.88%
Distribution Volumetric Rate	\$ 0.0098	215	\$ 2.11	\$ 0.0050	215	\$ 1.08	\$ (1.03)	-48.98%
Fixed Rate Riders	\$ (0.18)	1	\$ (0.18)	\$ (0.18)	1	\$ (0.18)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	215	\$ 0.06	\$ 0.0003	215	\$ 0.07	\$ 0.00	4.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 24.35</b>			<b>\$ 26.87</b>	<b>\$ 2.52</b>	<b>10.35%</b>
Line Losses on Cost of Power	\$ 0.0822	6	\$ 0.46	\$ 0.0822	6	\$ 0.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0030	215	\$ (0.65)	-\$ 0.0023	215	\$ (0.49)	\$ 0.15	-23.33%
CBR Class B Rate Riders	\$ 0.0003	215	\$ 0.06	-\$ 0.0001	215	\$ (0.02)	\$ (0.09)	-133.33%
GA Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Low Voltage Service Charge	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		215	\$ -	\$ -	215	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 25.02</b>			<b>\$ 27.61</b>	<b>\$ 2.59</b>	<b>10.33%</b>
RTSR - Network	\$ 0.0057	221	\$ 1.26	\$ 0.0071	221	\$ 1.57	\$ 0.31	24.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	221	\$ 1.01	\$ 0.0057	221	\$ 1.26	\$ 0.24	23.91%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 27.29</b>			<b>\$ 30.43</b>	<b>\$ 3.14</b>	<b>11.49%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	221	\$ 0.79	\$ 0.0036	221	\$ 0.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	221	\$ 0.29	\$ 0.0003	221	\$ 0.07	\$ (0.22)	-76.92%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	140	\$ 9.08	\$ 0.0650	140	\$ 9.08	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	37	\$ 3.47	\$ 0.0950	37	\$ 3.47	\$ -	0.00%
TOU - On Peak	\$ 0.1320	39	\$ 5.11	\$ 0.1320	39	\$ 5.11	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 46.29</b>			<b>\$ 49.20</b>	<b>\$ 2.92</b>	<b>6.30%</b>
HST		13%	\$ 6.02		13%	\$ 6.40	\$ 0.38	6.30%
8% Rebate		8%	\$ (3.70)		8%	\$ (3.94)	\$ (0.23)	
<b>Total Bill on TOU</b>			<b>\$ 48.60</b>			<b>\$ 51.66</b>	<b>\$ 3.06</b>	<b>6.30%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.36	1	\$ 22.36	\$ 25.91	1	\$ 25.91	\$ 3.55	15.88%
Distribution Volumetric Rate	\$ 0.0098	750	\$ 7.35	\$ 0.0050	750	\$ 3.75	\$ (3.60)	-48.98%
Fixed Rate Riders	\$ (0.18)	1	\$ (0.18)	\$ (0.18)	1	\$ (0.18)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.24	\$ 0.01	4.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 29.76</b>			<b>\$ 29.72</b>	<b>\$ (0.04)</b>	<b>-0.13%</b>
Line Losses on Cost of Power	\$ 0.1101	20	\$ 2.15	\$ 0.1101	20	\$ 2.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0030	750	-\$ (2.25)	-\$ 0.0023	750	-\$ (1.73)	\$ 0.53	-23.33%
CBR Class B Rate Riders	\$ 0.0003	750	\$ 0.23	-\$ 0.0001	750	\$ (0.08)	\$ (0.30)	-133.33%
GA Rate Riders	-\$ 0.0004	750	-\$ (0.30)	\$ 0.0045	750	\$ 3.38	\$ 3.68	-1225.00%
Low Voltage Service Charge	\$ -	750	\$ -		750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 30.37</b>			<b>\$ 34.23</b>	<b>\$ 3.86</b>	<b>12.71%</b>
RTSR - Network	\$ 0.0057	770	\$ 4.39	\$ 0.0071	770	\$ 5.46	\$ 1.08	24.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	770	\$ 3.54	\$ 0.0057	770	\$ 4.39	\$ 0.85	23.91%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 38.29</b>			<b>\$ 44.08</b>	<b>\$ 5.78</b>	<b>15.10%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	770	\$ 2.77	\$ 0.0036	770	\$ 2.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	770	\$ 1.00	\$ 0.0003	770	\$ 0.23	\$ (0.77)	-76.92%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 124.64</b>			<b>\$ 129.65</b>	<b>\$ 5.01</b>	<b>4.02%</b>
HST	13%		\$ 16.20	13%		\$ 16.85	\$ 0.65	4.02%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 140.84</b>			<b>\$ 146.51</b>	<b>\$ 5.67</b>	<b>4.02%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0260	
Proposed/Approved Loss Factor	1.0260	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.59	1	\$ 16.59	\$ 16.86	1	\$ 16.86	\$ 0.27	1.63%
Distribution Volumetric Rate	\$ 0.0139	2000	\$ 27.80	\$ 0.0141	2000	\$ 28.20	\$ 0.40	1.44%
Fixed Rate Riders	\$ (0.50)	1	\$ (0.50)	\$ (0.50)	1	\$ (0.50)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0005	2000	\$ 1.00	\$ 0.0005	2000	\$ 1.09	\$ 0.09	9.11%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 44.89</b>			<b>\$ 45.65</b>	<b>\$ 0.76</b>	<b>1.70%</b>
Line Losses on Cost of Power	\$ 0.1101	52	\$ 5.73	\$ 0.1101	52	\$ 5.73	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0031	2,000	\$ (6.20)	-\$ 0.0022	2,000	\$ (4.40)	\$ 1.80	-29.03%
CBR Class B Rate Riders	\$ 0.0003	2,000	\$ 0.60	-\$ 0.0001	2,000	\$ (0.20)	\$ (0.80)	-133.33%
GA Rate Riders	-\$ 0.0004	2,000	\$ (0.80)	\$ 0.0045	2,000	\$ 9.00	\$ 9.80	-1225.00%
Low Voltage Service Charge	\$ -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 45.01</b>			<b>\$ 56.57</b>	<b>\$ 11.56</b>	<b>25.69%</b>
RTSR - Network	\$ 0.0052	2,052	\$ 10.67	\$ 0.0065	2,052	\$ 13.34	\$ 2.67	25.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0040	2,052	\$ 8.21	\$ 0.0050	2,052	\$ 10.26	\$ 2.05	25.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 63.88</b>			<b>\$ 80.16</b>	<b>\$ 16.28</b>	<b>25.49%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,052	\$ 7.39	\$ 0.0036	2,052	\$ 7.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,052	\$ 2.67	\$ 0.0003	2,052	\$ 0.62	\$ (2.05)	-76.92%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 308.14</b>			<b>\$ 322.37</b>	<b>\$ 14.23</b>	<b>4.62%</b>
HST	13%		\$ 40.06	13%		\$ 41.91	\$ 1.85	4.62%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 348.20</b>			<b>\$ 364.27</b>	<b>\$ 16.08</b>	<b>4.62%</b>

**Appendix 2**  
**Current Tariff of Rates and Charges**  
**EB-2016-0075**  
**Rate Order**

Note 1: Rural or Remote Electricity Rate Protection Charge (RRRP) changed to \$0.0021 effective January 1, 2017, and consecutively to \$0.0003 effective July 1, 2017

Note 2: Ontario Electricity Support Program Charge (OESP) ceased effective May 1, 2017

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. 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	\$	22.36
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.18)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0098
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	(0.0030)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046

#### MONTHLY RATES AND CHARGES – Regulatory Component

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



**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2017**  
This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2016-0075

**ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS**

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

**APPLICATION**

The application of the 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:

- "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; and  
(d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;  
but does not include account-holders in Class E.

OESP Credit \$ (30.00)

**Class B**

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;  
(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;  
(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;  
but does not include account-holders in Class F.

OESP Credit \$ (34.00)

**Class C**

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;  
(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;  
(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;  
but does not include account-holders in Class G.

OESP Credit \$ (38.00)

**Class D**

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

OESP Credit \$ (42.00)

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2017**  
This schedule supersedes and replaces all previously  
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EB-2016-0075

**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)

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts taking electricity at 750 volts or less where monthly average peak 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	\$	16.59
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.50)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0139
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	(0.0031)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

#### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0038
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

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

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

EB-2016-0075

### GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. 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	\$	179.86
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	2.7403
Low Voltage Service Rate	\$/kW	0.0121
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable only for Non-RPP and Non-Wholesale Market Participant Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	0.1279
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017 Applicable only for Non-Wholesale Market Participants	\$/kW	(1.0887)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(0.0881)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.0986
Retail Transmission Rate – Network Service Rate	\$/kW	2.1758
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.2568
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7001
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.7839

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

### GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 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 rider for the disposition of Class B WMS – Sub-account CBR (2017) is not applicable to wholesale market participants (WMP) and customers that transitioned between Class A and Class B in 2015. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2015 and the above noted exception for 2015 transition customers, for the entire period to the sunset date of the rate rider.

The rate rider for the disposition of Global Adjustment (2017) is only applicable to non-RPP Class B customers. It is not applicable to WMP and customers that transitioned between Class A and Class B in the period of last Global Adjustment disposition to 2015. These transition customers 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 in accordance with a customer's Class A or Class B classification as at December 31, 2015 and the above noted exception for 2015 transition customers, for the entire period to the sunset date of the rate rider.

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	\$	568.96
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	3.0421
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	0.2036
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(1.7699)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.1306
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.2568
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.7639

Issued December 8, 2016

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

#### LARGE USE SERVICE CLASSIFICATION

This classification refers to an account where monthly average peak demand 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.

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	\$	1,093.75
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	2.7331
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kW	1.0107
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(1.8638)
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.7254
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.1299

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer provides detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed load. 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)	\$	4.88
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0221
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until December 31, 2017	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

### MONTHLY RATES AND CHARGES – Regulatory Component

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



# **Guelph Hydro Electric Systems Inc.**

## **TARIFF OF RATES AND CHARGES**

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

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

EB-2016-0075

### **STANDBY POWER SERVICE CLASSIFICATION**

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

#### **APPLICATION**

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

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.

## Guelph Hydro Electric Systems Inc. TARIFF OF RATES AND CHARGES

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

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

EB-2016-0075

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	7.51
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kWh	8.3138
Low Voltage Service Rate	\$/kW	0.0089
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	0.8754
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017 - Applicable only for Class B Customers	\$/kW	0.0951
Retail Transmission Rate – Network Service Rate	\$/kW	1.6659
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3017

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

#### STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is 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)	\$	0.43
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	10.1929
Low Voltage Service Rate	\$/kW	0.0107
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	(1.1907)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until December 31, 2017		
- Applicable only for Class B Customers	\$/kW	0.0943
Retail Transmission Rate – Network Service Rate	\$/kW	2.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5663

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

#### 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 by General Service 50 to 999 kW customers - per kW of billing demand/month	\$/kW	(0.72)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

## Guelph Hydro Electric Systems Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0075

## 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
Returned cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit service charge for paperless bill	\$	(10.00)

### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	9.00
Disconnect/reconnect at meter – during regular hours	\$	20.00
Disconnect/reconnect at meter - after regular hours	\$	50.00
Disconnect/reconnect at pole – during regular hours	\$	50.00
Disconnect/reconnect at pole – after regular hours	\$	95.00

### Other

Service call – customer-owned equipment	\$	17.50
Service call – after regular hours	\$	95.00
Specific charge for access to the power poles – per pole/year (with the exception of wireless attachments)	\$	22.35
Overhead bond connection – per connection	\$	105.00
Underground bond connection – per connection	\$	100.00

## Guelph Hydro Electric Systems Inc. TARIFF OF RATES AND CHARGES

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

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

EB-2016-0075

### RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

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

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

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

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

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

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

### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0260
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0036

**Appendix 3**  
**2011 to 2016 IESO's CDM Results**

(Presented in PDF and Excel format)

Table 3-1: 2011 to 2014 Verified Energy (kWh) and Peak Demand (kW) Results

Table 1: Guelph Hydro Electric Systems Inc. Initiative and Program Level Net Savings by Year

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011*	2012*	2013*	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
<b>Consumer Program</b>															
Appliance Retirement	Appliances	794	426	208	199	43	23	14	13	312,750	167,643	88,261	86,630	92	2,016,578
Appliance Exchange	Appliances	24	21	34	67	3	5	11	14	3,528	5,639	19,950	24,752	29	93,853
HVAC Incentives	Equipment	1,216	1,093	1,379	1,720	450	253	287	351	861,567	449,783	503,633	850,307	1,341	6,453,191
Conservation Instant Coupon Booklet	Items	4,634	278	3,126	10,100	11	2	3	20	171,748	12,360	69,239	271,892	38	1,133,048
Bi-Annual Retailer Event	Items	8,353	9,530	8,487	43,342	15	13	11	72	263,995	240,387	154,331	1,104,068	111	3,190,472
Retailer Co-op	Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Demand Response	Devices	222	0	0	717	124	0	0	251	0	0	0	0	251	0
Residential Demand Response (IHD)	Devices	0	0	0	456	0	0	0	0	0	0	0	0	0	0
Residential New Construction	Homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Consumer Program Total</b>						<b>845</b>	<b>294</b>	<b>328</b>	<b>722</b>	<b>1,613,390</b>	<b>876,212</b>	<b>835,414</b>	<b>2,137,633</b>	<b>1,863</b>	<b>12,888,942</b>
<b>Business Program</b>															
Retrofit	Projects	26	107	116	103	110	1,055	939	1,107	549,202	3,028,199	6,406,519	7,229,048	3,173	37,181,423
Direct Install Lighting	Projects	225	160	76	67	313	156	105	108	778,995	353,306	361,892	384,907	624	3,699,283
Building Commissioning	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Construction	Buildings	0	0	1	2	0	0	0	2	0	0	0	20,616	2	20,616
Energy Audit	Audits	0	19	119	4	0	83	9	53	0	402,820	46,451	261,094	143	1,566,456
Small Commercial Demand Response	Devices	3	0	0	6	2	0	0	3	0	0	0	0	3	0
Small Commercial Demand Response (IHD)	Devices	0	0	0	2	0	0	0	0	0	0	0	0	0	0
Demand Response 3	Facilities	3	6	6	7	307	1,069	1,064	1,204	11,993	13,535	14,360	0	1,204	42,089
<b>Business Program Total</b>						<b>732</b>	<b>2,363</b>	<b>2,117</b>	<b>2,477</b>	<b>1,340,190</b>	<b>6,000,060</b>	<b>6,831,422</b>	<b>7,895,666</b>	<b>3,131</b>	<b>44,509,867</b>
<b>Industrial Program</b>															
Process & System Upgrades	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Monitoring & Targeting	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Manager	Projects	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Retrofit	Projects	13	0	0	0	396	0	0	0	3,704,027	0	0	0	396	14,816,107
Demand Response 3	Facilities	0	0	22	22	0	0	3,376	3,686	0	0	81,439	0	3,686	81,439
<b>Industrial Program Total</b>						<b>396</b>	<b>0</b>	<b>3,376</b>	<b>3,686</b>	<b>3,704,027</b>	<b>0</b>	<b>81,439</b>	<b>0</b>	<b>4,282</b>	<b>14,897,546</b>
<b>Home Assistance Program</b>															
Home Assistance Program	Homes	0	0	0	32	0	0	0	1	0	0	0	20,414	1	20,414
<b>Home Assistance Program Total</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,414</b>	<b>1</b>	<b>20,414</b>
<b>Aboriginal Program</b>															
Home Assistance Program	Homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Install Lighting	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Aboriginal Program Total</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Pre-2011 Programs completed in 2011</b>															
Electricity Retrofit Incentive Program	Projects	32	0	0	0	1,383	0	0	0	7,431,466	0	0	0	1,383	29,723,863
High Performance New Construction	Projects	4	0	0	0	62	1	0	0	317,091	983	0	0	63	1,271,313
Toronto Comprehensive	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC Custom Programs	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Pre-2011 Programs completed in 2011 Total</b>						<b>1,447</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>7,748,556</b>	<b>983</b>	<b>0</b>	<b>0</b>	<b>1,448</b>	<b>30,997,176</b>
<b>Other</b>															
Program Enabled Savings	Projects	0	6	1	0	0	2,304	16	0	0	1,188,362	96,000	0	2,320	3,757,086
Time-of-Use Savings	Homes	0	0	0	n/a	0	0	0	0	0	0	0	0	0	0
LDC Pilots	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other Total</b>						<b>0</b>	<b>2,304</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>1,188,362</b>	<b>96,000</b>	<b>0</b>	<b>3,008</b>	<b>3,757,086</b>
<b>Adjustments to 2011 Verified Results</b>															
<b>Adjustments to 2012 Verified Results</b>															
<b>Adjustments to 2013 Verified Results</b>															
<b>Adjustments to 2014 Verified Results</b>															
<b>Energy Efficiency Total</b>						<b>2,985</b>	<b>3,894</b>	<b>1,396</b>	<b>2,430</b>	<b>14,394,170</b>	<b>8,050,082</b>	<b>7,748,276</b>	<b>10,053,733</b>	<b>10,609</b>	<b>106,947,504</b>
<b>Demand Response Total (Scenario 1)</b>						<b>433</b>	<b>1,069</b>	<b>4,640</b>	<b>5,145</b>	<b>11,993</b>	<b>13,535</b>	<b>95,999</b>	<b>0</b>	<b>3,143</b>	<b>123,327</b>
<b>Adjustments to Previous Years' Verified Results Total</b>						<b>0</b>	<b>104</b>	<b>34</b>	<b>4,108</b>	<b>0</b>	<b>883,018</b>	<b>257,548</b>	<b>8,736,899</b>	<b>4,263</b>	<b>23,799,882</b>
<b>OPA-Contracted LDC Portfolio Total (inc. Adjustments)</b>						<b>3,419</b>	<b>3,067</b>	<b>6,091</b>	<b>11,683</b>	<b>14,406,163</b>	<b>8,948,635</b>	<b>8,101,823</b>	<b>18,790,542</b>	<b>20,017</b>	<b>130,870,914</b>
Activity and savings for Demand Response resources for each year represent the savings from all active facilities or devices contracted since January 1, 2011 (reported cumulatively).													Full OEB Target:		
*Includes adjustments after Final Reports were issued													16,710		
Results presented using scenario 1 which assumes that demand response resources have a persistence of 1 year													79,530,000		
% of Full OEB Target Achieved to Date (Scenario 1):													119.8%		
													164.0%		



**Table 3-2: Adjustments to 2011 to 2014 Verified Energy (kWh) and Peak Demand (kW) Results**

Table 2: Adjustments to Guelph Hydro Electric Systems Inc. Net Verified Results due to Variances															
Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011*	2012*	2013*	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
		2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
<b>Consumer Program</b>															
Appliance Retirement	Appliances	0	0	0		0	0	0		0	0	0		0	0
Appliance Exchange	Appliances	0	0	0		0	0	0		0	0	0		0	0
HVAC Incentives	Equipment	-244	34	69		-71	7	15		-134,078	14,803	27,299		-48	-437,308
Conservation Instant Coupon Booklet	Items	74	0	9		0	0	0		2,476	0	212		0	10,329
Bi-Annual Retailer Event	Items	735	0	0		1	0	0		19,614	0	0		1	78,456
Retailer Co-op	Items	0	0	0		0	0	0		0	0	0		0	0
Residential Demand Response	Devices	0	0	0		0	0	0		0	0	0		0	0
Residential Demand Response (IHD)	Devices	0	0	0		0	0	0		0	0	0		0	0
Residential New Construction	Homes	0	0	0		0	0	0		0	0	0		0	0
<b>Consumer Program Total</b>						<b>-70</b>	<b>7</b>	<b>15</b>		<b>-111,988</b>	<b>14,803</b>	<b>27,511</b>		<b>-47</b>	<b>-348,523</b>
<b>Business Program</b>															
Retrofit	Projects	5	15	15		135	38	282		1,002,941	283,829	1,402,288		454	7,663,497
Direct Install Lighting	Projects	27	0	0		40	0	0		92,924	0	0		38	364,297
Building Commissioning	Buildings	0	0	0		0	0	0		0	0	0		0	0
New Construction	Buildings	0	0	1		0	0	2		0	0	2,845		2	5,690
Energy Audit	Audits	0	3	118		0	19	1,041		0	91,756	5,721,015		1,059	11,717,297
Small Commercial Demand Response	Devices	0	0	0		0	0	0		0	0	0		0	0
Small Commercial Demand Response (IHD)	Devices	0	0	0		0	0	0		0	0	0		0	0
Demand Response 3	Facilities	0	0	0		0	0	0		0	0	0		0	0
<b>Business Program Total</b>						<b>176</b>	<b>56</b>	<b>1,325</b>		<b>1,095,865</b>	<b>375,585</b>	<b>7,126,148</b>		<b>1,553</b>	<b>19,750,782</b>
<b>Industrial Program</b>															
Process & System Upgrades	Projects	0	0	0		0	0	0		0	0	0		0	0
Monitoring & Targeting	Projects	0	0	0		0	0	0		0	0	0		0	0
Energy Manager	Projects	0	0	1		0	0	0		0	0	10,468		0	20,935
Retrofit	Projects	0	0	0		0	0	0		0	0	0		0	0
Demand Response 3	Facilities	0	0	0		0	0	0		0	0	0		0	0
<b>Industrial Program Total</b>						<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>10,468</b>		<b>0</b>	<b>20,935</b>
<b>Home Assistance Program</b>															
Home Assistance Program	Homes	0	0	0		0	0	0		0	0	0		0	0
<b>Home Assistance Program Total</b>						<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Aboriginal Program</b>															
Home Assistance Program	Homes	0	0	0		0	0	0		0	0	0		0	0
Direct Install Lighting	Projects	0	0	0		0	0	0		0	0	0		0	0
<b>Aboriginal Program Total</b>						<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Pre-2011 Programs completed in 2011</b>															
Electricity Retrofit Incentive Program	Projects	0	0	0		0	0	0		0	0	0		0	0
High Performance New Construction	Projects	0	0	0		-1	0	0		-100,859	0	0		-1	-403,438
Toronto Comprehensive	Projects	0	0	0		0	0	0		0	0	0		0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0		0	0	0		0	0	0		0	0
LDC Custom Programs	Projects	0	0	0		0	0	0		0	0	0		0	0
<b>Pre-2011 Programs completed in 2011 Total</b>						<b>-1</b>	<b>0</b>	<b>0</b>		<b>-100,859</b>	<b>0</b>	<b>0</b>		<b>-1</b>	<b>-403,438</b>
<b>Other</b>															
Program Enabled Savings	Projects	1	2	0		119	2,639	0		449,226	994,407	0		2,758	4,780,126
Time-of-Use Savings	Homes	0	0	0		0	0	0		0	0	0		0	0
LDC Pilots	Projects	0	0	0		0	0	0		0	0	0		0	0
<b>Other Total</b>						<b>119</b>	<b>2,639</b>	<b>0</b>		<b>449,226</b>	<b>994,407</b>	<b>0</b>		<b>2,758</b>	<b>4,780,126</b>
<b>Adjustments to 2011 Verified Results</b>						<b>224</b>				<b>1,332,244</b>				<b>221</b>	<b>5,321,576</b>
<b>Adjustments to 2012 Verified Results</b>							<b>2,703</b>				<b>1,384,795</b>			<b>2,702</b>	<b>4,153,844</b>
<b>Adjustments to 2013 Verified Results</b>								<b>1,340</b>				<b>7,164,126</b>		<b>1,339</b>	<b>14,324,462</b>
<b>Total Adjustments to Previous Years' Verified Results</b>						<b>224</b>	<b>2,703</b>	<b>1,340</b>		<b>1,332,244</b>	<b>1,384,795</b>	<b>7,164,126</b>		<b>4,263</b>	<b>23,799,882</b>
Activity and savings for Demand Response resources for each year represent the savings from all active facilities or devices contracted since January 1, 2011 (reported cumulatively).		Adjustments to previous years' results shown in this table will not align to adjustments shown in Table 1 as the information presented above is presented in the implementation year. Adjustments in Table 1 reflect persisted savings in the year in which that adjustment is verified.													





**Table 3-7: 2015 (including Adjustments) and 2016 Verified Energy (kWh) and Peak Demand (kW) Results**

Progress Report For: Guelph Hydro Electric Systems Inc.		Net Incremental First Year Energy Savings						Net Incremental First Year Peak Demand Savings											
		Verified (kWh)					Progress (%)			Verified (kW)					Progress (%)				
		2015	2015 Adjustment in 2016	Adjusted 2015	2016	Total	Adjusted 2015	2016	Total	2015	2015 Adjustment in 2016	Adjusted 2015	2016	Total	Adjusted 2015	2016	Total		
<b>2015-2020 Conservation First Framework Programs</b>																			
<b>Residential Province-Wide Programs</b>																			
1 Save on Energy Coupon Program	734,476	84,221	818,697	3,738,398	4,557,095	173%	1175%	575%	47	5	52	243	295	158%	1105%	536%			
2 Save on Energy Heating & Cooling Program	240,796	35,577	276,373	1,333,152	1,609,525	679%	774%	756%	124	18	142	392	534	115%	74%	82%			
3 Save on Energy New Construction Program	0	30,500	30,500	0	30,500	16%	0%	8%	0	6	6	0	6	14%	0%	7%			
4 Save on Energy Home Assistance Program	0	0	0	0	0		0%	0%	0	0	0	0	0		0%	0%			
<b>Sub-total: Residential Province-Wide Programs</b>	<b>975,272</b>	<b>150,298</b>	<b>1,125,570</b>	<b>5,071,550</b>	<b>6,197,120</b>	<b>160%</b>	<b>535%</b>	<b>375%</b>	<b>171</b>	<b>29</b>	<b>200</b>	<b>635</b>	<b>835</b>	<b>100%</b>	<b>70%</b>	<b>75%</b>			
<b>Business Province-Wide Programs</b>																			
5 Save on Energy Audit Funding Program	0	0	0	0	0	0%	0%	0%	0	0	0	0	0	0%	0%	0%			
6 Save on Energy Retrofit Program	0	674,627	674,627	3,301,403	3,976,030		65%	78%	0	133	133	558	691		64%	79%			
7 Save on Energy Small Business Lighting Program	0	0	0	0	0		0%	0%	0	0	0	0	0		0%	0%			
8 Save on Energy High Performance New Construction Program	0	122,249	122,249	98,558	220,807		43%	97%	0	14	14	20	34		27%	47%			
9 Save on Energy Existing Building Commissioning Program	0	0	0	0	0				0	0	0	0	0						
10 Save on Energy Process & Systems Upgrades Program	0	0	0	0	0		0%	0%	0	0	0	0	0		0%	0%			
11 Save on Energy Energy Manager Program	0	0	0	0	0				0	0	0	0	0						
12 Save on Energy Monitoring & Targeting Program	0	0	0	0	0		0%	0%	0	0	0	0	0		0%	0%			
13 Save on Energy Retrofit Program - P4P	0	0	0	0	0				0	0	0	0	0						
14 Save on Energy Process & Systems Upgrades Program - P4P	0	0	0	0	0				0	0	0	0	0						
<b>Sub-total: Business Province-Wide Programs</b>	<b>0</b>	<b>796,876</b>	<b>796,876</b>	<b>3,399,961</b>	<b>4,196,837</b>	<b>###</b>	<b>48%</b>	<b>58%</b>	<b>0</b>	<b>147</b>	<b>147</b>	<b>578</b>	<b>725</b>	<b>1131%</b>	<b>40%</b>	<b>50%</b>			
<b>Local &amp; Regional Programs</b>																			
<b>Sub-total: Local &amp; Regional Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>LDC Innovation Fund Pilot Programs</b>																			
<b>Sub-total: LDC Innovation Fund Pilot Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>Program Enabled Savings</b>																			
<b>Sub-total: Program Enabled Savings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
<b>Other</b>																			
<b>Sub-total: Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>0%</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>0%</b>	<b>0%</b>			
<b>Sub-total: 2015-2020 Conservation First Framework</b>	<b>975,272</b>	<b>947,174</b>	<b>1,922,446</b>	<b>8,471,511</b>	<b>10,393,957</b>	<b>247%</b>	<b>101%</b>	<b>113%</b>	<b>171</b>	<b>176</b>	<b>347</b>	<b>1,213</b>	<b>1,560</b>	<b>163%</b>	<b>51%</b>	<b>60%</b>			
<b>Conservation Fund</b>																			
<b>Sub-total: Conservation Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>708</b>	<b>708</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						
<b>2011-2014+2015 Extension Legacy Framework Programs</b>																			
<b>Residential Program</b>																			
57 Appliance Retirement Initiative	46,864	0	46,864	-	46,864				7	0	7	-	7						
58 Coupon Initiative	223,005	5,350	228,355	-	228,355	29%		29%	14	0	14	-	14	25%		25%			
59 Bi-Annual Retailer Event Initiative	327,422	0	327,422	-	327,422				24	0	24	-	24						
60 HVAC Incentives Initiative	515,733	12,605	528,338	-	528,338	338%		338%	273	6	279	-	279	50%		50%			
61 Residential New Construction and Major Renovation Initiative	0	0	0	-	0				0	0	0	-	0						
<b>Sub-total: Residential Program</b>	<b>1,113,024</b>	<b>17,955</b>	<b>1,130,979</b>	<b>-</b>	<b>1,130,979</b>	<b>119%</b>		<b>119%</b>	<b>318</b>	<b>6</b>	<b>324</b>	<b>-</b>	<b>324</b>	<b>52%</b>		<b>52%</b>			
<b>Commercial &amp; Institutional Program</b>																			
62 Energy Audit Initiative	142,541	9,592	152,133	-	152,133				30	2	32	-	32						
63 Efficiency Equipment Replacement Incentive Initiative	14,020,784	1,007,040	15,027,824	-	15,027,824	141%		141%	6,932	147	7,139	-	7,139	377%		377%			
64 Direct Install Lighting and Water Heating Initiative	102,095	0	102,095	-	102,095	76%		76%	23	0	23	-	23	121%		121%			
65 New Construction and Major Renovation Initiative	0	92,866	92,866	-	92,866				0	21	21	-	21						
66 Existing Building Commissioning Incentive Initiative	0	0	0	-	0				0	0	0	-	0						
<b>Sub-total: Commercial &amp; Institutional Program</b>	<b>14,265,420</b>	<b>1,109,498</b>	<b>15,374,918</b>	<b>-</b>	<b>15,374,918</b>	<b>143%</b>		<b>143%</b>	<b>7,045</b>	<b>170</b>	<b>7,215</b>	<b>-</b>	<b>7,215</b>	<b>377%</b>		<b>377%</b>			
<b>Industrial Program</b>																			
67 Process and Systems Upgrades Initiatives - Project Incentive	42,147,864	0	42,147,864	-	42,147,864	108%		108%	4,811	0	4,811	-	4,811						
68 Process and Systems Upgrades Initiatives - Energy Manager Incentive	17,239	0	17,239	-	17,239				5	0	5	-	5						
69 Process and Systems Upgrades Initiatives - Monitoring and Targeting	0	0	0	-	0				0	0	0	-	0						
<b>Sub-total: Industrial Program</b>	<b>42,165,103</b>	<b>0</b>	<b>42,165,103</b>	<b>-</b>	<b>42,165,103</b>	<b>108%</b>		<b>108%</b>	<b>4,816</b>	<b>0</b>	<b>4,816</b>	<b>-</b>	<b>4,816</b>						
<b>Low Income Program</b>																			
70 Low Income Initiative	526,869	0	526,869	-	526,869	62%		62%	43	0	43	-	43	4%		4%			
<b>Sub-total: Low Income Program</b>	<b>526,869</b>	<b>0</b>	<b>526,869</b>	<b>-</b>	<b>526,869</b>	<b>62%</b>		<b>62%</b>	<b>43</b>	<b>0</b>	<b>43</b>	<b>-</b>	<b>43</b>	<b>4%</b>		<b>4%</b>			
<b>Other</b>																			
71 Aboriginal Conservation Program	0	0	0	-	0				0	0	0	-	0						
72 Program Enabled Savings	0	0	0	-	0				0	0	0	-	0						
<b>Sub-total: Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>						
<b>Sub-total: 2011-2014+2015 Extension Legacy Framework</b>	<b>58,070,416</b>	<b>1,127,453</b>	<b>59,197,869</b>	<b>-</b>	<b>59,197,869</b>	<b>115%</b>		<b>115%</b>	<b>12,222</b>	<b>176</b>	<b>12,398</b>	<b>-</b>	<b>12,398</b>	<b>353%</b>		<b>353%</b>			
<b>Total</b>	<b>59,045,688</b>	<b>2,074,627</b>	<b>61,120,315</b>	<b>8,472,219</b>	<b>69,592,534</b>	<b>117%</b>		<b>115%</b>	<b>12,393</b>	<b>352</b>	<b>12,745</b>	<b>1,213</b>	<b>13,958</b>	<b>342%</b>	<b>51%</b>	<b>229%</b>			



**Appendix 4**  
**2016 Board - approved – Settlement Agreement**  
File number EB-2015-0073

**EB-2015-0073**

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

**AND IN THE MATTER OF** an Application by Guelph  
Hydro Electric Systems Inc. for an Order or Orders  
approving just and reasonable rates and other charges  
for electricity distribution to be effective January 1,  
2016.

**GUELPH HYDRO ELECTRIC SYSTEMS INC.**

**SETTLEMENT PROPOSAL**

**Original Filed: September 24, 2015**

**Amended: October 20, 2015**

**Amended to reflect the OEB's Decision and Procedural Order No.3:**

**November 11, 2015**

**Guelph Hydro Electric Systems Inc.**

**EB-2015-0073**

**Settlement Proposal**

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**LIVE EXCEL MODELS**

In addition to the Appendices listed above, the following live excel models have been filed together with and form an integral part of this Settlement Proposal:

- Guelph\_Settlement\_COP Forecast - Test Year\_20150924.xls
- Guelph\_Settlement\_Updated\_Detailed\_CA\_Model\_RUN1\_20151020.xls
- Guelph\_Settlement\_Updated\_EDDVAR\_Continuity\_Schedule\_CoS\_20151020.xls
- Guelph\_Settlement\_Updated\_Filing\_Requirements\_Chapter2\_Appendices\_20151020.xls
- Guelph\_Settlement\_LRAMVA Model\_20150924.xls
- Guelph\_Settlement\_Updated\_Rev\_Reqt\_Work\_Form\_20151020.xls
- Guelph\_Settlement\_RTSMODEL\_20150924.xls
- Guelph\_Settlement\_Updated\_Test\_year\_Income\_Tax\_PILs\_Workform\_20151020.xls
- Guelph\_Settlement\_Weather Normalization Regression Model\_20150924.xls

**Guelph Hydro Electric Systems Inc.**

**EB-2015-0073**

**Settlement Proposal**

**Filed with the Ontario Energy Board:**

**Original Filed:** September 24, 2015

**Amended:** October 20, 2015

**Amended:** November 11, 2015

Guelph Hydro Electric Systems Inc. (the “Applicant” or “Guelph Hydro” or “GHESI”) filed a cost of service application with the Ontario Energy Board (the “Board”) on April 24, 2015 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the “Act”), seeking approval for changes to the rates that Guelph Hydro charges for electricity distribution, to be effective January 1, 2016 (Board Docket Number EB-2015-0073) (the “Application”).

The Board issued a Notice of Application and Hearing dated May 21, 2015. In Procedural Order No. 1, dated June 12, 2015, the Board sought the provision of written interrogatories and outlined the timetable of the various elements in the proceeding.

Following the receipt of interrogatories, Guelph Hydro filed its interrogatory responses with the Board on July 31, 2015, filed responses to VECC’s technical conference questions on August 7, 2015, attended a technical conference on August 10, 2015, filed responses to various undertakings on August 21, 2015 and filed a supplemental interrogatory response on August 27, 2015.

On August 14, 2015, following interrogatories and the technical conference, OEB staff submitted a proposed issues list as agreed to by the parties. On August 20, 2015 the Board issued its decision on the proposed issues list, approving the list submitted by OEB staff as the final issues list (the “Issues List”), and confirmed that a settlement conference would occur in accordance with Procedural Order No. 1.

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

Further to the Board’s Procedural Order No. 1 and its Issues List Decision, a settlement conference was convened on August 31, 2015 and continued to September 1, 2015 in accordance with the Board’s *Rules of Practice and Procedure* (the “Rules”) and the Board’s *Practice Direction on Settlement Conferences* (the “Practice Direction”). Mr. Andrew Diamond acted as facilitator for the settlement conference which was held for two days.

Guelph Hydro and the following intervenors (the “Intervenors”), participated in the settlement conference:

Energy Probe Research Foundation (“EP”);

School Energy Coalition (“SEC”); and  
Vulnerable Energy Consumers Coalition (“VECC”).

Guelph Hydro and the Intervenors are collectively referred to below as the “Parties”.

Ontario Energy Board staff (“OEB staff”) also participated in the settlement conference. The role adopted by OEB staff is set out in page 5 of the Practice Direction. Although OEB staff is not a party to this Settlement Proposal, as noted in the Practice Direction, OEB staff who did participate in the settlement conference are bound by the same confidentiality and privilege rules that apply to the Parties to the proceeding.

On June 3, 2015, the Board issued a letter to all licensed electricity distributors and other interested parties regarding the allowance for working capital in electricity distribution rate applications. In this letter, the Board identified a new default working capital value of 7.5%. The letter states that distributors not wishing to use the default value are given the option to request approval for a distributor-specific working capital allowance supported by the appropriate evidence from a lead-lag study or equivalent analysis. Guelph Hydro did not perform a lead-lag study, and this settlement reflects the new default working capital allowance of 7.5%.

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

These settlement proceedings are subject to the rules relating to privilege contained in the Practice Direction. The Parties acknowledge that this settlement proceeding is confidential in accordance with the Board’s Practice Direction on Settlement Conferences. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the Board’s Practice Direction on Confidential Filings, and the rules of that latter document do not apply. Instead, in this settlement conference, and in this Agreement, the Parties have interpreted “confidential” to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the settlement conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the settlement conference. However, the Parties

agree that “attendees” is deemed to include, in this context, persons who were not physically in attendance at the settlement conference but were a) any persons or entities that the Parties engage to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the “evidence” in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal, and (b) the Appendices to this document. The supporting Parties for each settled and partially settled issue, as applicable, agree that the evidence in respect of that settled or partially settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the Board of this Settlement Proposal. The Parties agree that references to the evidence in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to interrogatories, technical conference questions and undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal and the Appendices to this document.

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

For ease of reference, this Settlement Proposal follows the format of the final approved Issues List.

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

<p><b>“Complete Settlement”</b> means an issue for which complete settlement was reached by all Parties, and if this Settlement Proposal is accepted by the Board, the Parties will not adduce any evidence or argument during the oral hearing in respect of these issues.</p>	<p># issues settled: <b>All</b></p>
<p><b>“Partial Settlement”</b> means an issue for which there is partial settlement, as GHESI and the Intervenors who take any position on the issue were able to agree on some, but not all, aspects of the particular issue. If this Settlement Proposal is accepted by the Board, the Parties who take any</p>	<p># issues partially</p>

<p>position on the issue will only adduce evidence and argument during the hearing on those portions of the issues not addressed in this Settlement Proposal.</p>	<p>settled:  <b>None</b></p>
<p><b>“No Settlement”</b> means an issue for which no settlement was reached. GHESI and the Intervenor who take a position on the issue will adduce evidence and/or argument at the hearing on the issue.</p>	<p># issues not settled:  <b>None</b></p>

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

According to the Practice Direction (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Settlement Proposal (see, for instance, the settlement on cost of capital within issue 2.1 below).

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

In the event that the Board directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took on a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the Board.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not Guelph Hydro is a party to such proceeding, provided that no Party shall take a position that would result in this Agreement not applying in accordance with the terms contained herein.

Where in this Agreement, the Parties or any of them “accept” the evidence of Guelph Hydro, or “agree” to a revised term or condition, including a revised budget or forecast, then unless the Agreement expressly states to the contrary, the words “for the purpose of settlement of the issues herein” shall be deemed to qualify that acceptance or agreement.

## SUMMARY

In reaching this settlement, the Parties have been guided by the Filing Requirements for 2016 rates and the approved Issues List.

This Settlement Proposal reflects a settlement of the all of the issues in this proceeding.

Guelph Hydro has made changes to the Revenue Requirement as reproduced below in Table 1:

**Table 1: Revenue Requirement**

Description		Application (A)	Interrogatories (B)	Variance ( C ) = (B) - (A)	Settlement (D)	Variance ( E ) = (D) - (B)
Cost of Capital	Regulated Return on Capital	\$10,926,494	\$10,161,687	-\$764,807	\$9,831,829	-\$329,858
	Regulated Rate of Return	6.71%	6.71%	0.00%	6.49%	-0.21%
Rate Base and Capital Expenditures	Rate Base	\$162,960,102	\$151,553,603	-\$11,406,499	\$151,391,730	-\$161,873
	Working Capital	\$223,870,940	\$236,303,668	\$12,432,728	\$236,828,275	\$524,607
	Working Capital Allowance (\$)	\$29,103,222	\$17,722,775	-\$11,380,447	\$17,762,121	\$39,346
Operating Expenses	Amortization / Depreciation	\$5,751,746	\$5,751,746	\$0	\$5,745,184	-\$6,562
	Taxes / PILs	\$901,253	\$768,558	-\$132,695	\$692,577	-\$75,980
	OM&A	\$16,404,861	\$16,404,861	\$0	\$15,230,861	-\$1,174,000
Revenue Requirement	Service Revenue Requirement	\$34,319,428	\$33,421,926	-\$897,502	\$31,835,525	-\$1,586,401
	Other Revenues	\$2,207,201	\$2,307,201	\$100,000	\$2,307,201	\$0
	Base Revenue Requirement	\$32,112,227	\$31,114,725	-\$997,502	\$29,528,324	-\$1,586,401
	Grossed Up Revenue Deficiency / Sufficiency	\$4,084,908	\$3,087,405	-\$997,502	\$1,367,535	-\$1,719,870

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

Please refer to Appendix A for the draft tariffs resulting if this settlement is accepted by the Board, pending a final order of the Board to be issued only after all updates to the cost of capital calculations as contemplated in the settlement on issue 2.1 have been made.

## 1 Planning

### 1.1 Capital

*Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:*

- *customer feedback and preferences;*
- *productivity;*
- *benchmarking of costs;*
- *reliability and service quality;*
- *impact on distribution rates;*
- *trade-offs with OM&A spending;*
- *government-mandated obligations; and*
- *the objectives of the Applicant and its customers*

**Complete Settlement:** For the purposes of the settlement of all of the issues in this proceeding, Guelph Hydro agrees to adjust its 2016 rate base and capital plan to reflect the following:

- Guelph Hydro agrees to adjust the 2016 fixed assets continuity schedule depreciation additions for account 1860 – Meters to reflect the recovery of Zigbee Chip (see also the settlement of issue 5.4 below);
- Recognizing the Board intends to address the method for accounting of OPEBs in rates as part of a generic policy process, Guelph Hydro agrees to adjust its test year capital expenditures to reflect the recovery of OPEBs on a cash, rather than an accrual, basis,<sup>1</sup> and the proper allocation of OPEBs between capital and OM&A amounts (since the entire amount of the OPEB costs were captured in OM&A in GHESI's 2016 Rate Filing, this results in an increase in capital additions of \$81,000 in the test year) subject to the approval of a new variance account as described further in the settlement of issue 4.2 below to record the difference in rates between these two methodologies pending the Board's final determination on the generic policy issue;
- While no change is required, Guelph Hydro identified a typo in its response to undertaking JT1.37 related to the balance proposed for disposition for the account 1555- Smart Meter Capital – Sub-account Zigbee Chip initiative - the correct balance is \$355,635 (Net Book Value) which is the amount to be included in the 2016 rate base;

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<sup>1</sup> All of the Parties recognize that the Board intends to hold a generic policy discussion on this matter, and that nothing in this settlement is intended to limit the positions any of the Parties may take in that more general policy discussion.

- Guelph Hydro agrees to adjust its rate base calculation in the fixed assets continuity schedule (account 1808- Buildings and Fixtures) to reflect the movement of the capital expense of \$500,000 and the corresponding depreciation of \$5,000 from 2015 to the 2016 test year to reflect the actual in-service date of the building addition in 2016.

With the above modifications, and for the for the purposes of settlement of the issues in this proceeding, the Parties accept the evidence of Guelph Hydro that the level of planned capital expenditures and the rationale for planning and pacing choices are appropriate and adequately explained, giving due consideration to:

- The customer feedback and preferences (as more fully detailed in Exhibit 1 at Tab 3, Schedule 2; at Tab 4, Schedules 1 through 4; at Appendix 1-B through Appendix 1-I and Exhibit 2, Appendix 2-A);
- The past and planned productivity initiatives of Guelph Hydro (as more fully detailed in Exhibit 1 at Tab 3, Schedule 3 and at Appendix 1-A);
- Guelph Hydro's benchmarking performance (as more fully detailed in Exhibit 1, Tab 3, Schedule 1, Schedule 4 and Schedule 6);
- Guelph Hydro's past reliability and service quality performance as well as Guelph Hydro's targets for performance in the test year (as more fully detailed in Exhibit 1, Tab 3, Schedule 6 and Tab 4, Schedule 3);
- The total impact on distribution rates (as more fully detailed in Appendix D of this Settlement Proposal);
- The agreed to changes to in OM&A spending (as described under issue 1.2 of this Settlement Proposal);
- Guelph Hydro's past and planned performance meeting government mandated obligations (as more fully detailed in Exhibit 1, Tab 3, Schedule 4); and
- Guelph Hydro's targets and objectives (as more fully detailed in Exhibit 1, Tab 1, Schedule 1 at pp 5-7 and Exhibit 2 at Appendix 2-A).

The Parties further agree that the Distribution System Plan filed in this proceeding, combined with the resources made available to Guelph Hydro in the Test Year under the terms of this Settlement Proposal, provide a foundation to Guelph Hydro in the Test Year to continue to: (a) pursue continuous improvement in productivity; (b) maintain system reliability and service quality objectives; and (c) maintain reliable and safe operation of its distribution system.

Appendix B of this Settlement Proposal provides updated Appendix 2-AB to reflect this settlement.



**Evidence:**

Application:

- Exhibit 1, Tab 2, Schedule 4 (Rate Base and Capital Plan);
- Exhibit 1, Tab 3, Schedule 3 (Operational Effectiveness);
- Exhibit 1, Tab 3, Schedule 4, Table 1-38: Government Obligations
- Exhibit 1, Tab 3, Schedule 6, pages 1-15 (Scorecard Performance Analysis);
- Appendix 1-D: 2014 Online Customer Survey and Results;
- Appendix 1-H: Large Use Breakfast – Presentations and Feedback;
- Appendix 1-I: Innovative Research Group Customer Engagement;
- Exhibit 2: Rate Base in its entirety including Appendix 2-A: Distribution System Plan, and Appendix 2-B: Capitalization and Overhead Policy

Interrogatory Responses:

- 1-Energy Probe-1, 1-Energy Probe-2, 1-Energy Probe-5, 2-Energy Probe-7 to 2-Energy Probe-15, 2-Energy Probe-18, 2-Energy Probe-19, 4-Energy Probe-46, 4-Energy Probe-49 to 4-Energy Probe-52, Appendix 4-Energy Probe-52-b
- 1-Staff-1, 1-Staff-3, 1-Staff-4, 2-Staff-6 to 2-Staff-8, 2-Staff-11 to 2-Staff-42, Appendix 1-Staff-1
- 1-VECC-3 to 1-VECC-5, 2-VECC-7 to 2-VECC-9, 2-VECC-11, 2-VECC-13 to 2-VECC-19, 4-VECC-35, 4-VECC-39
- 1-SEC-1, 1-SEC-5, 1-SEC-13, 2-SEC-20 to 2-SEC-57

Technical Conference Transcript of August 10, 2015:

- Pages 13-15, 22-29, 52-60, 64-65, 69-83, 89-90, 92-93, 95, 109-110, 118-124, 150-151

Undertaking Responses:

- JT1.2, JT1.4, JT1.5, JT1.10, JT1.11, JT1.13, JT1.14, JT1.15, JT1.16, JT1.17, JT1.18, JT1.19, JT1.20, JT1.21, JT1.27, Appendix JT1.17

Appendices to this Settlement Proposal:

- Appendix B – OEB Appendix 2-AB
- Appendix C – OEB Appendix 2-BA
- Appendix F – OEB Appendix 2-EB

**Supporting Parties: All**

## 1.2 OM&A

*Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:*

- *customer feedback and preferences;*
- *productivity;*
- *benchmarking of costs;*
- *reliability and service quality;*
- *impact on distribution rates;*
- *trade-offs with capital spending;*
- *government-mandated obligations; and*
- *the objectives of the Applicant and its customers.*

**Complete Settlement:** For the purposes of the settlement of all of the issues in this proceeding, Guelph Hydro agrees to reduce its proposed OM&A budget in the test year by \$650,000. This reduction is in addition to a reduction of \$524,000 in the test year OM&A budget (see calculation and explanation of re-allocation to capital below) to reflect the recovery of OPEBs on a cash, rather than an accrual, basis,<sup>2</sup> subject to the approval of a new variance account as described further in the settlement of issue 4.2 below to record the difference in rates between these two methodologies pending the Board's final determination on the generic policy issue.

In this Settlement Agreement, Guelph Hydro has agreed to the recovery of Other Post-Employment Benefits (OPEBs) on a cash basis vs. the accrual basis of accounting. The impact of this change is to reduce OM&A expenditures by \$443,000 since the entire amount of the OPEB costs were captured in OM&A in GHESI's 2016 Rate Filing. This amount is derived as follows:

OPEBs (accual basis)	\$	675,000
OPEBs (cash basis)		232,000
Excess	\$	<u>443,000</u>

The Parties also agree that Guelph Hydro should allocate the OPEBs proportionally between capital and OM&A in the test year, in keeping with Guelph Hydro's (and other LDC's) accounting practice to appropriately allocate the fully burdened costs between capital and OM&A.

As a result, of the \$232,000 OPEB costs, \$81,000 has been reclassified out of OM&A and reallocated to the 2016 Capital Additions in order to properly reflect the allocation of these costs between capital and OM&A.

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<sup>2</sup> See footnote 1 above.

Putting this all together: Guelph Hydro has reduced its OM&A budget for the test year by: (i) \$443,000 to reflect the change from accrual to cash accounting for OPEBs; plus (ii) \$81,000 to reflect the reallocation of that amount to 2016 capital additions. This accounts for the total reduction of \$524,000 described above.

The Parties accept Guelph Hydro's overall objectives, and have agreed that the revised OM&A budget will allow Guelph Hydro to achieve those objectives in the Test Year. For the purposes of settlement of the issues in this proceeding, the Parties accept the evidence of Guelph Hydro that the level of planned OM&A expenditures and the rationale for planning choices are appropriate and adequately explained, giving due consideration to:

- The customer feedback and preferences (as more fully detailed in Exhibit 1 at Tab 3, Schedule 2; at Tab 4, Schedules 1 through 4; at Appendix 1-B through Appendix 1-I and Exhibit 2, Appendix 2-A);
- The past and planned productivity initiatives of Guelph Hydro (as more fully detailed in Exhibit 1 at Tab 3, Schedule 3 and at Appendix 1-A);
- Guelph Hydro's benchmarking performance (as more fully detailed in Exhibit 1, Tab 3, Schedule 1, Schedule 4 and Schedule 6);
- Guelph Hydro's past reliability and service quality performance as well as Guelph Hydro's targets for performance in the test year (as more fully detailed in Exhibit 1, Tab 3, Schedule 6 and Tab 4, Schedule 3);
- The total impact on distribution rates (as more fully detailed in Appendix D of this Settlement Proposal);
- The agreed to changes to capital spending (as described under issue 1.1 of this Settlement Proposal);
- Guelph Hydro's past and planned performance meeting government mandated obligations (as more fully detailed in Exhibit 1, Tab 3, Schedule 4); and
- Guelph Hydro's targets and objectives (as more fully detailed in Exhibit 1, Tab 1, Schedule 1 at pp 5-7 and Exhibit 2 at Appendix 2-A).

For the purpose of presentation, Guelph Hydro has identified in the table below the revised OM&A budget for the test year, which it believes appropriately balances the prospect for productivity improvements with Guelph Hydro's cost drivers (Appendix 2-JB, Table 4-5 of Exhibit 4, Tab 2, Schedule 1, p.3).

- Changes to OM&A are reproduced below as Table 2:

**Table 2 – OM&A Adjustments**

OM&A Category	Rate Application (A)	OPEB Adjustment to OM&A disallowed portion of \$443K (B)	OPEB Adjustment to OM&A reallocation to capital of \$81K (C)	Settlement Changes (D)	Settlement Proposal (E) = (A)-(B)-(C)-(D)
Operations	\$ 5,439,342	\$ (146,885.00)	\$ (26,857.00)	\$ (171,970)	\$5,093,630
Maintenance	\$ 1,891,630	\$ (51,082.00)	\$ (9,340.00)	\$ (173,500)	\$1,657,708
Billing and Collecting	\$ 2,094,042	\$ -	\$ -	\$ 2,472	\$2,096,514
Community Relations	\$ 94,998	\$ -	\$ -	\$ -	\$94,998
Administrative and General	\$ 6,884,849	\$ (245,033.00)	\$ (44,803.00)	\$ (307,002)	\$6,288,011
<b>Total OM&amp;A</b>	<b>\$ 16,404,861</b>	<b>\$ (443,000.00)</b>	<b>\$ (81,000.00)</b>	<b>\$ (650,000.00)</b>	<b>\$15,230,861</b>

**Evidence:**

Application:

- Exhibit 1, Tab 2, Schedule 5: Operations, Maintenance & Administration Expense;
- Exhibit 1, Tab 3, Schedule 3, pages 4-25 (Operational Effectiveness);
- Exhibit 1, Tab 3, Schedule 4, Table 1-38: Government Obligations;
- Appendix 1-J: Control Room Shared Services Business Case and Agreement;
- Exhibit 4: Operating Expenses in its entirety including Appendix 4-B: Actuarial Report, Appendix 4-C: Service Agreements, Appendix 4-D: Income Tax/PILs Workform, and Appendix 4-E: 2013 Federal and Ontario Tax Returns

Interrogatory Responses:

- 1-Energy Probe-3 to 1-Energy Probe-6, 3-Energy Probe-24 to 3-Energy Probe-26, 4-Energy Probe-28 to 4-Energy Probe-39, 4-Energy Probe-41 to 4-Energy Probe-45, 4-Energy Probe-47, 4-Energy Probe-48
- 1-Staff-1 to 1-Staff-5, 2-Staff-6, 2-Staff-16, 2-Staff-41, 4-Staff-44 to 4-Staff-46, 4-Staff-48 to 4-Staff-51, Appendix 1-Staff-1, Appendix 4-Staff-44-a, Supplemental IRR
- 1-VECC-1 to 1-VECC-3, 4-VECC-34 to 4-VECC-47
- 1-SEC-1 to 1-SEC-3, 1-SEC-5, 1-SEC-8, 1-SEC-11, 1-SEC-13, 1-SEC-16, 2-SEC-39, 2-SEC-49, 2-SEC-57, 4-SEC-58 to 4-SEC-60, Appendix 1-SEC-3, Appendix 1-SEC-4

Technical Conference Topics:

- 3-VECC-67

Technical Conference Transcript of August 10, 2015:

- Exhibit KT1.1 referenced on pages 4-5

- Pages 13-15, 22-27, 64-65, 75, 134-136, 138-139, 142, 151-158, 168-170, 175-176

Undertaking Responses:

- JT1.2, JT1.9, JT1.10, JT1.11, JT1.22, JT1.23, JT1.24, JT1.28, JT1.29, JT1.30, JT1.31, JT1.32, JT1.33

Appendices to this Settlement Proposal:

- Appendix A – 2016 Tariff of Rates and Charges
- Appendix D – Bill Impacts

**Supporting Parties: All**

## 2 Revenue Requirement

### 2.1 ***Are all elements of the Base Revenue Requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?***

**Complete Settlement:**

The Parties accept the evidence of Guelph Hydro that all elements of the Base Revenue Requirement have been correctly determined in accordance with Board policies and practices. Specifically:

- a) *Rate Base:* Guelph Hydro has agreed to make the adjustments to rate base as described in the settlement of issue 1.1 above. For clarity, a summary of the rate base calculation and adjustments has been provided below as Table 3. Subject to the adjustments to rate base described above and as illustrated in Table 3-a below, the Parties accept the evidence of Guelph Hydro that the test year rate base is correct and based on Board policies and practices.

**Table 3-a: Rate Base Calculation**

Description	Application A	Interrogatories B	Variance C=B-A	Settlement D	Variance E=D-B
Average Gross Fixed Assets	\$169,552,260	\$169,516,735	-\$35,525	\$169,307,235	-\$209,500
Average Accumulated Depreciation	-\$35,695,380	-\$35,685,907	\$9,473	-\$35,677,626	\$8,281
Average Net Book Value	\$133,856,880	\$133,830,828	-\$26,052	\$133,629,609	-\$201,219
Working Capital	\$223,870,940	\$236,303,668	\$12,432,728	\$236,828,275	\$524,607
Working Capital Allowance (%)	13.00%	7.50%	-5.50%	7.50%	0.00%
Working Capital Allowance (\$)	\$29,103,222	\$17,722,775	-\$11,380,447	\$17,762,121	\$39,346
Rate Base	\$162,960,102	\$151,553,603	-\$11,406,499	\$151,391,730	-\$161,873

- b) *Working Capital*: The parties accept the evidence of Guelph Hydro that the working capital calculations including the adjustments detailed in JT1.11 and JT1.12 are reasonable and have been appropriately determined in accordance with OEB policies and practices.
- c) *Cost of Capital*: For the purposes of settlement of the issues in this proceeding, Guelph Hydro has agreed to adjust its cost of capital calculation to reflect:
- a. a weighted debt rate of 4.9148% for the 2016 year, which reflects the debt rate of 4.1583% on the \$30MM long-term debt issued in September, 2015 to fund distribution capital and Guelph Hydro's existing long term debt issue of \$65 million at a rate of 5.264% (references: this Settlement Agreement, Tables 3-b, 3-c, and Appendix J- LTD September 2015);
  - b. The calculation of the new long term debt and the weighted long term debt calculation is shown in Table 4 below:

**Table 3-b: Long Term Debt Interest and Interest Rate calculation**

Total Issuance Costs	\$335,281	A
Issuance Cost Annual Amortization over 30-year debt term	\$11,176	B=A/30
Principal amount of debt	\$30,000,000	C
Less Issuance costs	\$29,664,719	D=C-A
Assumed Interest Rate	4.1210%	E
Interest Expense	\$1,236,300	F=CXE
Amortization of Issuance Cost	\$11,176	G=B
Total Cost	\$1,247,476	H=F+G
Effective Debt Rate	<b>4.1583%</b>	I=H/C

**Table 3-c: Weighted Debt Cost Calculation**

Description	Debt Holder	Affiliated with LDC?	Date of Issuance	Principal	Term (Years)	Rate%	Year Applied to	Interest Cost
Senior Unsecured Debentures, Series A		N	December 6, 2010	\$65,000,000		5.26%	2016	\$3,421,600
Senior Unsecured Debentures, Series A		N	January 1, 2016	\$30,000,000		4.1583%	2016	\$1,247,476
				\$30,000,000		4.42%	\$10,000	\$1,336,500
<b>2015 Total Long Term Debt</b>				<b>65,000,000</b>		<b>Total Interest Cost for 2015</b>		<b>3,421,600</b>
						<b>Weighted Debt Cost Rate for 2015</b>		<b>5.26%</b>
<b>2016 Total Long Term Debt</b>				<b>95,000,000</b>		<b>Total Interest Cost for 2016</b>		<b>\$4,669,076</b>
						<b>Weighted Debt Cost Rate for 2016</b>		<b>4.9148%</b>

and

- c. the cost of capital parameters for rate applications effective January 1, 2016 announced on October 15, 2015.

The Parties accept the evidence of Guelph Hydro that the proposed capital structure, rate of return on equity and short and long-term debt costs have been correctly determined in accordance with Board policies and practices.

- d) *Other Revenue*: Subject to the e-billing credit adjustment described in issue 5.2 below, the Parties accept the evidence of Guelph Hydro that a forecast of other revenues of \$2,307,201 is appropriate and correctly determined in accordance with Board policies and practices.
- e) *Depreciation*: For the purposes of settlement of the issues in this proceeding, and subject to the adjustments to rate base as noted herein, the Parties accept the evidence of Guelph Hydro that its forecast depreciation/amortization expenses are appropriate and reflect the useful lives of the assets and have been correctly determined in accordance with Board accounting policies and practices.

- f) *Taxes*: For the purposes of settlement of the issues in this proceeding, and subject to the other adjustments arising in this Settlement Proposal, Guelph Hydro has agreed to adjust the apprentice tax credits from \$31,000 by \$34,000 to \$65,000 to reflect the correct tax credit adjustments and the additional tax credits for 2 additional apprentices in the test year. Subject to this adjustment, the Parties accept the evidence of Guelph Hydro that the proposed level of taxes is accurate. A working Microsoft Excel format of the PILs workform reflecting this Settlement Proposal is provided as part of the supporting material in file named “Guelph\_Settlement\_Updated\_Test\_year\_Income\_Tax\_PILs\_Workform”.

A revised Appendix 2-W (Bill Impacts) in working Microsoft Excel format reflecting this Settlement Proposal is provided as part of the supporting material in file named “Guelph\_Settlement\_Updated\_Filing\_Requirements\_Chapter\_2\_Appendices”.

**Evidence:**

Application:

- Exhibit 1, Tab 2, Schedule 1: Revenue Requirement;
- Exhibit 2, Rate Base in its entirety;
- Exhibit 3, Tab 3, Schedule 1: Other Revenue;
- Appendix 3-B: Chapter 2 Appendix 2-H Other Operating Revenue;
- Exhibit 6: Calculation of Revenue Deficiency in its entirety including Appendix 6-A: Revenue Requirement Work Form

Interrogatory Responses:

- 1-Energy Probe-4, 2-Energy Probe-16, 2-Energy Probe-17, 3-Energy Probe-27, 6-Energy Probe-56
- 2-Staff-9, 6-Staff-55
- 2-VECC-10
- 1-SEC-3, 1-SEC-9, 1-SEC-10, 1-SEC-12, 1-SEC-15, Appendix 1-SEC-3, Appendix 1-SEC-9

Technical Conference Transcript of August 10, 2015:

- Pages 68-69, 189-190

Undertaking Responses:

- JT1.12, JT1.34

Appendices to this Settlement Proposal:

- Appendix A – 2016 Tariff of Rates and Charges



- Appendix C – OEB Appendix 2-BA
- Appendix D – Bill Impacts

**Supporting Parties:** All

**2.2 *Has the Base Revenue Requirement been accurately determined based on these elements?***

**Complete Settlement:** For the purposes of settlement of the issues in this proceeding, and subject to the adjustments expressly noted in this Settlement Proposal, the Parties accept the evidence of Guelph Hydro that the proposed Base Revenue Requirement has been accurately determined.

A revised Revenue Requirement Workform in working Microsoft Excel format reflecting this Settlement Proposal is provided as part of the supporting material in file named “Guelph\_Settlement\_Updated\_Rev\_Reqt\_Work\_Form”.

**Evidence:**

Application:

- Exhibit 1, Tab 2, Schedule 1: Revenue Requirement;
- Exhibit 2: Rate Base in its entirety;
- Exhibit 3, Tab 3, Schedule 1: Other Revenue;
- Appendix 3-B: Chapter 2 Appendix 2-H Other Operating Revenue;
- Exhibit 4: Operating Expenses in its entirety;
- Exhibit 5, Tab 2, Schedule 1: Cost of Capital (Return on Equity and Cost of Debt);
- Appendix 5-A: Chapter 2 Appendix 2-OA Capital Structure and Cost of Capital;
- Appendix 5-B: Chapter 2 Appendix 2-OB Debt Instruments;
- Appendix 5-C: Debentures Pricing

Interrogatory Responses:

- 1-Energy Probe-4, 2-Energy Probe-16, 2-Energy Probe-17, 4-Energy Probe-42, 5-Energy Probe-54, 5-Energy Probe-55, Appendix 5-Energy Probe-54-I, Appendix 5-Energy Probe-56-b
- 2-Staff-9, 5-Staff-53, 5-Staff-54
- 2-VECC-10, 3-VECC-32, 5-VECC-50 to 5-VECC-52

- 1-SEC-3, 1-SEC-9, 1-SEC-10, 1-SEC-12, 1-SEC-15, Appendix 1-SEC-3, Appendix 1-SEC-9

Technical Conference Transcript of August 10, 2015:

- Pages 10-13, 43

Undertaking Responses:

- JT1.1, JT1.7

Appendices to this Settlement Proposal:

- Appendix A – 2016 Tariff of Rates and Charges
- Appendix C – OEB Appendix 2-BA
- Appendix D – Bill Impacts
- Appendix I – Revenue Requirement Work Form

**Supporting Parties:** All

### 3 Load Forecast, Cost Allocation and Rate Design

**3.1 *Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the energy and demand requirements of the applicant’s customers?***

**Complete Settlement:** The Parties accept the evidence of Guelph Hydro that the customer forecast, loss factors, CDM adjustments and, subject to the adjustment discussed below on load forecast, the resulting billing determinants are appropriate and are an appropriate reflection of the energy and demand requirements of the Applicant’s customers.

For the purposes of settlement of the issues in this proceeding, with respect to load forecast, Guelph Hydro has agreed to increase the load forecast in the test year by 14 GWh on the wholesale number to reflect the Ontario budget forecast and other relevant economic considerations. The adjusted 2016 load forecast is presented below as Table 4:

**Table 4 – 2016 Load Forecast**

<b>2016 Predicted purchases</b>	<b>2016 Predicted sales</b>
1,823	1,794

The 2016 Load Forecast CDM adjustments and the 2016 LRAMVA threshold are presented in Appendix E of this Settlement.

A revised load forecast model in working Microsoft Excel format reflecting this Settlement Proposal is included together with this Settlement Proposal under file named "Guelph\_Settlement\_Weather Normalization Regression Model".

**Evidence:**

Application:

- Exhibit 3, Tab 1, Schedule 1: Load and Revenue Forecasts;
- Exhibit 3, Tab 1, Schedule 3: CDM Adjustment for the Load Forecast for Distributors;
- Appendix 3-A: Explanation of Results Returned by the Regression tool and the Monthly Data Used for Regression Analysis;
- Exhibit 8, Tab 9, Schedule 1: Loss Adjustment Factors;
- Appendix 8-B: Chapter 2 Appendix 2-R – Loss Factors

Interrogatory Responses:

- 3-Energy Probe-22, 3-Energy Probe-23
- 3-Staff-43
- 3-VECC-20 to 3-VECC-31

Technical Conference Topics:

- 3-VECC-66

Technical Conference Transcript of August 10, 2015:

- Pages 128-133

Appendices to this Settlement Proposal:

- Appendix E – Settled Load Forecast

**Supporting Parties: All**

**3.2 *Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?***

**Complete Settlement:** Subject to adjustments described in issue 5.3 below, the Parties accept the evidence of Guelph Hydro that the cost allocation methodology, allocations and revenue-to-cost ratios are appropriate. These revenue-to-cost ratios are reproduced below in Table 5.

**Table 5: Revenue-to-cost Ratios**

Rate Class	2016 Cost Allocation Results	2016 Settlement Proposed Ratios
Residential	89.82%	93.32%
General Service < 50 kW	116.00%	116.00%
General Service 50 to 999 kW	108.54%	108.54%
General Service 1,000 to 4,999 kW	143.65%	120.00%
Large Use	86.06%	93.32%
Unmetered Scattered Load	153.23%	120.00%
Sentinel Lighting	109.33%	109.33%
Street Lighting	99.20%	99.20%

A revised working Microsoft Excel format of the cost allocation model from this Settlement Proposal is provided as part of the supporting material in file named "Guelph\_Settlement\_Updated\_Detailed\_CA\_Model\_RUN1".

**Evidence:**

Application:

- Exhibit 7: Cost Allocation in its entirety including Appendix 7-A: Cost Allocation – Appendix 2-P, and Appendix 7-B: 2016 Cost Allocation Information Filing

Interrogatory Responses:

- 7-Energy Probe-57, 7-Energy Probe-58, 8 Energy Probe-59
- 7-Staff-56, 7-Staff-57
- 7-VECC-53, 7-VECC-54

Technical Conference Topics:

- 7-VECC-69, 7-VECC-70

Technical Conference Transcript of August 10, 2015:

- Page 190

Undertaking Responses:

- JT1.35

**Supporting Parties:** All

**3.3 Are the applicant's proposals, including the proposed fixed/variable splits, for rate design appropriate?**

**Complete Settlement:** Subject to adjustments described in issue 5.3 below, the Parties accept the Applicant's proposals for rate design, including the proposed fixed/variable splits and the transformer allowance of \$64,558 (please see Guelph Hydro's proposal in its response to 8-Staff-58-b-iii) are appropriate. The rate design for residential class reflects the Board's *New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*.

The distribution charges resulting from settlement are produced below as Table 6:

**Table 6: Distribution Charges**

Rate Class	Proposed Monthly Service Charge	Unit of Measure	Proposed Distribution Volumetric Charge
Residential	\$18.93	kWh	\$0.0144
General Service < 50 kW	\$16.33	kWh	\$0.0137
General Service 50 to 999 kW	\$177.03	kW	\$2.6971
General Service 1,000 to 4,999 kW	\$560.00	kW	\$2.9942
Large Use	\$1,076.53	kW	\$2.6901
Unmetered Scattered Load	\$4.78	kWh	\$0.0218
Sentinel Lighting	\$7.39	kW	\$8.1829
Street Lighting	\$0.42	kW	\$10.0324
Transformer Allowance			(\$0.72)

A working Microsoft Excel format of the reconciliation of revenue reflecting the rate design from this Settlement Proposal is provided as part of the supporting material in file named “Guelph\_Settlement\_Updated\_Filing\_RequirementsChapter2\_Appendices”, Tab”2-V\_Rev\_Reconciliation”.

**Evidence:**

Application:

- Exhibit 8, Tab 1, Schedule 1: Fixed/Variable Proportion;
- Exhibit 8, Tab 2, Schedule 1: Rate Design Policy Consultation;
- Exhibit 8, Tab 10, Schedule 1: Tariff of Rates and Charges;
- Exhibit 8, Tab 11, Schedule 1: Revenue Reconciliation;
- Exhibit 8, Tab 12, Schedule 1: Bill Impact Information;
- Exhibit 8, Tab 13, Schedule 1: Rate Mitigation;
- Appendix 8-C: Chapter 2 Appendix 2-W – Bill Impacts;

Interrogatory Responses:

- 8-Energy Probe-59, 8-Energy Probe-60
- 8-Staff-58, 8-Staff-61
- 8-VECC-61

Technical Conference Topics:

- 8-VECC-73, 8-VECC-74

Technical Conference Transcript of August 10, 2015:

- Pages 198-199

Undertaking Responses:

- JT1.36, Appendix JT1.36

**Supporting Parties:** All

**3.4 *Are the proposed Retail Transmission Service Rates and Low Voltage service rates appropriate?***

**Complete Settlement:** For the purposes of the settlement of the issues in this proceeding, the Parties accept the evidence of Guelph Hydro that the proposed forecast of other regulated rates and charges including the proposed Retail Transmission Service Rates and Low Voltage service rates is appropriate.

The Retail Transmission Service Rates are produced below as Table 7:

**Table 7: Retail Transmission Service Rates**

Rate Class	Unit of Measure	Proposed RTSR - Network	Proposed RTSR - Connection
Residential	kWh	\$0.0074	\$0.0058
General Service < 50 kW	kWh	\$0.0068	\$0.0051
General Service 50 to 999 kW	kW	\$2.8441	\$2.1485
General Service 50 to 999 kW - Interval Metered	kW	\$2.9501	\$2.2291
General Service 1,000 to 4,999 kW - Interval Metered	kW	\$2.9501	\$2.2291
Large Use	kW	\$3.5626	\$2.6917
Unmetered Scattered Load	kWh	\$0.0068	\$0.0051
Sentinel Lighting	kW	\$2.1776	\$1.6451
Street Lighting	kW	\$2.6201	\$1.9794

The Low Voltage Service Rates are produced below as Table 8:

**Table 8: Low Voltage Service Rates**

Rate Class	Unit of Measure	Proposed LV Charges
Residential	kWh	\$0.0000
General Service < 50 kW	kWh	\$0.0000
General Service 50 to 999 kW	kW	\$0.0121
General Service 1,000 to 4,999 kW	kW	\$0.0000
Large Use	kW	\$0.0000
Unmetered Scattered Load	kWh	\$0.0000
Sentinel Lighting	kW	\$0.0089
Street Lighting	kW	\$0.0107

**Evidence:**

Application:

- Exhibit 8, Tab 3, Schedule 1: Retail Transmission Service Rates (“RTSRs”);

- Exhibit 8, Tab 8, Schedule 1: Low Voltage Service Rates;
- Appendix 8-A: 2016 RTSR Adjustment Work Form

Interrogatory Responses:

- 8-Staff-59, 8-Staff-60
- 8-VECC-56, 8-VECC-57, 8-VECC-60

**Supporting Parties:** All

## 4 Accounting

### 4.1 ***Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?***

**Complete Settlement:** For the purposes of the settlement of the issues in this proceeding, the Parties agree that Guelph Hydro should add a credit of \$806,396 (subject to change as a result of a new ROE which is yet to be determined by the OEB) to the opening balance of Account 1576 - Accounting Changes Under CGAAP. The balance in account 1576 reflects the difference in net PP&E at the end of 2015 resulting from a decrease in depreciation expense for 2014 and 2015 due to changes in estimates for PP&E useful lives (Guelph Hydro is required under IFRS to review and update useful lives annually).

The Parties agree that for all classes, except Residential, kWh or KW, as applicable, is an appropriate allocator for account 1576 and the allocation of balances to these classes based on the proposed 2016 load forecast. For the Residential class, the Parties agree that the 2016 number of customers is the appropriate allocator, in consideration of the requirement to consider a fixed rate rider as per the *Board Policy: A New Distribution Rate design for Residential Electricity Customers* (EB-2014-0210). The amount in Account 1576 will be disposed of over a one (1) year period.

Table 9 below reflects the calculation of 1576 account balance.

Table 10 below reflects the allocation of Account 1576 balance by Customer Class. If the Board does not approve the use of Account 1576 for this purpose, the Parties propose the creation and disposition of a new variance account to implement the settlement described as above.

Under IFRS, Guelph Hydro has an ongoing responsibility to review and update annually its PP&E useful lives, which could result in accounting changes and depreciation expenses. Guelph Hydro has also indicated that it may be reviewing its capitalization of overhead costs during the IRM term. This is because Guelph Hydro was the first LDC to convert to IFRS in 2010-2011, at which time many of



the accounting rules related to rate-regulated entities had not been fully developed. Therefore, the Parties agree to capture rate base impacts of capitalization and depreciation changes until the next rebasing application (references: 1-SEC-1 part (f); Exhibit 2/Tab2/Schedule 3/Section 2.5.2.3 Capitalization Policy, page 3; Transcript pages 28-31 and 67-68).

Table 11 below summarizes the proposed rate adder by class that results from the clearance of Account 1576 (or the new variance account, as applicable). The Parties agree on a one (1) year disposition period.

If the Board does not approve the use of Account 1576 for the purpose described in the settlement of issue 4.1, the Parties propose the creation and disposition of a new variance account to implement the settlement described in issue 4.1; this new account will apply to capitalization and/or depreciation rate changes during the next IRM term.

**Table 9 – Account 1576 – Accounting Changes for Depreciation**

Account 1576		
Accounting Changes for Depreciation Expense		
	2014	2015
	Actual	Forecast
<b>PP&amp;E Values using original Useful Lives (UL)</b>		
Opening Net PP&E, note 1	\$ 120,582,538	\$ 125,377,375
Net Additions, note 2	10,895,415	12,278,431
Net Depreciation, note 2	6,100,577	6,374,912
<b>Closing Net PP&amp;E</b>	<b>\$ 125,377,375</b>	<b>\$ 131,280,893</b>
<b>PP&amp;E Values using 2014 updated Useful Lives (UL)</b>		
Opening Net PP&E, note 1	\$ 120,582,538	\$ 125,740,621
Net Additions, note 2	10,895,415	12,278,431
Net Depreciation, note 2	5,737,331	5,981,825
<b>Closing Net PP&amp;E</b>	<b>\$ 125,740,621</b>	<b>\$ 132,037,227</b>
<b>Difference in Closing PP&amp;E, Original UL v. Updated UL</b>	<b>(\$ 363,246)</b>	<b>(\$ 756,333)</b>
<b>Effect on Deferral and Variance Account Rate Riders</b>		
Closing balance in Account 1576		(\$ 756,333)
Return on Rate Base Associated with Account 1576 balance at WACC, note 3		(\$ 49,119)
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>		<b>(\$ 805,452)</b>
<b>Notes:</b>		
1. Useful lives were reviewed and updated effective fiscal 2014, therefore Opening PP&E January 1, 2014 would be the same at this date		
2. Net additions are additions net of disposals. Net depreciation is additions to depreciation net of disposals		
3. WACC = 6.49%, Disposition Period = 1 year		

**Table 10 - Allocation of 1576 Balance by Customer Class**

Account	Amount	Allocator	Residential	General Service less than 50 kW	General Service 50 to 999 kW	General Service 1000 to 4999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
1576	-\$805,452	kWh	-\$173,562	-\$68,303	-\$180,115	-\$253,290	-\$125,087	-\$764	-\$10	-\$4,322	-\$805,452
Total Metered kWh (1)			386,643,528	152,157,763	401,243,062	564,253,257	278,656,832	1,700,939	21,457	9,628,070	1,794,304,908
Allocated %			21.55%	8.48%	22.36%	31.45%	15.53%	0.09%	0.00%	0.54%	100.00%

**Table 11 - Rate Rider Calculation for Account 1576**

1576 Rate Rider Recovery Period				1	year
Rate Class	Units	kW/kWh/No of Customers	Balance of Account 1576	Rate Rider for Account 1576	
Residential	# Customers	50,242	-\$173,562	-\$0.29	
General Service less than 50 kW	kWh	152,157,763	-\$68,303	-\$0.0004	
General Service 50 to 999 kW	kW	1,046,605	-\$180,115	-\$0.1721	
General Service 1000 to 4999 kW	kW	1,196,727	-\$253,290	-\$0.2117	
Large Use	kW	499,880	-\$125,087	-\$0.2502	
Unmetered Scattered Load	kWh	1,700,939	-\$764	-\$0.0004	
Sentinel Lighting	kW	60	-\$10	-\$0.1600	
Street Lighting	kW	26,693	-\$4,322	-\$0.1619	
<b>Total</b>			<b>-\$805,452</b>		

An updated EDDVAR Continuity Schedule in working Microsoft Excel format reflecting this Settlement Proposal is provided under file named “Guelph\_Settlement\_Updated\_EDDVAR\_Continuity\_Schedule\_CoS”. This file also includes the calculation of the various riders discussed at 4.2 issue below.

**Evidence:**

Application:

- Exhibit 1, Tab 5, Schedule 1: Non-Consolidated Audited Financial Statements;
- Exhibit 1, Tab 5, Schedule 2: Reconciliation Between Financial Statements and Regulatory Financial Results;
- Exhibit 1, Tab 5, Schedule 3: Annual Report and Management’s Discussion and Analysis;
- Exhibit 1, Tab 5, Schedule 7: Accounting Orders;
- Exhibit 1, Tab 5, Schedule 8: Accounting Standards;
- Appendix 1-K: Guelph Hydro 2013 Audited Financial Statements;
- Appendix 1-L: Guelph Hydro 2014 Audited Financial Statements;
- Appendix 1-M: Management Discussion and Analysis

Interrogatory Responses:

- 4-Energy Probe-49 to 4-Energy Probe-52, Appendix 4-Energy Probe-52-b

**Supporting Parties: All**

**4.2 Are the applicant's proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, and the continuation of existing accounts, appropriate?**

**Complete Settlement:** For the purposes of the settlement of the issues in this proceeding, the Parties agree as follows:

- i) ***OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account*** - Guelph Hydro is to establish a new deferral account for the purpose of recording the difference in revenue requirement each year, starting in the test year, between both the capitalized and OM&A components of OPEBs accounted for using a forecasted cash basis (as to be reflected in rates if this settlement is accepted by the Board) and both capitalized and OM&A components of OPEBs accounted for using a forecasted accrual basis. Carrying charges will not apply to this deferral account. If the Board determines that LDCs must only include in rates OPEBs accounted for using a forecasted cash basis, Guelph Hydro will seek to discontinue this account without seeking disposition of the amounts recorded in this account. If the Board determines that LDCs may recover OPEBs in rates using a forecasted accrual accounting methodology, the Parties agree that Guelph Hydro will be permitted to seek disposition of this account to recover the amounts so recorded in its next cost of service rate application. Guelph Hydro will propose a disposition period over which the account should be recovered depending on the quantum in the account and the potential rate impacts at the time. A draft accounting order for this account is attached as Appendix G to this Settlement Proposal.
  
- ii) ***Wireless Attachments Variance Account*** – Guelph Hydro is to establish a new variance account for the purpose of recording any net incremental revenues received from new wireless attachments to Guelph Hydro's distribution system at any time during the term of the current 4GIRM plan. The revenues recorded in this account will be net of all costs associated with administering and facilitating the installation of such wireless attachments. If the amounts in this account exceed Guelph Hydro's materiality threshold, Guelph Hydro will seek disposition of this account at the time of its next rebasing application. If the amounts in this account do not exceed Guelph Hydro's materiality threshold, Guelph Hydro will seek to discontinue this account without seeking disposition of the amounts recorded in this account. A draft accounting order for this account is found in Appendix H to this Settlement Proposal.

- iii) Guelph Hydro further agrees to dispose of the balances of the LRAMVA up to 2013 based on the 2013 final results that are currently available. Guelph Hydro notes that it is its intention to seek the future disposal of the any remaining balance for 2014 and forward upon receipt of verified actual results.

The resulting amount requested for disposition and the proposed LRAMVA rate riders are presented below as Table 12:

**Table 12**  
**Rate Rider Calculation for Accounts 1568**

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568
RESIDENTIAL	kWh	386,643,528	\$ 3,000	0.0000
GENERAL SERVICE LESS THAN 50 KW	kWh	152,157,763	\$ 24,349	0.0002
GENERAL SERVICE 50 TO 999 KW	kW	1,046,605	\$ 43,572	0.0416
GENERAL SERVICE 1,000 TO 4,999 KW	kW	1,196,727	\$ 28,363	0.0237
LARGE USE	kW	499,880	\$ 204,485	0.4091
UNMETERED SCATTERED LOAD	kWh	1,700,939	-\$ 1,149	0.0007
SENTINEL LIGHTING	kW	60	\$ -	-
STREET LIGHTING	kW	26,693	\$ -	-
<b>Total</b>			<b>\$ 302,621</b>	

For the purposes of the settlement of the issues in this proceeding, and subject to the above, the Parties agree that all of the Applicant’s other proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition and the continuation of existing accounts, are appropriate. The entire proposal for the treatment and disposition of all deferral and variance accounts are detailed in the file named “Guelph\_Settlement\_Updated\_EDDVAR\_Continuity\_Schedule\_CoS”.

**Evidence:**

Application:

- Exhibit 4, Tab 6, Schedule 1: Lost Revenue Adjustment Mechanism;
- Exhibit 4, Tab 6, Schedule 2: LRAM for Pre-2011 CDM Activities;
- Exhibit 4, Tab 6, Schedule 3: LRAM Variance Account (LRAMVA);
- Appendix 4-F: 2011 to 2013 Verified OPA Final and 2014 Preliminary CDM Results;
- Exhibit 9: Deferral and Variance Accounts in its entirety including Appendix 9-A: DVA Continuity Schedule

Interrogatory Responses:

- 4-Energy Probe-53, 9-Energy Probe-61

- 4-Staff-52
- 3-VECC-27, 4-VECC-48, 4-VECC-49, 4-VECC-62, 9-VECC-64, Appendix 9-VECC-64

Technical Conference Topics:

- 4-VECC-68

Technical Conference Transcript of August 10, 2015

- Pages 209-210

Appendices to this Settlement Proposal:

- Appendix G – OPEB Draft Accounting Order Appendix 2-AB
- Appendix H – Wireless Attachment Draft Accounting Order
- Appendix I – Revenue Requirement Work Form

**Supporting Parties:** All

## 5 Other

### 5.1 *Are the proposed new Specific Service Charges appropriate (i.e. Bond Connection – Underground, Bond Connection – Overhead)?*

**Complete Settlement:** For the purposes of the settlement of the issues in this proceeding, the Parties accept the evidence of Guelph Hydro that the new Specific Service Charges are appropriate because the new specific charges are based on Guelph Hydro's actual cost reflected in its work orders to complete the overhead and underground Bond Connections, and the new Specific Service Charges were calculated in accordance with the Board's 2006 Electricity Distribution Rate Handbook.

**Evidence:**

Application:

- Exhibit 1, Tab 7, Schedule 3, page 2;
- Exhibit 8, Tab 6, Schedule 1: Specific Service Charges

Interrogatory Responses:

- 8-Staff-63, Appendix 8-Staff-63
- 8-VECC-58

Technical Conference Topics:

- 8-VECC-76

**Supporting parties:** All

**5.2 *Is the proposed level and application of the e-billing credit appropriate?***

**Complete Settlement:** For the purposes of settlement of the issues in this proceeding, the Parties agree that Guelph Hydro's proposed one-time \$10 e-billing credit and associated \$60,000 OM&A cost is appropriate. The Parties further agree that this credit should also be offered to customers who signed-up prior to the test year, and that Guelph Hydro should be permitted to recover the \$40,000 associated with these credits as a one-time expense in 2016, amortized over the full 5 years of the IRM plan. These amounts are encompassed within, and are not in addition to, the settlement on issue 1.2 above.

**Evidence:**

Application:

- Exhibit 1, Tab 7, Schedule 3, page 2;
- Exhibit 8, Tab 6, Schedule 1, page 3

Interrogatory Responses:

- 8-Energy Probe-60
- 8-Staff-64
- 8-VECC-59

**Supporting Parties:** All

**5.3 *Are the proposed new standby rates for the General Service > 50kw rate classes appropriate?***

**Complete Settlement:** For the purposes of the settlement of the issues in this proceeding, the Parties accept the proposal of Guelph Hydro for the interim Standby Rates for its General Service > 50 kW customer classes. The revised description is as follows:

**“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.”

**“MONTHLY RATES AND CHARGES - Delivery Component:**

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied as follows:

1. Distribution volumetric charges and all other charges such as RTSRs are applied to the highest demand amount on the load meter in the billing period
2. The demand amount on both meters, load and generation, are added together and highest demand amount is determined in the billing period.
3. Standby charges are applied to difference between the demand amounts in 2 minus 1.

Subject to this adjustment, the Parties accept the evidence of Guelph Hydro that the proposed new interim standby rates for the General Service > 50kw rate classes are appropriate. The standby rates are appropriate because they recovered the cost for keeping Guelph Hydro's assets available for the required power when load displacement generation is not available.

**Evidence:**

Application:

- Exhibit 1, Tab 7, Schedule 3, page 2;
- Exhibit 8, Tab 1, Schedule 1, page 12 to 14

Interrogatory Responses:

- 8-Staff-62
- 8-VECC-55

Technical Conference Topics:

- 7-VECC-72, 8-VECC-75

Appendices to this Settlement Proposal:

- Appendix A – 2016 Tariff of Rates and Charges

**Supporting Parties: All**



**5.4 *Is the proposal for recovery of Zigbee Chip costs appropriate?***

**Complete Settlement:** For the purposes of the settlement of the issues in this proceeding and subject to the change described in issue 1.1 above, the Parties agree that proposal for recovery of Zigbee Chip costs is appropriate. Guelph Hydro filed a business plan sufficient to support the cost recovery, and Guelph Hydro has demonstrated that the Zigbee Chips are now used and useful.

**Evidence:**

Application:

- Exhibit 1, Tab 2, Schedule 8, page 3;
- Exhibit 9, Tab 7, Schedule 1, page 4 to 9

Interrogatory Responses:

- 9-Energy Probe-62, Appendix 9-Energy Probe-62-a
- 2-Staff-12, 9-Staff-65
- 9-VECC-63
- 2-SEC-19

Technical Conference Transcript of August 10, 2015:

- Pages 206-209

Undertaking Responses:

- JT1.37, Appendix JT1.37

Appendices to this Settlement Proposal:

- Appendix C – OEB Appendix 2-BA

**Supporting Parties: All**

## **Appendix A – 2016 Tariff of Rates and Charges**

See attached, as revised to reflect this Settlement Proposal.

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	18.93
Rate Rider for Recovery of Stranded Meter Assets – effective until March 31, 2016	\$	0.73
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.18)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$	(0.29)
Distribution Volumetric Rate	\$/kWh	0.0144
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0000
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kWh	0.0007
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM)		
- effective until March 31, 2016	\$/kWh	0.0003
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kWh	0.0000
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0058

## MONTHLY RATES AND CHARGES – Regulatory Component

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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification includes non-residential accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	16.33
Rate Rider for Recovery of Stranded Meter Assets – effective until March 31, 2016	\$	0.73
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.50)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0137
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kWh	0.0004
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kWh	(0.0004)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM)		
– effective until March 31, 2016	\$/kWh	0.0001
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0051

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	177.03
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	2.6971
Low Voltage Service Rate	\$/kW	0.0121
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP and Non-Wholesale Market Participant Customers	\$/kW	1.2841
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	(0.1229)
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016		
Applicable only for Wholesale Market Participant Customers	\$/kW	0.0050
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kW	0.0614
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kW	(0.1721)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM)		
– effective until March 31, 2016	\$/kW	0.0065
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kW	0.0416
Retail Transmission Rate – Network Service Rate	\$/kW	2.8441
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.9501
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1485
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.2291

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2016**

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

EB-2015-0073

**GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION**

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	560.00
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	2.9942
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Class B Customers	\$/kW	1.5880
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	(0.1363)
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kW	0.0567
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kW	(0.2117)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) – effective until March 31, 2016	\$/kW	0.0061
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kW	0.0237
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.9501
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.2291

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## LARGE USE SERVICE CLASSIFICATION

This classification refers to an account where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	1,076.53
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	2.6901
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	(0.1660)
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kW	0.0373
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kW	(0.2502)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) – effective until March 31, 2016	\$/kW	0.0099
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kW	0.4091
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	3.5626
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.6917

### MONTHLY RATES AND CHARGES – Regulatory Component

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



# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer provides detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed load. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	4.78
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0218
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kWh	0.0004
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kWh	(0.0004)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM)		
– effective until March 31, 2016	\$/kWh	0.0048
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kWh	(0.0007)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0051

### MONTHLY RATES AND CHARGES – Regulatory Component

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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2016**

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

EB-2015-0073

**STANDBY POWER SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES – APPROVED ON AN INTERIM BASIS**

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	7.39
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kW	8.1829
Low Voltage Service Rate	\$/kW	0.0089
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kW	1.2005
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	(0.6580)
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kW	0.3253
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kW	(0.1600)
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate	\$/kW	2.1776
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6451

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	0.42
Rate Rider for Disposition of Post Retirement Actuarial Gain – effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	10.0324
Low Voltage Service Rate	\$/kW	0.0107
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kW	1.2148
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	(0.1255)
Rate Rider for Disposition of Deferred PILs Variance Account 1562 – effective until March 31, 2016	\$/kW	0.0738
Rate Rider for Disposition of Account 1576 – Accounting Changes – effective until December 31, 2016	\$/kW	(0.1619)
Rate Rider for Disposition of LRAM Variance Account (2016) – effective until December 31, 2016	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate	\$/kW	2.6201
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9794

### MONTHLY RATES AND CHARGES – Regulatory Component

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

**Guelph Hydro Electric Systems Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2016**

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approved schedules of Rates, Charges and Loss Factors**

EB-2015-0073

## **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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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

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

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

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

Service Charge	\$	5.40
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# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## ALLOWANCES

Transformer Allowance for Ownership by General Service 50 to 999 kW customers - per kW of billing demand/month	\$/kW	(0.72)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

### APPLICATION

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

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

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

#### Customer Administration

Arrears Certificate	\$	15.00
Returned Cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit Service Charge for paperless bill	\$	(10.00)

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	9.00
Disconnect/Reconnect at Meter – during regular hours	\$	20.00
Disconnect/Reconnect at Meter - after regular hours	\$	50.00
Disconnect/Reconnect at Pole – during regular hours	\$	50.00
Disconnect/Reconnect at Pole – after regular hours	\$	95.00

#### Other

Service Call – customer-owned equipment	\$	17.50
Service Call – after regular hours	\$	95.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Overhead Bond Connection – per connection	\$	105.00
Underground Bond Connection – per connection	\$	100.00

# Guelph Hydro Electric Systems Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2016

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

EB-2015-0073

## RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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

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

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

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

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

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

### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0260
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0036

**Appendix B – OEB Appendix 2-AB**

See attached for an updated Appendix 2-AB revised to reflect this Settlement Proposal



**Appendix 2-AB**  
**Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated**  
**Distribution System Plan Filing Requirements**

First year of Forecast Period: 2016

CATEGORY	Historical Period (previous plan <sup>1</sup> & actual)															Forecast Period (planned)				
	2011			2012			2013			2014			2015			2016	2017	2018	2019	2020
	Plan	Actual	Var %	Plan	Actual	Var %	Plan	Actual	Var %	Plan	Actual	Var %	Plan	Actual <sup>2</sup>	Var %					
<b>System Access</b>	N/A	6,574,742	--	N/A	5,018,365	--	N/A	4,229,054	--	N/A	4,886,595	--	N/A	5,846,937	--	5,397,045	5,496,506	5,670,452	5,829,015	5,982,336
<b>System Renewal</b>	N/A	1,648,262	--	N/A	2,536,522	--	N/A	2,830,493	--	N/A	3,726,430	--	N/A	3,960,130	--	4,478,934	4,613,302	4,751,701	4,894,252	5,041,080
<b>System Service</b>	N/A	16,898,611	--	N/A	3,139,974	--	N/A	3,185,982	--	N/A	2,250,748	--	N/A	3,842,621	--	1,858,400	1,914,152	1,971,576	2,030,724	2,091,645
<b>General Plant</b>	N/A	1,052,721	--	N/A	984,738	--	N/A	1,220,577	--	N/A	2,359,438	--	N/A	2,212,704	--	2,195,685	1,431,505	1,474,450	1,518,684	1,564,244
<b>TOTAL EXPENDITURE</b>	-	26,174,335	--	-	11,679,598	--	-	11,466,106	--	-	13,223,211	--	-	15,862,392	--	13,930,063	13,455,465	13,868,179	14,272,674	14,679,305
<b>System O&amp;M</b>	-	5,379,426	--	-	5,619,519	--	-	6,425,264	--	-	6,784,094	--	-	7,186,934	--	7,856,913	7,966,910	8,078,446	8,191,545	8,306,226

**Notes to the Table:**

1. Historical "previous plan" data is not required unless a plan has previously been filed
2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year):

2014 are full year actual results
2015 Bridge Year is a forecast, no "actual results are included.

**Appendix C – OEB Appendix 2-BA**

See attached for an updated Appendix 2-BA revised to reflect this Settlement Proposal.

Appendix 2-BA  
 Fixed Asset Continuity Schedule

Accounting Standard MIFRS  
 Year 2015

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 613,818	\$ 522,302	\$ -	\$ 1,136,120	-\$ 226,055	-\$ 174,994	\$ -	-\$ 401,049	\$ 735,071
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -			\$ -	\$ -	\$ -
N/A	1805	Land	\$ 4,379,383	\$ -	\$ -	\$ 4,379,383	\$ -	\$ -	\$ -	\$ -	\$ 4,379,383
47	1808	Buildings	\$ 16,577,608	\$ 255,000	\$ -	\$ 16,832,608	-\$ 2,684,716	-\$ 712,345	\$ -	-\$ 3,397,062	\$ 13,435,547
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 15,820,672	\$ 982,000	\$ -	\$ 16,802,672	-\$ 1,540,701	-\$ 415,905	\$ -	-\$ 1,956,606	\$ 14,846,066
47	1820	Distribution Station Equipment <50 kV	\$ 1,668,064	\$ 1,250,000	\$ -	\$ 2,918,064	-\$ 231,208	-\$ 62,955	\$ -	-\$ 294,163	\$ 2,623,901
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 20,020,330	\$ 2,850,291	\$ -	\$ 22,870,621	-\$ 2,311,319	-\$ 524,048	\$ -	-\$ 2,835,367	\$ 20,035,254
47	1835	Overhead Conductors & Devices	\$ 14,655,669	\$ 1,385,877	\$ -	\$ 16,041,546	-\$ 1,534,516	-\$ 320,748	\$ -	-\$ 1,855,264	\$ 14,186,282
47	1840	Underground Conduit	\$ 36,955,660	\$ 4,641,626	\$ -	\$ 41,597,286	-\$ 4,758,178	-\$ 845,596	\$ -	-\$ 5,603,773	\$ 35,993,512
47	1845	Underground Conductors & Devices	\$ 32,562,340	\$ 1,748,902	\$ -	\$ 34,311,242	-\$ 5,091,798	-\$ 1,161,789	\$ -	-\$ 6,253,587	\$ 28,057,655
47	1850	Line Transformers	\$ 15,130,851	\$ 1,526,293	\$ -	\$ 16,657,144	-\$ 2,319,643	-\$ 525,413	\$ -	-\$ 2,845,057	\$ 13,812,087
47	1855	Services (Overhead & Underground)	\$ 6,642,807	\$ 1,387,904	\$ -	\$ 8,030,711	-\$ 1,319,926	-\$ 297,439	\$ -	-\$ 1,617,365	\$ 6,413,345
47	1860	Meters	\$ 15,117,169	\$ 1,010,000	\$ -	\$ 16,127,169	-\$ 4,150,056	-\$ 903,549	\$ -	-\$ 5,053,605	\$ 11,073,564
47	1860	Meters (Smart Meters)				\$ -			\$ -	\$ -	
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	1915	Office Furniture & Equipment (10 years)	\$ 786,244	\$ 58,000	\$ -	\$ 844,244	-\$ 418,342	-\$ 151,756	\$ -	-\$ 570,098	\$ 274,145
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	1920	Computer Equipment - Hardware	\$ 2,426,538	\$ 680,000	\$ -	\$ 3,106,538	-\$ 1,582,775	-\$ 336,411	\$ -	-\$ 1,919,187	\$ 1,187,351
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -			\$ -	\$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -			\$ -	\$ -	
10	1930	Transportation Equipment	\$ 3,175,359	\$ 739,332	\$ -	\$ 3,914,691	-\$ 1,290,900	-\$ 424,706	\$ -	-\$ 1,715,606	\$ 2,199,086
8	1935	Stores Equipment	\$ 54	\$ -	\$ -	\$ 54	-\$ 54	\$ -	\$ -	-\$ 54	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 762,938	\$ 64,000	\$ -	\$ 826,938	-\$ 391,400	-\$ 82,903	\$ -	-\$ 474,303	\$ 352,635
8	1945	Measurement & Testing Equipment	\$ 2,974	\$ -	\$ -	\$ 2,974	-\$ 2,974	\$ -	\$ -	-\$ 2,974	\$ 0
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	1960	Miscellaneous Equipment	\$ 214,353	\$ -	\$ -	\$ 214,353	-\$ 214,352	\$ -	\$ -	-\$ 214,352	\$ 1
47	1970	Load Management Controls Customer Premises	\$ 136,371	\$ -	\$ -	\$ 136,371	-\$ 54,734	-\$ 10,437	\$ -	-\$ 65,171	\$ 71,200
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1980	System Supervisor Equipment	\$ 1,514,061	\$ 218,000	\$ -	\$ 1,732,061	-\$ 796,685	-\$ 196,722	\$ -	-\$ 993,407	\$ 738,655
47	1985	Miscellaneous Fixed Assets	\$ 6,157	\$ -	\$ -	\$ 6,157	-\$ 6,157	\$ -	\$ -	-\$ 6,157	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1995	Contributions & Grants	-\$ 42,371,738	-\$ 3,057,000	\$ -	-\$ 45,428,738	\$ 4,588,130	\$ 1,165,942	\$ -	\$ 5,754,072	-\$ 39,674,666
	2070	Other Utility Plant	\$ 398	\$ -	\$ -	\$ 398	-\$ 154	-\$ 51	\$ -	-\$ 205	\$ 193
		<b>Sub-Total before Work in Process</b>	<b>\$ 146,798,080</b>	<b>\$ 16,262,527</b>	<b>\$ -</b>	<b>\$ 163,060,606</b>	<b>-\$ 26,338,513</b>	<b>-\$ 5,981,825</b>	<b>\$ -</b>	<b>-\$ 32,320,338</b>	<b>\$ 130,740,268</b>
	2055	Work in Process - Non-Distribution assets	\$ 605,634	\$ 500,000	-\$ 605,634	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
	2055	Work in Process - Distribution system	\$ 4,551,893	\$ 1,200,000	-\$ 4,551,893	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
	2055	Work in Process - AFUDC	\$ 123,528	\$ 96,959	-\$ 123,528	\$ 96,959	\$ -	\$ -	\$ -	\$ -	\$ 96,959
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -			\$ -	\$ -	
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -			\$ -	\$ -	
		<b>Total PP&amp;E</b>	<b>\$ 152,079,134</b>	<b>\$ 18,059,486</b>	<b>-\$ 5,281,055</b>	<b>\$ 164,857,565</b>	<b>-\$ 26,338,513</b>	<b>-\$ 5,981,825</b>	<b>\$ -</b>	<b>-\$ 32,320,338</b>	<b>\$ 132,537,227</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>					<b>-\$ 5,981,825</b>				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation  
 Transportation -\$ 424,706  
 Stores Equipment -\$ 82,903  
**Net Depreciation** -\$ 5,474,217

Appendix 2-BA  
Fixed Asset Continuity Schedule

Accounting Standard MIFRS  
Year 2016

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,136,120	\$ 93,000	\$ -	\$ 1,229,120	-\$ 401,049	-\$ 218,459	\$ -	-\$ 619,508	\$ 609,612
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -
N/A	1805	Land	\$ 4,379,383	\$ -	\$ -	\$ 4,379,383	\$ -	\$ -	\$ -	\$ -	\$ 4,379,383
47	1808	Buildings	\$ 16,832,608	\$ 1,304,000	\$ -	\$ 18,136,608	-\$ 3,397,062	-\$ 734,102	\$ -	-\$ 4,131,164	\$ 14,005,445
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 16,802,672	\$ 599,000	\$ -	\$ 17,401,672	-\$ 1,956,606	-\$ 435,667	\$ -	-\$ 2,392,274	\$ 15,009,399
47	1820	Distribution Station Equipment <50 kV	\$ 2,918,064	\$ -	\$ -	\$ 2,918,064	-\$ 294,163	-\$ 78,580	\$ -	-\$ 372,743	\$ 2,545,320
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 22,870,621	\$ 2,209,145	\$ -	\$ 25,079,766	-\$ 2,835,367	-\$ 574,117	\$ -	-\$ 3,409,484	\$ 21,670,282
47	1835	Overhead Conductors & Devices	\$ 16,041,546	\$ 1,074,137	\$ -	\$ 17,115,683	-\$ 1,855,264	-\$ 343,375	\$ -	-\$ 2,198,639	\$ 14,917,044
47	1840	Underground Conduit	\$ 41,597,286	\$ 3,678,537	\$ -	\$ 45,275,823	-\$ 5,603,773	-\$ 928,198	\$ -	-\$ 6,531,971	\$ 38,743,852
47	1845	Underground Conductors & Devices	\$ 34,311,242	\$ 1,355,503	\$ -	\$ 35,666,745	-\$ 6,253,587	-\$ 1,199,753	\$ -	-\$ 7,453,340	\$ 28,213,405
47	1850	Line Transformers	\$ 16,657,144	\$ 1,182,968	\$ -	\$ 17,840,112	-\$ 2,845,057	-\$ 554,612	\$ -	-\$ 3,399,669	\$ 14,440,443
47	1855	Services (Overhead & Underground)	\$ 8,030,711	\$ 1,075,710	\$ -	\$ 9,106,421	-\$ 1,617,365	-\$ 337,371	\$ -	-\$ 1,954,737	\$ 7,151,684
47	1860	Meters (1)	\$ 16,727,823	\$ 415,000	\$ -	\$ 17,142,823	-\$ 5,272,554	-\$ 967,941	\$ -	-\$ 6,240,495	\$ 10,902,328
47	1860	Meters (Smart Meters)				\$ -				\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 844,244	\$ 163,000	\$ -	\$ 1,007,244	-\$ 570,098	-\$ 57,747	\$ -	-\$ 627,845	\$ 379,399
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 3,106,538	\$ 497,000	\$ -	\$ 3,603,538	-\$ 1,919,187	-\$ 398,404	\$ -	-\$ 2,317,591	\$ 1,285,947
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment	\$ 3,914,691	\$ 573,000	\$ -	\$ 4,487,691	-\$ 1,715,606	-\$ 464,989	\$ -	-\$ 2,180,594	\$ 2,307,097
8	1935	Stores Equipment	\$ 54	\$ -	\$ -	\$ 54	-\$ 54	\$ -	\$ -	-\$ 54	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 826,938	\$ 66,000	\$ -	\$ 892,938	-\$ 474,303	-\$ 85,452	\$ -	-\$ 559,755	\$ 333,183
8	1945	Measurement & Testing Equipment	\$ 2,974	\$ -	\$ -	\$ 2,974	-\$ 2,974	\$ -	\$ -	-\$ 2,974	\$ 0
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)				\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 214,353	\$ -	\$ -	\$ 214,353	-\$ 214,352	\$ -	\$ -	-\$ 214,352	\$ 1
47	1970	Load Management Controls Customer Premises	\$ 136,371	\$ -	\$ -	\$ 136,371	-\$ 65,171	-\$ 10,336	\$ -	-\$ 75,507	\$ 60,864
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,732,061	\$ 225,000	\$ -	\$ 1,957,061	-\$ 993,407	-\$ 153,405	\$ -	-\$ 1,146,812	\$ 810,250
47	1985	Miscellaneous Fixed Assets	\$ 6,157	\$ -	\$ -	\$ 6,157	-\$ 6,157	\$ -	\$ -	-\$ 6,157	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 45,428,738	-\$ 3,148,000	\$ -	-\$ 48,576,738	\$ 5,754,072	\$ 1,246,935	\$ -	\$ 7,001,008	\$ 41,575,731
	2070	Other Utility Plant	\$ 398	\$ -	\$ -	\$ 398	-\$ 205	-\$ 51	\$ -	-\$ 256	\$ 142
		<b>Sub-Total before Work in Process</b>	<b>\$ 163,661,260</b>	<b>\$ 11,363,000</b>	<b>\$ -</b>	<b>\$ 175,024,260</b>	<b>-\$ 32,539,287</b>	<b>-\$ 6,295,624</b>	<b>\$ -</b>	<b>-\$ 38,834,911</b>	<b>\$ 136,189,350</b>
	2055	Work in Process - Non-Distribution assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
	2055	Work in Process - Distribution system	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
	2055	Work in Process - AFUDC	\$ 96,959	\$ 39,577	-\$ 96,959	\$ 39,577	\$ -	\$ -	\$ -	\$ -	\$ 39,577
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 164,958,219</b>	<b>\$ 12,602,577</b>	<b>-\$ 1,296,959</b>	<b>\$ 176,263,837</b>	<b>-\$ 32,539,287</b>	<b>-\$ 6,295,624</b>	<b>\$ -</b>	<b>-\$ 38,834,911</b>	<b>\$ 137,428,926</b>
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>5</sup>									
		<b>Total</b>					<b>-\$ 6,295,624</b>				

Note (1) The opening balance is the 2015 closing balance adjusted for Zigbee chip costs of \$600,654

Note (1) The opening balance is the 2015 closing balance adjusted for Zigbee chip depreciation of \$218,949

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	-\$ 464,989
Stores Equipment	-\$ 85,452
<b>Net Depreciation</b>	<b>-\$ 5,745,184</b>

## **Appendix D – Bill Impacts**

## 2016 Total Bill Impact Summary

<b>Residential</b>	kWh	100	250	420	500	800	1,000	1,500	2,000
	Bill Impact \$	\$3.55	\$2.79	\$1.91	\$1.52	(\$0.03)	(\$1.04)	(\$3.60)	(\$6.16)
	Bill Impact %	11.39%	5.24%	2.45%	1.69%	-0.02%	-0.64%	-1.52%	-1.99%

Loss Factor 1.0260

<b>General Service Less than 50 kW</b>	kWh	1,000	2,000	5,000	10,000	15,000
	Bill Impact \$	(\$0.32)	(\$1.28)	(\$4.12)	(\$8.87)	(\$13.61)
	Bill Impact %	-0.21%	-0.43%	-0.58%	-0.63%	-0.64%

Loss Factor 1.0260

<b>General Service 50 to 999 kW</b>	kWh	22,776	37,960	189,800	379,600
	kW	60	100	500	1,000
	Bill Impact \$	(\$76.84)	(\$134.14)	(\$709.25)	(\$1,427.60)
	Bill Impact %	-2.07%	-2.21%	-2.44%	-2.47%

Loss Factor 1.0260 Load Factor 52%

<b>General Service 1000 to 4999 kW</b>	kWh	48,910	244,550	489,100
	kW	100	500	1,000
	Bill Impact \$	(\$295.00)	(\$1,095.52)	(\$2,096.18)
	Bill Impact %	-3.73%	-2.97%	-2.87%

Loss Factor 1.0260 Load Factor 67%

<b>Large Use</b>	kWh	3,035,340	4,215,750	5,621,000	8,431,500
	kW	5,400	7,500	10,000	15,000
	Bill Impact \$	(\$2,404.08)	(\$3,397.90)	(\$4,581.02)	(\$6,947.26)
	Bill Impact %	-0.57%	-0.58%	-0.59%	-0.60%

Loss Factor 1.0036 Load Factor 77%

<b>Unmetered Scattered Load</b>	kWh	325
	Bill Impact \$	(\$5.27)
	Bill Impact %	-8.11%

Loss Factor 1.0260

<b>Sentinel Lighting</b>	kWh	365
	kW	1
	Bill Impact \$	(\$2.24)
	Bill Impact %	-3.22%

Loss Factor 1.0260 Load Factor 50%

<b>Street Lighting</b>	kWh	946,080	63
	kW	2,400	0.16
	Bill Impact \$	(\$1,803.83)	(\$0.27)
	Bill Impact %	-1.13%	-2.37%

Loss Factor 1.0260 Load Factor 54%

## **Appendix E – Settled Load Forecast**

**Appendix D - Settled Load Forecast**  
**Guelph Hydro Electric Systems Inc. - Cost of Service Application - EB-2015-0073**

	<b>Application (A)</b>	<b>Interrogatories (B)</b>	<b>Variance (C) = (B) - (A)</b>	<b>Settlement (D)</b>	<b>Variance (E) = (D) - (B)</b>
<b>Residential</b>					
Customers	50,242	50,242	-	50,242	-
kWh	381,586,775	381,586,775	-	386,643,528	5,056,753
<b>General Service &lt; 50 kW</b>					
Customers	4,101	4,101	-	4,101	-
kWh	150,174,015	150,174,015	-	152,157,763	1,983,748
<b>General Service 50 to 999 kW</b>					
Customers	567	567	-	567	-
kWh	397,678,750	397,678,750	-	401,243,062	3,564,312
kW	1,037,307	1,037,307	-	1,046,605	9,297
<b>General Service 1,000 to 4,999 kW</b>					
Customers	42	42	-	42	-
kWh	563,100,354	563,100,354	-	564,253,257	1,152,903
kW	1,194,282	1,194,282	-	1,196,727	2,445
<b>Large Use</b>					
Customers	5	5	-	5	-
kWh	276,633,108	276,633,108	-	278,656,832	2,023,724
kW	496,250	496,250	-	499,880	3,630
<b>Unmetered Scattered Load</b>					
Connections	545	545	-	545	-
kWh	1,700,939	1,700,939	-	1,700,939	-
<b>Sentinel Lighting</b>					
Connections	6	6	-	6	-
kWh	21,457	21,457	-	21,457	-
kW	60	60	-	60	-
<b>Street Lighting</b>					
Customers	14,172	14,172	-	14,172	-
kWh	9,628,070	9,628,070	-	9,628,070	-
kW	26,693	26,693	-	26,693	-
<b>Total</b>					
Customers/Connections	69,680	69,680	-	69,680	-
kWh	1,780,523,469	1,780,523,469	-	1,794,304,908	13,781,439
kW from applicable classes	2,754,592	2,754,592	-	2,769,965	15,373

Note: CDM Adjustments are included in all figures presented.



	<b>Settlement Before CDM (A)</b>	<b>Settlement After CDM (B)</b>	<b>CDM Adjustment (C) = (A) - (B)</b>
<b>Residential</b>			
Customers	50,242	50,242	-
kWh	390,253,631	386,643,528	3,610,103
<b>General Service &lt; 50 kW</b>			
Customers	4,101	4,101	-
kWh	153,095,225	152,157,763	937,462
<b>General Service 50 to 999 kW</b>			
Customers	567	567	-
kWh	404,055,449	401,243,062	2,812,387
kW	1,053,940	1,046,605	7,336
<b>General Service 1,000 to 4,999 kW</b>			
Customers	42	42	-
kWh	564,855,911	564,253,257	602,654
kW	1,198,005	1,196,727	1,278
<b>Large Use</b>			
Customers	5	5	-
kWh	297,294,274	278,656,832	18,637,441
kW	533,314	499,880	33,434
<b>Unmetered Scattered Load</b>			
Connections	545	545	-
kWh	1,700,939	1,700,939	-
<b>Sentinel Lighting</b>			
Connections	6	6	-
kWh	21,457	21,457	-
kW	60	60	-
<b>Street Lighting</b>			
Customers	14,172	14,172	-
kWh	10,327,137	9,628,070	699,067
kW	28,631	26,693	1,938
<b>Total</b>			
Customers/Connections	69,680	69,680	-
kWh	1,821,604,024	1,794,304,908	27,299,116
kW from applicable classes	2,813,951	2,769,965	43,986

2016 CDM Manual Adjustment	2016 (kWh)- Full Year	Factor	2016 CDM Adjustment
<b>Class</b>		<b>Percentage of CDM programs Participation</b>	
Residential	4,365,766	13.22%	3,610,103
GS< 50 kW	1,133,691	3.43%	937,462
GS 50 to 999 kW	3,401,072	10.30%	2,812,387
GS 1000 to 4999 kW	728,801	2.21%	602,654
Large Use	22,538,608	68.27%	18,637,441
Unmetered Scattered Load	0	0.00%	-
Sentinel Lighting	0	0.00%	-
Street Ligting	845,395	2.56%	699,067
<b>Total</b>	<b>33,013,333</b>	<b>100.00%</b>	<b>27,299,116</b>

2016 LRAMVA Threshold	kWh	kW
Residential	4,365,766	
GS< 50 kW	1,133,691	
GS 50 to 999 kW	3,401,072	8,871
GS 1000 to 4999 kW	728,801	1,546
Large Use	22,538,608	40,432
Unmetered Scattered Load	0	
Sentinel Lighting	0	0
Street Ligting	845,395	2,344
<b>Total</b>	<b>33,013,333</b>	<b>53,193</b>

**Appendix F – OEB Appendix 2-EB**

File Number: EB-2015-0073  
 Exhibit:   
 Tab:   
 Schedule:   
 Page:   
 Date:

**Appendix 2-EB**  
**Account 1576 - Accounting Changes under MIFRS**  
**2014 Changes in Accounting Policies under MIFRS**

Reporting Basis	2012					2016
	Rebasing	2012	2013	2014	2015	Rebasing
	Year	IRM	IRM	IRM	IRM	Year
	MIFRS	IRM	IRM	IRM	IRM	MIFRS
	Forecast	Actual	Actual	Actual	Forecast	Forecast
			\$	\$	\$	\$
<b>PP&amp;E Values using original Useful Lives (UL)</b>						
Opening net PP&E - Note 1				120,582,538	125,377,376	
Net Additions - Note 2				10,895,415	12,278,431	
Net Depreciation (amounts should be negative) - Note 2				-6,100,577	-6,374,912	
<b>Closing net PP&amp;E (1)</b>			0	125,377,376	131,280,895	
<b>PP&amp;E Values using 2014 updated Useful Lives (UL)</b>						
Opening net PP&E - Note 1				120,582,538	125,740,622	
Net Additions - Note 2				10,895,415	12,278,431	
Net Depreciation (amounts should be negative) - Note 2				-5,737,331	-5,981,825	
<b>Closing net PP&amp;E (2)</b>			0	125,740,622	132,037,228	
<b>Difference in Closing net PP&amp;E, Original UL v. Updated UL</b>			0	-363,246	-756,333	

**Effect on Deferral and Variance Account Rate Riders**

Closing balance in Account 1576	-	756,333
Return on Rate Base Associated with Account 1576 balance at WACC	-	49,119
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	-	805,452

WACC	6.49%
# of years of rate rider disposition period	1

**Notes:**

- Useful lives were reviewed and updated effective fiscal 2014, therefore Opening PP&E January 1, 2014 would be the same at this date
- Net additions are additions net of disposals. Net depreciation is additions to depreciation net of disposals

**Instructions:**

- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2012, the PP&E values as of January 1, 2012 under both former CGAAP and revised CGAAP should be the same.
- Return on rate base associated with Account 1576 balance is calculated as:  
 the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period  
 \* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

**Appendix G – OPEB Draft Accounting Order**

## **Draft Accounting Order – OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account**

Guelph Hydro shall establish the following deferral account effective January 1, 2016.

- Account 1508 Other Regulatory Assets, Subaccount – OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account

Guelph Hydro shall establish the OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account for the purpose of recording the difference in revenue requirement each year between both the capitalized and OM&A components of OPEBs accounted for using a forecasted cash basis (as to be reflected in rates if this settlement is accepted by the Board) and the capitalized and OM&A components of OPEBs accounted for using a forecasted accrual basis.

If the Board determines that LDCs must only include in rates OPEBs accounted for using a forecasted cash basis, Guelph Hydro will seek to discontinue this account without seeking disposition of the amounts recorded in this account. If the Board determines that LDCs may recover OPEBs in rates using a forecasted accrual accounting methodology, Guelph Hydro will seek disposition of this account to recover the amounts so recorded in its next cost of service rate application.

Guelph Hydro will propose a disposition period over which the account should be recovered depending on the quantum in the account and the potential rate impacts at the time.

Carrying charges will not apply to this account.

## Sample Journal Entry

### Assumptions:

**OPEB costs (accrual basis) = \$ 600,000**

**OPEB costs (cash basis) = \$ 200,000**

**OBEB costs split between operating and capital on a 70/30 ratio.**

**Assume capital items depreciated over 40 years and half year rule applies in year of acquisition.**

**Assume OPEB costs incurred evenly throughout the fiscal period.**

**Carrying charges do not apply to this deferral account.**

The sample accounting entries for the Deferral Account is provided below:

A: To record the excess of OPEBs accounted for using a forecasted accrual basis over OPEBs accounted for using a forecasted cash basis.

DR	1508	Other Regulatory Assets, Subaccount – OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account	\$ 400,000
CR		Capital costs (various accounts)	\$ 120,000
CR		OM&A expenses (various accounts)	\$ 280,000

B: To reverse depreciation recorded on capital portion of OPEB costs:

DR	Accumulated Depreciation	\$ 1,500
----	--------------------------	----------

CR	Depreciation	\$ 1,500
----	--------------	----------



**Appendix H – Wireless Attachment Draft Accounting Order**

## Draft Accounting Order – Wireless Attachment Deferral Accounts

Pursuant to the Settlement Agreement approved by the Ontario Energy Board in EB-2015-0073, Guelph Hydro shall establish the following Deferral Accounts to record the costs and revenues associated with Wireless Pole Attachments.

- Account 1508, Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment costs
- Account 1508, Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment revenues
- Account 1508, Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment cost carrying charges
- Account 1508, Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment revenue carrying charges

In assessing the costs of attaching the wireless equipment, Guelph Hydro will rely on the methodology as detailed in THESL's response to CCC IR 16 in THESL proceeding EB-2013-0234 (Tab J, Schedule 2-16, attached as Appendix A to the Accounting Order), which was developed in accordance with the methodology approved in the Board's CCTA decision (RO-2003-0249). This methodology estimates direct costs (admin and loss in productivity) and indirect costs (capital costs of the poles with attachments).

Since the indirect costs related to poles are included and inseparable from Guelph Hydro's regulated revenue requirement (and recovered through distribution rates), they will not be recorded in the deferral account as treating them as such would effectively double-count the costs. The direct costs, to the extent that they are incremental to any OM&A costs included in Guelph Hydro's regulated revenue requirement, will be recorded in the deferral account. Additionally, the one-time costs (such as the make-ready costs) will be recorded as they occur.

Revenues to be recorded in the Deferral Account are the actual revenues received through the negotiated contracts with wireless carriers, as well as the one-time revenues collected directly to cover the one-time costs.

Carrying charges will be determined by applying the Board-approved rate to the opening monthly balances recorded in the subaccounts (exclusive of accumulated interest).

The net of the costs and revenues inclusive of carrying charges, as recorded in the subaccounts, shall be brought forward for disposition in Guelph Hydro's next Cost of Service rates application. As part of the evidence to support the disposition of the net amounts recorded in the approved Deferral Accounts, Guelph Hydro shall include information showing the full actual costs to demonstrate that revenues received were equal to or in excess of the costs of wireless attachments.

The sample accounting entries for the Deferral Accounts are provided below:

A: To record the incremental costs associated with wireless attachments:

DR	1508	Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment costs
CR	5005	Operation Supervision and Engineering

B: To record the incremental revenues associated with the wireless attachments:

CR	1508	Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment revenues
DR	4210	Rent from Electric Property

C: To record the monthly carrying charges in subaccounts wireless attachments costs and revenues:

DR	1508	Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment cost carrying charges
CR	1508	Other Regulatory Assets, Subaccount Guelph Hydro wireless attachment revenue carrying charges
DR	6035	Other Interest Expense
CR	4405	Interest and Dividend Income

## **Appendix I – Revenue Requirement Work Form**



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Guelph Hydro Electric Systems Inc.
Service Territory	
Assigned EB Number	EB-2015-0073
Name and Title	Cristina Birceanu, Director of Regulatory Affairs
Phone Number	519-837-4735
Email Address	cbirceanu@guelphhydro.com

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10. Tracking Sheet](#)

## Notes:

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



# Revenue Requirement Workform (RRWF) for 2015 Filers

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

	Initial Application	(2)	Adjustments	Application Update	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$169,552,260		(\$245,025)	\$ 169,307,235			\$169,307,235
Accumulated Depreciation (average)	(\$35,695,380)	(5)	\$17,754	(\$35,677,626)			(\$35,677,626)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$16,189,495		(\$829,908)	\$ 15,359,587			\$15,359,587
Cost of Power	\$207,681,446		#####	\$ 221,468,688			\$221,468,688
Working Capital Rate (%)	13.00%	(9)		7.50%	(9)		7.50% (9)
<b>2 Utility Income</b>							
<b>Operating Revenues:</b>							
Distribution Revenue at Current Rates	\$28,027,320		\$133,469	\$28,160,789		\$0	\$28,160,789
Distribution Revenue at Proposed Rates	\$32,112,227		(\$2,583,903)	\$29,528,324		\$0	\$29,528,324
<b>Other Revenue:</b>							
Specific Service Charges	\$426,370		\$0	\$426,370		\$0	\$426,370
Late Payment Charges	\$120,000		\$0	\$120,000		\$0	\$120,000
Other Distribution Revenue	\$610,833		\$100,000	\$710,833		\$0	\$710,833
Other Income and Deductions	\$1,049,998		\$0	\$1,049,998		\$0	\$1,049,998
Total Revenue Offsets	\$2,207,201	(7)	\$100,000	\$2,307,201		\$0	\$2,307,201
<b>Operating Expenses:</b>							
OM+A Expenses	\$16,404,861		(\$1,174,000)	\$ 15,230,861			\$15,230,861
Depreciation/Amortization	\$5,751,746		(\$6,562)	\$ 5,745,184			\$5,745,184
Property taxes	\$335,074		\$ -	\$ 335,074			\$335,074
Other expenses							
<b>3 Taxes/PILs</b>							
<b>Taxable Income:</b>							
Adjustments required to arrive at taxable income	(\$2,652,036)	(3)		(\$2,893,294)			(\$2,893,294)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$671,671			\$509,044			\$509,044
Income taxes (grossed up)	\$901,253			\$692,577			\$692,577
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	10.47%			11.50%			11.50%
Income Tax Credits	(\$197,000)			(\$199,000)			(\$199,000)
<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 (%)							
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	5.18%			4.91%			4.91%
Short-term debt Cost Rate (%)	2.16%			1.65%			1.65%
Common Equity Cost Rate (%)	9.30%			9.19%			9.19%
Preferred Shares Cost Rate (%)							

Notes:

General

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

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2) Net of addbacks and deductions to arrive at taxable income.
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount.
- (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Rate Base and Working Capital

Line No.	Particulars		Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$169,552,260	(\$245,025)	\$169,307,235	\$ -	\$169,307,235
2	Accumulated Depreciation (average)	(3)	(\$35,695,380)	\$17,754	(\$35,677,626)	\$ -	(\$35,677,626)
3	Net Fixed Assets (average)	(3)	\$133,856,880	(\$227,271)	\$133,629,609	\$ -	\$133,629,609
4	Allowance for Working Capital	(1)	\$29,103,222	(\$11,341,102)	\$17,762,121	\$ -	\$17,762,121
5	<b>Total Rate Base</b>		<b>\$162,960,102</b>	<b>(\$11,568,372)</b>	<b>\$151,391,730</b>	<b>\$ -</b>	<b>\$151,391,730</b>

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

6	Controllable Expenses		\$16,189,495	(\$829,908)	\$15,359,587	\$ -	\$15,359,587
7	Cost of Power		\$207,681,446	\$13,787,243	\$221,468,688	\$ -	\$221,468,688
8	Working Capital Base		\$223,870,940	\$12,957,335	\$236,828,275	\$ -	\$236,828,275
9	Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$29,103,222	(\$11,341,102)	\$17,762,121	\$ -	\$17,762,121

### Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.  
 (3) Average of opening and closing balances for the year.





# Revenue Requirement Workform (RRWF) for 2015 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$32,112,227	(\$2,583,903)	\$29,528,324	\$ -	\$29,528,324
2	Other Revenue	(1) \$2,207,201	\$100,000	\$2,307,201	\$ -	\$2,307,201
3	Total Operating Revenues	\$34,319,428	(\$2,483,903)	\$31,835,525	\$ -	\$31,835,525
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$16,404,861	(\$1,174,000)	\$15,230,861	\$ -	\$15,230,861
5	Depreciation/Amortization	\$5,751,746	(\$6,562)	\$5,745,184	\$ -	\$5,745,184
6	Property taxes	\$335,074	\$ -	\$335,074	\$ -	\$335,074
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$22,491,681	(\$1,180,562)	\$21,311,118	\$ -	\$21,311,118
10	Deemed Interest Expense	\$4,864,378	(\$597,709)	\$4,266,669	\$ -	\$4,266,669
11	Total Expenses (lines 9 to 10)	\$27,356,059	(\$1,778,272)	\$25,577,788	\$ -	\$25,577,788
12	Utility income before income taxes	\$6,963,369	(\$705,631)	\$6,257,737	\$ -	\$6,257,737
13	Income taxes (grossed-up)	\$901,253	(\$208,676)	\$692,577	\$ -	\$692,577
14	Utility net income	\$6,062,116	(\$496,956)	\$5,565,160	\$ -	\$5,565,160

## Notes

### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$426,370	\$ -	\$426,370	\$ -	\$426,370
	Late Payment Charges	\$120,000	\$ -	\$120,000	\$ -	\$120,000
	Other Distribution Revenue	\$610,833	\$100,000	\$710,833	\$ -	\$710,833
	Other Income and Deductions	\$1,049,998	\$ -	\$1,049,998	\$ -	\$1,049,998
	Total Revenue Offsets	\$2,207,201	\$100,000	\$2,307,201	\$ -	\$2,307,201



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Taxes/PILs

Line No.	Particulars	Application	Application Update	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$6,062,116	\$5,565,160	\$5,565,160
2	Adjustments required to arrive at taxable utility income	(\$2,652,036)	(\$2,893,294)	(\$2,893,294)
3	Taxable income	<u>\$3,410,080</u>	<u>\$2,671,866</u>	<u>\$2,671,866</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$671,671	\$509,044	\$509,044
6	Total taxes	<u>\$671,671</u>	<u>\$509,044</u>	<u>\$509,044</u>
7	Gross-up of Income Taxes	\$229,582	\$183,533	\$183,533
8	Grossed-up Income Taxes	<u>\$901,253</u>	<u>\$692,577</u>	<u>\$692,577</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$901,253</u>	<u>\$692,577</u>	<u>\$692,577</u>
10	Other tax Credits	(\$197,000)	(\$199,000)	(\$199,000)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	<u>10.47%</u>	<u>11.50%</u>	<u>11.50%</u>
13	Total tax rate (%)	<u>25.47%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
<b>Initial Application</b>					
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$91,257,657	5.18%	\$4,723,581
2	Short-term Debt	4.00%	\$6,518,404	2.16%	\$140,798
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$97,776,061</b>	<b>4.98%</b>	<b>\$4,864,378</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$65,184,041	9.30%	\$6,062,116
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$65,184,041</b>	<b>9.30%</b>	<b>\$6,062,116</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$162,960,102</b>	<b>6.71%</b>	<b>\$10,926,494</b>
<b>Application Update</b>					
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$84,779,369	4.91%	\$4,166,751
2	Short-term Debt	4.00%	\$6,055,669	1.65%	\$99,919
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$90,835,038</b>	<b>4.70%</b>	<b>\$4,266,669</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$60,556,692	9.19%	\$5,565,160
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$60,556,692</b>	<b>9.19%</b>	<b>\$5,565,160</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$151,391,730</b>	<b>6.49%</b>	<b>\$9,831,829</b>
<b>Per Board Decision</b>					
	<b>Debt</b>				
8	Long-term Debt	56.00%	\$84,779,369	4.91%	\$4,166,751
9	Short-term Debt	4.00%	\$6,055,669	1.65%	\$99,919
10	<b>Total Debt</b>	<b>60.00%</b>	<b>\$90,835,038</b>	<b>4.70%</b>	<b>\$4,266,669</b>
	<b>Equity</b>				
11	Common Equity	40.00%	\$60,556,692	9.19%	\$5,565,160
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	<b>Total Equity</b>	<b>40.00%</b>	<b>\$60,556,692</b>	<b>9.19%</b>	<b>\$5,565,160</b>
14	<b>Total</b>	<b>100.00%</b>	<b>\$151,391,730</b>	<b>6.49%</b>	<b>\$9,831,829</b>

### Notes

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



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Application Update		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		\$4,084,908		\$1,367,535		\$1,367,535
2	Distribution Revenue	\$28,027,320	\$28,027,320	\$28,160,789	\$28,160,789	\$28,160,789	\$28,160,789
3	Other Operating Revenue Offsets - net	\$2,207,201	\$2,207,201	\$2,307,201	\$2,307,201	\$2,307,201	\$2,307,201
4	<b>Total Revenue</b>	<u>\$30,234,520</u>	<u>\$34,319,428</u>	<u>\$30,467,990</u>	<u>\$31,835,525</u>	<u>\$30,467,990</u>	<u>\$31,835,525</u>
5	Operating Expenses	\$22,491,681	\$22,491,681	\$21,311,118	\$21,311,118	\$21,311,118	\$21,311,118
6	Deemed Interest Expense	\$4,864,378	\$4,864,378	\$4,266,669	\$4,266,669	\$4,266,669	\$4,266,669
8	<b>Total Cost and Expenses</b>	<u>\$27,356,059</u>	<u>\$27,356,059</u>	<u>\$25,577,788</u>	<u>\$25,577,788</u>	<u>\$25,577,788</u>	<u>\$25,577,788</u>
9	<b>Utility Income Before Income Taxes</b>	\$2,878,461	\$6,963,369	\$4,890,202	\$6,257,737	\$4,890,202	\$6,257,737
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$2,652,036)	(\$2,652,036)	(\$2,893,294)	(\$2,893,294)	(\$2,893,294)	(\$2,893,294)
11	<b>Taxable Income</b>	\$226,426	\$4,311,333	\$1,996,908	\$3,364,443	\$1,996,908	\$3,364,443
12	Income Tax Rate	25.47%	25.47%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	\$57,679	\$1,098,253	\$529,181	\$891,577	\$529,181	\$891,577
14	<b>Income Tax Credits</b>	(\$197,000)	(\$197,000)	(\$199,000)	(\$199,000)	(\$199,000)	(\$199,000)
15	<b>Utility Net Income</b>	<u>\$3,017,783</u>	<u>\$6,062,116</u>	<u>\$4,560,022</u>	<u>\$5,565,160</u>	<u>\$4,560,022</u>	<u>\$5,565,160</u>
16	<b>Utility Rate Base</b>	\$162,960,102	\$162,960,102	\$151,391,730	\$151,391,730	\$151,391,730	\$151,391,730
17	Deemed Equity Portion of Rate Base	\$65,184,041	\$65,184,041	\$60,556,692	\$60,556,692	\$60,556,692	\$60,556,692
18	Income/(Equity Portion of Rate Base)	4.63%	9.30%	7.53%	9.19%	7.53%	9.19%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.19%	9.19%
20	Deficiency/Sufficiency in Return on Equity	-4.67%	0.00%	-1.66%	0.00%	-1.66%	0.00%
21	Indicated Rate of Return	4.84%	6.71%	5.83%	6.49%	5.83%	6.49%
22	Requested Rate of Return on Rate Base	6.71%	6.71%	6.49%	6.49%	6.49%	6.49%
23	Deficiency/Sufficiency in Rate of Return	-1.87%	0.00%	-0.66%	0.00%	-0.66%	0.00%
24	Target Return on Equity	\$6,062,116	\$6,062,116	\$5,565,160	\$5,565,160	\$5,565,160	\$5,565,160
25	Revenue Deficiency/(Sufficiency)	\$3,044,333	\$ -	\$1,005,138	\$ -	\$1,005,138	\$ -
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<u>\$4,084,908 (1)</u>		<u>\$1,367,535 (1)</u>		<u>\$1,367,535 (1)</u>	

**Notes:**

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



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Revenue Requirement

Line No.	Particulars	Application	Application Update	Per Board Decision
1	OM&A Expenses	\$16,404,861	\$15,230,861	\$15,230,861
2	Amortization/Depreciation	\$5,751,746	\$5,745,184	\$5,745,184
3	Property Taxes	\$335,074	\$335,074	\$335,074
5	Income Taxes (Grossed up)	\$901,253	\$692,577	\$692,577
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$4,864,378	\$4,266,669	\$4,266,669
	Return on Deemed Equity	\$6,062,116	\$5,565,160	\$5,565,160
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$34,319,428</u>	<u>\$31,835,525</u>	<u>\$31,835,525</u>
9	Revenue Offsets	\$2,207,201	\$2,307,201	\$2,307,201
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$32,112,227</u>	<u>\$29,528,324</u>	<u>\$29,528,324</u>
11	Distribution revenue	\$32,112,227	\$29,528,324	\$29,528,324
12	Other revenue	\$2,207,201	\$2,307,201	\$2,307,201
13	<b>Total revenue</b>	<u>\$34,319,428</u>	<u>\$31,835,525</u>	<u>\$31,835,525</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		(1)	(1)	(1)

**Notes**

(1) Line 11 - Line 8

# Revenue Requirement Workform (RRWF) for 2015 Filers

**Tracking Form**

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

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

<sup>(2)</sup> Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ [IndustryRelations@ontarioenergyboard.ca](mailto:IndustryRelations@ontarioenergyboard.ca).

### Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	<b>Original Application</b>	\$ 10,926,494	6.71%	\$ 162,960,102	\$ 223,870,940	\$ 29,103,222	\$ 5,751,746	\$ 901,253	\$ 16,404,861	\$ 34,319,428	\$ 2,207,201	\$ 32,112,227	\$ 4,084,908
1	IR: 2-Energy Probe-16 WCA change from 13% to 7.5% - Lead-Lag Study Change	\$ 10,926,494 \$ -	6.71% 0.00%	\$ 150,647,201 \$ 12,312,902	\$ 223,870,940 \$ -	\$ 16,790,321 \$ 12,312,902	\$ 5,751,746 \$ -	\$ 736,809 \$ 164,444	\$ 16,404,861 \$ -	\$ 33,329,403 \$ 990,025	\$ 2,207,201 \$ -	\$ 31,122,202 \$ 990,025	\$ 3,094,882 \$ 990,025
2	IR: 2-Energy Probe-17 RPP and HOEP update to reflect the RPP Report dated April 20,2015, the HO Sub-transmission and Low Voltage rates (EB-2013-0416) Change	\$ 10,115,699 -\$ 810,795	6.71% 0.00%	\$ 150,867,729 \$ 220,528	\$ 226,811,319 \$ 2,940,379	\$ 17,010,849 \$ 220,528	\$ 5,751,746 \$ -	\$ 739,753 \$ 2,943	\$ 16,404,861 \$ -	\$ 33,347,132 \$ 17,730	\$ 2,207,201 \$ -	\$ 31,139,932 \$ 17,730	\$ 3,112,612 \$ 17,730
3	IR: 4-Energy Probe-52-a) CCA 2015 opening balance updated to reflect 2014 year actual Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 726,204 \$ 13,549	\$ 16,404,861 \$ -	\$ 33,333,583 \$ 13,549	\$ 2,207,201 \$ -	\$ 31,126,383 \$ 13,549	\$ 3,099,063 \$ 13,549
4	IR: 4-Energy Probe-50-a and b), 4-Energy Probe-49, Correction of 2015 CCA additions Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 633,726 \$ 92,477	\$ 16,404,861 \$ -	\$ 33,241,106 \$ 92,477	\$ 2,207,201 \$ -	\$ 31,033,905 \$ 92,477	\$ 3,006,586 \$ 92,477
5	IR: 2-Energy Probe-10-a),b),c) and 4-Energy Probe- Correction of 2015 CCA class from class 45 to class 50 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 621,542 \$ 12,184	\$ 16,404,861 \$ -	\$ 33,228,922 \$ 12,184	\$ 2,207,201 \$ -	\$ 31,021,721 \$ 12,184	\$ 2,994,401 \$ 12,184
6	IR: 4-Energy Probe-50-d) Correction of 2015 CCA class from class 50 to class 47 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 646,696 \$ 25,154	\$ 16,404,861 \$ -	\$ 33,254,076 \$ 25,154	\$ 2,207,201 \$ -	\$ 31,046,875 \$ 25,154	\$ 3,019,555 \$ 25,154
7	IR: 4-Energy Probe-47 Removal of Small Business tax credit Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 705,717 \$ 59,021	\$ 16,404,861 \$ -	\$ 33,313,097 \$ 59,021	\$ 2,207,201 \$ -	\$ 31,105,896 \$ 59,021	\$ 3,078,577 \$ 59,021
8	IR: 4-Energy Probe-48-b) and c) Revised Apprentice Tax calculation Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 749,255 \$ 43,537	\$ 16,404,861 \$ -	\$ 33,356,634 \$ 43,537	\$ 2,207,201 \$ -	\$ 31,149,434 \$ 43,537	\$ 3,122,114 \$ 43,537
9	IR: 4-Energy Probe-51-a) Correction of 2016 CCA class from class 45 to class 50 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 740,295 \$ 8,960	\$ 16,404,861 \$ -	\$ 33,347,675 \$ 8,960	\$ 2,207,201 \$ -	\$ 31,140,474 \$ 8,960	\$ 3,113,154 \$ 8,960
10	IR: 4-Energy Probe-51-b) Correction of 2016 CCA class from class 50 to class 47 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 759,359 \$ 19,064	\$ 16,404,861 \$ -	\$ 33,366,739 \$ 19,064	\$ 2,207,201 \$ -	\$ 31,159,538 \$ 19,064	\$ 3,132,218 \$ 19,064

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

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

<sup>(2)</sup> Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ [IndustryRelations@ontarioenergyboard.ca](mailto:IndustryRelations@ontarioenergyboard.ca).

### Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
11	IR: 1-Energy Probe-3-e) Control Room Shared Services Revenue of \$100,000 booked in 4215 - Other utility Operating Income for 2016 Test Year Change	\$ 10,115,699	6.71%	\$ 150,867,729	\$ 226,811,319	\$ 17,010,849	\$ 5,751,746	\$ 759,359	\$ 16,404,861	\$ 33,366,739	\$ 2,307,201	\$ 31,059,538	\$ 3,032,218
		\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
12	JT1.12 Correction of Global Adjustment to reflect the RPP Report dated April 20,2015, the HO Sub-transmission and Low Voltage rates (EB-2013-0416) Change	\$ 10,161,704	6.71%	\$ 151,553,848	\$ 235,959,576	\$ 17,696,968	\$ 5,751,746	\$ 768,561	\$ 16,404,861	\$ 33,421,945	\$ 2,307,201	\$ 31,114,745	\$ 3,087,425
		\$ 46,004	0.00%	\$ 686,119	\$ 9,148,257	\$ 686,119	\$ 0	\$ 9,202	\$ -	\$ 55,207	\$ -	\$ 55,207	\$ 55,207
13	JT1.11 Correction of the allocated depreciation in OM&A Change	\$ 10,163,434	6.71%	\$ 151,579,655	\$ 236,303,668	\$ 17,722,775	\$ 5,751,746	\$ 768,907	\$ 16,404,861	\$ 33,424,022	\$ 2,307,201	\$ 31,116,821	\$ 3,089,501
		\$ 1,730	0.00%	\$ 25,807	\$ 344,092	\$ 25,807	\$ -	\$ 346	\$ -	\$ 2,076	\$ -	\$ 2,076	\$ 2,076
14	2-SEC-19 Removal of Zigbee chip cost of (gross asset \$35,525 and depreciation \$9,473) recovered from the OPA Change	\$ 10,161,687	6.71%	\$ 151,553,603	\$ 236,303,668	\$ 17,722,775	\$ 5,751,746	\$ 768,558	\$ 16,404,861	\$ 33,421,926	\$ 2,307,201	\$ 31,114,725	\$ 3,087,405
		-\$ 1,747	0.00%	-\$ 26,052	\$ -	\$ -	\$ -	-\$ 349	\$ -	-\$ 2,096	\$ -	-\$ 2,096	-\$ 2,096
15	Settlement Load Forecast changed by +14 GWh; Transformer Allowance changed to \$64,558 (8-Staff-58-b-iii) Change	\$ 10,170,229	6.71%	\$ 151,680,999	\$ 238,002,275	\$ 17,850,171	\$ 5,751,746	\$ 770,267	\$ 16,404,861	\$ 33,432,176	\$ 2,307,201	\$ 31,124,975	\$ 2,964,187
		\$ 8,542	0.00%	\$ 127,396	\$ 1,698,607	\$ 127,396	\$ -	\$ 1,709	\$ -	\$ 10,251	\$ -	\$ 10,251	-\$ 123,219
16	Settlement \$500K gross asset (acc. 1808) and corresponding depreciation of \$5K for the new expansion of the building moved from 2015 FA Continuity Schedule to 2016 FA Cont. Schedule Change	\$ 10,153,969	6.71%	\$ 151,438,499	\$ 238,002,275	\$ 17,850,171	\$ 5,746,746	\$ 765,211	\$ 16,404,861	\$ 33,405,861	\$ 2,307,201	\$ 31,098,661	\$ 2,937,872
		-\$ 16,260	0.00%	-\$ 242,500	\$ -	\$ -	-\$ 5,000	-\$ 5,055	\$ -	-\$ 26,315	\$ -	-\$ 26,315	-\$ 26,315
17	Settlement Adjustment of \$2,368.32 to 1860 depreciation for Zigbee Chip recovery Change	\$ 10,154,049	6.71%	\$ 151,439,683	\$ 238,002,275	\$ 17,850,171	\$ 5,744,378	\$ 764,373	\$ 16,404,861	\$ 33,402,734	\$ 2,307,201	\$ 31,095,534	\$ 2,934,745
		\$ 79	0.00%	\$ 1,184	\$ -	\$ -	-\$ 2,368	-\$ 838	\$ -	-\$ 3,127	\$ -	-\$ 3,127	-\$ 3,127
18	Settlement Adjustment to apprentices tax credits following the settlement Change	\$ 10,154,049	6.71%	\$ 151,439,683	\$ 238,002,275	\$ 17,850,171	\$ 5,744,378	\$ 718,115	\$ 16,404,861	\$ 33,356,476	\$ 2,307,201	\$ 31,049,275	\$ 2,888,486
		\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	-\$ 46,259	\$ -	-\$ 46,259	\$ -	-\$ 46,259	-\$ 46,259





**Appendix J – LTD – September 2015**



# CANADIAN DOLLAR ACCOUNT STATEMENT

## SEPT 30 2015

Page 1 of 2

01101



GUELPH HYDRO ELECTRIC  
SYSTEMS INC.  
A/C NEW ISSUE  
395 SOUTHGATE DRIVE  
GUELPH ON N1G 4Y1  
CANADA

Your Account Number:



Date of Last Statement:

### YOUR ADVISORY TEAM

Your Investment Advisor(s):

INST BOND TOR  
416-842-6300



### INCOME SUMMARY

	THIS MONTH	YEAR-TO-DATE
Dividends	\$0.00	\$0.00
Interest	\$0.00	\$0.00
<b>Total Income</b>	<b>\$0.00</b>	<b>\$0.00</b>

### FOR YOUR INFORMATION

For information regarding the Firm's policy on multiple marketplace trading within Canada, please see <https://cmaweb.rbccm.com/cm/file/0,,93367,00.rtf>

### CASH BALANCE

ACCOUNT TYPE	OPENING BALANCE AT SEPT 01	CLOSING BALANCE AT SEPT 30
Total	\$0.00	\$0.00

### ACCOUNT ACTIVITY

DATE	ACTIVITY	DESCRIPTION	QUANTITY	PRICE \ RATE	DEBIT	CREDIT
		<b>Opening Balance (SEPT 01, 2015)</b>				\$0.00
SEPT 25	RECEIVED	GUELPH HYDRO ELECTRIC E SYSTEMS INC SER B SNR DEB DUE 09/25/2045 INT 4.121% 4.121 DUE 09/25/45	30,000,000		29,850,000.00	

0002031 -3510R

- CONTINUED ON NEXT PAGE -

JTA9781671-0004065-01101-0001-0001-00-

**CANADIAN DOLLAR  
ACCOUNT STATEMENT**

**SEPT 30  
2015**

Your Account Number: [REDACTED]

2 of 2

**ACCOUNT ACTIVITY**

DATE	ACTIVITY	DESCRIPTION	QUANTITY	PRICE /RATE	DEBIT	CREDIT
SEPT 25	SOLD	GUELPH HYDRO ELECTRIC E SYSTEMS INC SER B SNR DEB DUE 09/25/2045 04.121% MS 25 THESE ARE SECURITIES OF A CONNECTED ISSUER OF THE FIRM. IF, AS AND WHEN ISSUED, PROSPECTUS ENCLOSED.	30,000,000-	99.50		29,850,000.00
<b>Closing Balance (SEPT 30, 2015)</b>						\$0.00

**Head Office Address:**  
RBC Dominion Securities Inc.  
P.O. BOX 50  
Royal Bank Plaza  
Toronto, Ontario  
Canada M5J 2W7  
GST/HST Registration # 889767471

If you have a service request or a question about your statement or a service charge, please phone your Investment Advisor at the phone number listed on the front of this statement. Unresolved problems or complaints should be forwarded in writing to:

**Telephone:** (416) 842-2000  
**Internet:** www.rbccm.com  
**QST Registration #** 889767471

**RBC DOMINION SECURITIES**  
Internal Audit Department  
P.O. BOX 50, Royal Bank Plaza  
Toronto, Ontario  
M5J 2W7

- We may make recommendations and facilitate trades in securities of related issuers and connected issuers of the firm in your account. For a list of such related issuers and connected issuers, refer to the following website: [www.rbc.com/issuers-disclosures](http://www.rbc.com/issuers-disclosures) or contact your investment or trading representative.
- Market price represents the currently available price. Some securities in your portfolio may not be priced because data was unavailable. Market prices shown are obtained from sources we believe are reliable but we do not guarantee their accuracy.
- In cases where securities in your portfolio display a Market Price of 'UNPRICED', the current market value is not determinable.
- Fully paid securities are segregated on the records of RBC Dominion Securities Inc. and cannot be used in the normal course of our business. Any free credit balance for non-registered accounts represents funds payable on demand which, although recorded in our books, are not segregated and may be used in the conduct of our business.
- A copy of our most recent financial statements, a list of directors and senior officers and information about commissions, fees and administrative proceedings that may relate to RBC Dominion Securities or to its employees are available to you upon written request directed to our Head Office address listed above.
- Customers accounts are protected by the Canadian Investor Protection Fund within specified limits. A brochure describing the nature and limits of the coverage is available upon request.
- Please contact your local branch or the Head Office address listed above for a copy of the brochure.
- Income derived from mutual funds will be included on a T5 or T3 that will be issued by each mutual fund management company. As such, this income is not reported in the "Income Summary" of your account statement.
- We act as principal on foreign currency conversions and fixed income transactions and apply discretionary currency conversion rates. The foreign currency conversion rate shown on the confirmation statement includes our spread-based revenues for performing this function. Spread means the difference between the rate we obtain and the rate you receive.
- Please note the following security description abbreviations may appear on your statement : NON VTG for non-voting shares; RES VTG for restricted voting shares; SUB VTG for subordinate voting shares; DSC for securities which may be subject to a deferred sales charge; LL, LL2, LL3 or LL4 for securities which may be subject to a low load deferred sales charge.
- RBC Dominion Securities Inc.\* and Royal Bank of Canada are separate corporate entities which are affiliated. \* Member-Canadian Investor Protection Fund  
® Registered trademark of Royal Bank of Canada. Used under licence. RBC Dominion Securities is a registered trademark of Royal Bank of Canada. Used under licence. © Copyright 2015. All rights reserved.

**FOOTNOTES**

- \* - Indicates fully paid for securities registered in your name and held by us on your behalf
- # - Indicates "Originating Value" provided by you. RBC Dominion Securities Inc. shall not be responsible for their accuracy
- <sup>1</sup> - Includes accrued interest
- <sup>4</sup> - This security may be subject to a deferred sales charge at the time that it is sold.
- <sup>u</sup> - There is no active market for this security so its market value has been estimated.

**Appendix 5**  
**2018 Guelph LRAMVA Model**  
(Presented in PDF and Excel format)

# LRAMVA Work Form: Checklist and Schematic

**Version 2.0 (2017)**

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2017, 2018, 2019 and 2020 related components). These have been included (but hidden in the work form) in an effort to avoid major updates in the future. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results each year. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

$$\text{LRAMVA (\$)} = (\text{Actual Net CDM Savings} - \text{Forecast CDM Savings}) \times \text{Distribution Volumetric Rate} + \text{Carrying Charges from LRAMVA balance}$$

**Legend**

Drop Down List (Blue)

**Important Checklist**

Yes	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Yes	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Not Applicable	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
Yes	o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
<b>Actual Incremental CDM Savings by Initiative</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges (\$) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			



## LRAMVA Work Form: Summary Tab

<b>Legend</b>	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

**LDC Name** | Guelph Hydro Electric Systems Inc.

**Application Details**

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

**A. Previous LRAMVA Application**

Previous LRAMVA Application (EB#)	EB-2015-0073 and EB-2016-0075
Application of Previous LRAMVA Claim	2016COS and 2017IRM Applications
Period of LRAMVA Claimed in Previous Application	2011-2013 & 2014-2015
Amount of LRAMVA Claimed in Previous Application	\$ 1,362,216.00

**B. Current LRAMVA Application**

Current LRAMVA Application (EB#)	EB-2017-0044	
Application of Current LRAMVA Claim	2018 IRM Application	
Period of New LRAMVA in this Application	2016	
Actual Lost Revenues (\$)	A	\$ 863,356
Forecast Lost Revenues (\$)	B	\$ 239,236
Carrying Charges (\$)	C	\$ 3,147
LRAMVA (\$) for Account 1568	A-B+C	\$ 627,267

**C. Documentation of Changes**

Original Amount	
Amount for Final Disposition	

**Table 1-a. LRAMVA Totals by Rate Class**

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim.

**NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.**

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$114,836	\$1,842	\$116,678
GS<50 kW	kWh	\$74,126	\$1,189	\$75,315
General Service 50 to 999 kW	kW	\$66,862	\$1,073	\$67,935
General Service 1,000 to 4,999 kW	kW	\$84,052	\$1,348	\$85,401
Large Use	kW	\$307,759	\$4,937	\$312,696
Unmetered Scattered Load	kWh	\$0	\$0	\$0
Sentinel Lighting	kW	\$0	\$0	\$0
Street Lighting	kW	-\$23,516	-\$377	-\$23,893
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
<b>Total</b>		<b>\$624,121</b>	<b>\$10,012</b>	<b>\$634,132</b>

**Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class**

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

Depending on the period of LRAMVA to be claimed, LDCs are expected to adjust the totals for carrying charges in row 82 of Table 1-b and the years included in the LRAMVA balance in row 83, as appropriate.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting								Total
		kWh	kWh	kW	kW	kW	kWh	kW	kW	0	0	0	0	0	0	0	
2011 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2012 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2013 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2014 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2015 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2016 Actuals		\$177,703.18	\$89,657.67	\$90,788.27	\$88,681.49	\$416,525.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$863,356.21
2016 Forecast		(\$62,867.03)	(\$15,531.57)	(\$23,925.97)	(\$4,629.03)	(\$108,766.12)	\$0.00	\$0.00	(\$23,515.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$239,235.67)
Amount Cleared																	
Carrying Charges - 2016		\$578.97	\$373.72	\$337.10	\$423.76	\$1,551.62	\$0.00	\$0.00	(\$118.56)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,146.61
Carrying Charges - 2017		\$1,263.20	\$815.39	\$735.49	\$924.58	\$3,385.35	\$0.00	\$0.00	(\$258.68)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,865.33
<b>Total LRAMVA Balance</b>		<b>\$116,678</b>	<b>\$75,315</b>	<b>\$67,935</b>	<b>\$85,401</b>	<b>\$312,696</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$23,893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$634,132</b>

Note: LDC to make note of assumptions included above, if any



# LRAMVA Work Form: Summary of Changes

**Legend**

- User Inputs (Green)
- Drop Down List (Blue)
- Instructions (Grey)

**Table A-1. Changes to Generic Assumptions in LRAMVA Work Form**

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; use of a different LRAMVA threshold; etc. All important changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1	1. LRAMVA Summary	S82, T82, U82, V82	Calculated Jan. 1 to Dec. 31, 2017 interest and summed total amount requested for disposition inclusive of 2017 interest.	Incorporation of 2017 interest into total amount requested for disposition
2	1. LRAMVA Summary	B82	Modified cell description to specify Carrying Charges for 2016 year only.	Incorporation of 2017 interest into total amount requested for disposition
3	1. LRAMVA Summary	B83 to R83	Added row to reflect 2017 Carrying Charges, and linked amounts as calculated on 'Tab 6. Carrying Charges' for each relevant rate class.	Incorporation of 2017 interest into total amount requested for disposition
4	1. LRAMVA Summary	R84	Modified to capture Carrying Charges for 2017	Incorporation of 2017 interest into total amount requested for disposition
5	1. LRAMVA Summary	F27 to F41	Existing formula captured 2016 carrying charges; modified to capture 2017 as well.	Incorporation of 2017 interest into total amount requested for disposition
6	4. 2011-2014 LRAM	B50, B71, B84, B87, B178, B199, B212, B215, B307, B328, B341, B344, B436, B457, B470, B473	Modified certain initiative names which exist in multiple programs to allow Lookup function to work.	To allow Lookup function to work properly between sheets 4 and 7 (eg. modified "Retrofit" to reflect "Retrofit - Business" and "Retrofit - Industrial" and "Demand Response 3" to "Demand Response 3 - Business" and "Demand Response 3 - Industrial").
7	4. 2011-2014 LRAM	Z51 to AC51, AA103 to AC103, AA106 to AC106, AB119, Z179 to AC179, Z191 to AC191, Z200 to AC200, AA247 to AC247, Z308 to AC308, Z317 to AC317, Z320 to AC320, Z329 to AC329, AB339, AA345 to AC345	Removed existing formula equated the rate class allocation pertaining to an adjustment with the rate class allocation pertaining to the verified result for the same program. Input a rate allocation percentage specific to the adjustment instead.	In some cases an adjustment relates to a different customer(s) or project(s) than the initial verified result, and therefore to a different rate class.
8	5. 2015-2020 LRAM	A277 to AM 278	Added new rows to reflect Home Depot Home Appliance Market Uplift Conservation	The program referenced did not appear on the model and it has been added in the 'Other' category.
9	6. Carrying Charges	C42, H114 to H116	Estimated interest for Q4 2017 based on the current prescribed rate of 1.1% per annum.	Incorporation of 2017 interest into total amount requested for disposition
10	6. Carrying Charges	I117 to W117	Modified formula to reflect 2017 interest charges only, and exclude the opening balance for 2017.	As noted in No. 2, 3 and 4 in this table, interest for 2016 and 2017 are presented in individual lines in the LRAMVA summary on Tab 1.
11	7. Persistence Data	H115 to I119	Selected 2011 from the drop down menu for five adjustment items which pertained to 2007-2010.	The drop down menu does not include any years prior to 2011.
etc.				

**Table A-2. Updates to LRAMVA Disposition**

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				



## LRAMVA Work Form: Forecast Lost Revenues

Version 2.0 (2017)

**Legend**

User Inputs (Green)
Drop Down List (Blue)
Auto Populated Cells (White)
Instructions (Grey)

**Table 2-a. LRAMVA Threshold**

**2016**

Please provide the LRAMVA threshold approved in the cost of service (COS) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting						
		kWh	kWh	kW	kW	kW	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0
kWh	33,013,333	4,365,766	1,133,691	3,401,072	728,801	22,538,608	0	0	845,395						
kW	53,193			8871	1546	40432		0	2344						
Summary		4365766	1133691	8871	1546	40432	0	0	2344	0	0	0	0	0	0

Basis of Threshold 0.5\* 2014 + 2015 + 0.5 \* 2016 (App. 21 file EB-2015-0073); Manual adjustment to load forecast = 27,299,116; Amount used for CDM threshold for LRAMVA (2016)=33,013,333

Source of Threshold 2016 Settlement Agreement (EB-2015-0073), p. 20 and Appendix E p. 44 to 47

**Table 2-b. LRAMVA Threshold**

Please provide the LRAMVA threshold approved in the last COS application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting						
		kWh	kWh	kW	kW	kW	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold 0.5\* 201X + 20XX + 0.5 \* 20XX (if available)

Source of Threshold 20XX Settlement Agreement, p. X

**Table 2-c. Inputs for LRAMVA Thresholds**

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	GS<50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting						
		kWh	kWh	kW	kW	kW	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0
2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	2016	4,365,766	1,133,691	8,871	1,546	40,432	0	0	2,344	0	0	0	0	0	0

Note: LDC to make note of assumptions included above, if any

## LRAMVA Work Form: Distribution Rates

**Table 3. Inputs for Distribution Rates and Adjustments by Rate Class**

Please complete Table 3 with the rate class specific distribution rates that pertain to the years of the LRAMVA disposition. Any adjustments that affect distribution rates can be incorporated in the calculation by expanding the "plus" button at the left hand bar. Table 3 will convert the distribution rates to a calendar year rate (January to December) based on the number of months entered in row 16 of each rate year starting from January to the start of the LDC's rate year. Please enter 0 in row 16, if the rate year begins on January 1. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas in Table 3-a accordingly.

	Billing Unit	EB-2009-XXXX	EB-2010-XXXX	EB-2011-XXXX	EB-2012-XXXX	EB-2013-XXXX	EB-2014-XXXX	EB-2015-0073	EB-2016-XXXX	EB-2017-XXXX	EB-2018-XXXX	EB-2019-XXXX	EB-2020-XXXX
Rate Year		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Period 1 (# months)													
Period 2 (# months)		12	12	12	12	12	12	12	12	12	12	12	12
<b>Residential</b>	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0144	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0144	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0144	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS&lt;50 kW</b>	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0137	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0137	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0137	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Service 50 to 999 kW</b>	kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.6971	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.6971	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.6971	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Service 1,000 to 4,999 kW</b>	kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.9942	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.9942	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.9942	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Large Use</b>	kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.6901	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.6901	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.6901	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Unmetered Scattered Load</b>	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0218	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0218	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0218	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sentinel Lighting</b>	kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.1829	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.1829	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.1829	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Street Lighting</b>	kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.0324	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.0324	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.0324	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

**Table 3-a. Distribution Rates by Rate Class**

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. As such, please clear the rates related to the year(s) that are not part of the LRAMVA claim. The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 and 5.

Year	Residential	GS<50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	0	0	0	0	0	0
	kWh	kWh	kW	kW	kW	kWh	kW	kW	0	0	0	0	0	0
2011	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0144	\$0.0137	\$2.6971	\$2.9942	\$2.6901	\$0.0218	\$8.1829	\$10.0324	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition



# LRAMVA Work Form: Determination of Rate Class Allocations

### Instructions

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supporting documentation and rationale for its proposal. This should be shown by customer class and program each year.

P:\DistSysInfo\CDM\Reporting\_TRCGuides\OEB Filing LRAM & SSM\LRAM2017-DRAFT-OEBModelTesting\Generic\_LRAMVA\_Work\_Form\_v2\_Draft\_May 1 2017\_For Comment\*mdwTAB4AvgRateClassAllocation.xlsx|Sheet1

GHESI Rate Class Allocation Actual Amount - 2011 FINAL Results by kWh									
RATE CODE	Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Pre-2011 Programs completed in 2011 Total	Total	% by Rate Class	2011 % Non-RES by Rate Class	
Residential	1,613,390					1,613,390	11.2%	0.0%	
GS<50 kW		778,995				778,995	5.4%	6.1%	
GS 50 to 999 kW		533,135	555,604		1,162,283	2,251,023	15.6%	17.6%	
GS 1000 to 4999 kW		0	185,201		5,811,417	5,996,618	41.6%	46.9%	
Large Users		28,060	2,963,222		774,856	3,766,137	26.1%	29.4%	
Unmetered Scattered Loads						0	0.0%	0.0%	
Sentinel Lighting						0	0.0%	0.0%	
Street Lighting						0	0.0%	0.0%	
<b>Total</b>	<b>1,613,390</b>	<b>1,340,190</b>	<b>3,704,027</b>	<b>0</b>	<b>7,748,556</b>	<b>14,406,163</b>	<b>100.0%</b>	<b>100.0%</b>	

GHESI Rate Class Allocation Estimation - 2012 FINAL VERIFIED Results by kWh									
Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Pre-2011 Programs completed in 2011 Total	Other Total	Adjustments to Previous Year's Verified Results	2012 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2012 towards 2014 Target
876,212			0				876,212	9.8%	1,612,046
	900,009			983			900,992	10.1%	778,346
	2,100,021	1,500,015				883,018	4,483,054	50.1%	2,249,148
	0	150,001					150,001	1.7%	5,991,623
	900,009	450,004			1,188,362		2,538,375	28.4%	3,763,000
							0	0.0%	0
							0	0.0%	0
							0	0.0%	0
<b>876,212</b>	<b>3,900,039</b>	<b>2,100,021</b>	<b>0</b>	<b>983</b>	<b>1,188,362</b>	<b>883,018</b>	<b>8,948,635</b>	<b>100.0%</b>	<b>14,394,163</b>
									persistence: 0.9992

GHESI Rate Class Allocation Actual Amount - 2011 FINAL Results by kW									
RATE CODE	Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Pre-2011 Programs completed in 2011 Total	Total	% by Rate Class	2011 % Non-RES by Rate Class	
Residential	645				0	645	18.9%	0.0%	
GS<50 kW		313			0	313	9.2%	11.3%	
GS 50 to 999 kW		376	90.0%	119	20.0%	712	20.8%	25.7%	
GS 1000 to 4999 kW		0		30	5.0%	970	28.4%	35.0%	
Large Users		42	10.0%	447	75.0%	778	22.8%	28.1%	
Unmetered Scattered Loads						0	0.0%	0.0%	
Sentinel Lighting						0	0.0%	0.0%	
Street Lighting						0	0.0%	0.0%	
<b>Total</b>	<b>645</b>	<b>731</b>	<b>596</b>	<b>0</b>	<b>1,447</b>	<b>3,419</b>	<b>100.0%</b>	<b>100.0%</b>	

GHESI Rate Class Allocation Estimation - 2012 FINAL VERIFIED Results by kW									
Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Pre-2011 Programs completed in 2011 Total	Other Total	Adjustments to Previous Year's Verified Results	2012 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2012 towards 2014 Target
294			0				294	5.8%	563
	295			1			296	5.8%	273
	945	473	68.6%			104	1,522	30.0%	622
	0	59	2.9%				59	1.2%	847
	473	118	28.6%		2,304		2,895	57.1%	680
							0	0.0%	0
							0	0.0%	0
							0	0.0%	0
<b>294</b>	<b>1,713</b>	<b>650</b>	<b>0</b>	<b>1</b>	<b>2,304</b>	<b>104</b>	<b>5,066</b>	<b>100.0%</b>	<b>2,986</b>
									persistence: 0.8734

2011 Non-RES kWh Total: 12,792,773  
2011 Non-RES kW Total: 2,774

NOTE: FOR ACCRUAL OF PERSISTENCE, ONLY USE ENERGY PERSISTENCE FROM PREVIOUS YEARS, AS DEMAND SAVINGS ARE PERCEIVED AS ONLY NEW INCREMENTAL RESOURCES (IE. BUILDING A GENERATOR ONCE)

2011 FINAL	Gross Savings		Net Savings		Contribution to Targets	
	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2011-2014 Net Cumulative Energy Savings (kWh)
Residential Program Total	992	2,503,429	645	1,613,390	519	6,451,825
Commercial & Institutional Program Total	848	1,573,434	731	1,340,190	367	5,148,720
Industrial Program Total	836	4,941,627	596	3,704,027	596	14,816,107
Home Assistance Program Total	0	0	0	0	0	0
Pre-2011 Programs completed in 2011 Total	2,787	14,917,506	1,447	7,748,556	1,447	30,994,225
<b>Total OPA Contracted Province-Wide CDM Programs</b>	<b>5,463</b>	<b>23,935,996</b>	<b>3,418</b>	<b>14,406,163</b>	<b>2,928</b>	<b>57,410,878</b>

2012 FINAL	Gross Savings		Net Savings		Contribution to Targets	
	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2011-2014 Net Cumulative Energy Savings (kWh)
Residential Program Total	584	1,566,827	294	876,212	813	9,080,460
Commercial & Institutional Program Total	2,705	7,560,945	2,363	6,000,060	1,623	22,970,130
Industrial Program Total	0	0	0	0	596	14,816,107
Home Assistance Program Total	0	0	0	0	0	0
Pre-2011 Programs completed in 2011 Total	1	983	1	983	1,448	30,997,176
Other Total	2,304	1,188,362	2,304	1,188,362	2,304	3,565,086
Adjustments to Previous Year's Verified Results	161	1,226,038	104	883,018	102	3,524,672
<b>Total OPA Contracted Province-Wide CDM Programs</b>	<b>5,756</b>	<b>11,543,156</b>	<b>5,067</b>	<b>8,948,635</b>	<b>6,886</b>	<b>84,953,631</b>

2013 FINAL	Gross Savings		Net Savings		Contribution to Targets	
	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2011-2014 Net Cumulative Energy Savings (kWh)
Residential Program Total	661	1,493,857	328	835,414	1,141	10,751,289
Commercial & Institutional Program Total	2,564	9,904,020	2,117	6,831,422	2,674	36,614,202
Industrial Program Total	3,576	81,439	3,576	81,439	596	14,819,546
Home Assistance Program Total	0	0	0	0	0	0
Pre-2011 Programs completed in 2011 Total	0	0	0	0	1,448	30,997,176
Other Total	16	96,000	16	96,000	2,320	3,757,086
Adjustments to Previous Year's Verified Results	72	321,642	54	257,548	156	4,296,775

Total OPA Contracted Province-Wide CDM Programs							
2014 FINAL		Gross Savings		Net Savings		Contribution to Targets	
Program	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2011-2014 Net Cumulative Energy Savings (kWh)	
Residential Program Total	1,096	2,388,659	722	2,137,653	1,863	12,888,942	
Commercial & Institutional Program Total	3,035	11,431,223	2,477	7,895,666	5,151	44,509,867	
Demand Response 3	1,204	0	1,204	0	1,204	42,089	DR3 Contribution to be excluded in 2014 from LRAM calculation
Adjusted Commercial & Institutional Program Total	1,832	11,431,223	1,273	7,895,666	3,947	44,467,779	
Industrial Program Total	3,686	0	3,686	0	4,282	14,897,546	
Demand Response 3	3,686	0	3,686	0	3,686	81,439	DR3 Contribution to be excluded in 2014 from LRAM calculation
Adjusted Industrial Program Total	0	0	0	0	596	14,816,107	
Home Assistance Program Total	1	20,414	1	20,414	1	20,414	
Pre-2011 Programs completed in 2011 Total	0	0	0	0	1,448	30,997,176	
Other Total	688	0	688	0	3,008	3,757,086	
Adjustments to Previous Year's Verified Results	4,794	12,310,965	4,108	8,736,809	4,263	23,799,882	
Total OPA Contracted Province-Wide CDM Programs	13,302	26,151,261	11,683	18,790,542	20,017	130,870,914	
Non-Res Demand Response Contribution	4,890	0	4,890	0	4,890	123,527	DR3 Contribution to be excluded in 2014 from LRAM calculation
Adjusted Total OPA Contracted Province-Wide CDM Programs	8,412	26,151,261	6,793	18,790,542	15,127	130,747,386	
2015 Q4 UNVERIFIED PRELIMINARY							
Program	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Program-to-Date: Net Annual Peak Demand Savings (kW) in 2014	Program-to-Date: 2015-2020 Net Incremental Energy Savings (kWh)	
Residential Program Total			348	1,182,066			
Commercial & Institutional Program Total			5,610	10,880,280			
Industrial Program Total			4,389	39,012,556			
Home Assistance Program Total			0	0			
Adjustments to Previous Year's Verified Results			0	0			
Total IESO Contracted LDC CDM Programs			10,347	51,074,903			

DR3 Contribution to be excluded in 2014 from LRAM calculation

DR3 Contribution to be excluded in 2014 from LRAM calculation

DR3 Contribution to be excluded in 2014 from LRAM calculation

Under CFF, Demand Response is no longer accepted as CDM

NET ENERGY SAVINGS (GWh)	2011	2012	2013	2014	ANNUAL				2019	2020	2021
2011 VERIFIED	14.41	14.39	14.38	14.23							
% of 2011 RESULTS (energy)	100.00%	99.92%	99.83%	98.77%							
2012 VERIFIED	0.88	8.95	8.91	8.80							
% of 2012 RESULTS (energy)	-	100.00%	99.59%	98.32%							
2013 VERIFIED	-	0.26	8.10	8.00							
% of 2013 RESULTS (energy)	-	-	100.00%	98.75%							
2014 VERIFIED	0.45	1.58	8.74	18.79							
% of 2014 RESULTS (energy)	-	-	-	100.00%							

PERSISTENCE for 2011 VERIFIED RESULTS (from GHESI OEB 2011 Annual Report)  
 PERSISTENCE for 2012 VERIFIED RESULTS (from GHESI OEB 2012 Annual Report)  
 PERSISTENCE for 2013 VERIFIED RESULTS (from GHESI OEB 2013 Annual Report)  
 PERSISTENCE for 2014 VERIFIED RESULTS (from GHESI OEB 2014 Annual Report)  
 PERSISTENCE in 2015 calculated from IESO Annual Net-Gross

NET PEAK DEMAND SAVINGS (MW)	2011	2012	2013	2014	ANNUAL				2019	2020	2021
2011 VERIFIED	3.42	2.99	2.98	2.93							
% of 2011 RESULTS (demand)	100.00%	87.34%	87.19%	85.64%							
2012 VERIFIED	0.10	5.07	3.99	3.96							
% of 2012 RESULTS (demand)	-	100.00%	78.76%	78.09%							
2013 VERIFIED	-	0.05	6.09	1.45							
% of 2013 RESULTS (demand)	-	-	100.00%	23.79%							
2014 VERIFIED	0.12	2.77	4.11	11.68							
% of 2014 RESULTS (demand)	-	-	-	100.00%							

PERSISTENCE - ENERGY:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2011	1.000	0.9992	0.9983	0.9877	0.9787	0.9606	0.9271	0.9269	0.7855	0.7697	0.7631
2012	-	1.0000	0.9959	0.9833	0.9143	0.8586	0.7622	0.6729	0.6664	0.6590	0.5803
2013	-	-	1.0000	0.9876	0.9844	0.9680	0.9211	0.9095	0.9095	0.9074	0.8935
2014	-	-	-	1.0000	0.9896	0.9828	0.6654	0.6333	0.6306	0.6252	0.6231
2015	-	-	-	-	1.0000	0.9977	0.9959	0.9956	0.9928	0.9924	0.9855
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-

from "2011 Persistence - Guelph Hydro 20160422.WORKING.xlsx"  
 from "2012 Gross Savings & PERSISTENCE - Guelph Hydro Electric.WORKING.xlsx"  
 from "2013 Guelph Hydro Electric Systems Inc. 2013 Verified Results-GrossPersistentSavings-2014-Sep-22.WORKING.xlsx"  
 from "2014 Guelph Hydro - 2014 Persistence Data 20160425.WORKING.xlsx"  
 from "Final 2015 Annual Verified Results Report - Annual Persistence\_GuelphHydro\_20160729.WORKING.xlsx"

PERSISTENCE - DEMAND:	2011	2012.0000	2013.0000	2014.0000	2015.0000	2016.0000	2017.0000	2018.0000	2019.0000	2020.0000	2021.0000
2011	1.000	0.9985	0.9807	0.9754	0.9650	0.9072	0.9063	0.7998	0.7963	0.7922	0.7225
2012	-	1.0000	0.7878	0.7810	0.3344	0.3154	0.2709	0.2525	0.2495	0.2478	0.2259
2013	-	-	1.0000	0.2379	0.2371	0.2334	0.2151	0.2126	0.2126	0.2120	0.2077
2014	-	-	-	1.0000	0.4991	0.4980	0.4028	0.3909	0.3903	0.3886	0.3880
2015	-	-	-	-	1.0000	0.9994	0.9974	0.9973	0.9947	0.9944	0.9877
2016	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-

from "2011 Persistence - Guelph Hydro 20160422.WORKING.xlsx"  
 from "2012 Gross Savings & PERSISTENCE - Guelph Hydro Electric.WORKING.xlsx"  
 from "2013 Guelph Hydro Electric Systems Inc. 2013 Verified Results-GrossPersistentSavings-2014-Sep-22.WORKING.xlsx"  
 from "2014 Guelph Hydro - 2014 Persistence Data 20160425.WORKING.xlsx"  
 from "Final 2015 Annual Verified Results Report - Annual Persistence\_GuelphHydro\_20160729.WORKING.xlsx"

GHESI's 2011, 2012 and 2013 LRAM recovery was approved by the OEB, and included DR programs. The OEB's 2016 LRAM policy EB-2016-0182 required LDCs to ignore DR savings, starting with the 2014 LRAM claim for GHESI.  
 The OEB's 2016 LRAM policy EB-2016-0182 required LDCs to ignore DR savings, starting with the 2014 LRAM claim for GHESI.

Note: loss of UofG Program Enabled Savings (load curve) after 2014

GHESI Rate Class Allocation Estimation - 2013 FINAL VERIFIED Results by kWh												
Total	Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Pre-2011 Programs completed in 2011 Total	Other Total	Adjustments to Previous Year's Verified Results	2013 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2013 towards 2014 Target	2012 OPA programs persistence in 2013 towards 2014 Target	Total
2,488,258	835,414			0				835,414	10.3%	1,610,702	872,589	3,318,706
1,679,339		341,571						341,571	4.2%	777,697	897,267	2,016,536
6,732,201		1,370,356	341,571				257,548	1,969,475	24.3%	2,247,273	4,464,518	8,681,266
6,141,625		0	1,028,785					1,028,785	12.7%	5,986,628	149,381	7,164,795
6,301,375		2,732,569	1,098,008			96,000		3,926,577	48.5%	3,759,863	2,527,880	10,214,320
0								0	0.0%	0	0	0
0								0	0.0%	0	0	0
0								0	0.0%	0	0	0
23,342,798	835,414	4,444,496	2,468,364	0	0	96,000	257,548	8,101,823	100.0%	14,382,163	8,911,637	31,395,622
									persistence:	0.9983	0.9959	

GHESI Rate Class Allocation Estimation - 2014 FINAL VERIFIED Results by kWh												
Total	Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Other Total	Adjustments to Previous Year's Verified Results	2014 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2014 towards 2014 Target	2012 OPA programs persistence in 2014 towards 2014 Target	2013 OPA programs persistence in 2014 towards 2014 Target	Total
2,137,653				20,414	0	-61,605	2,096,462	11.2%	1,593,567	861,525	825,000	5,376,554
		1,579,133				557,689	2,136,822	11.4%	769,424	885,890	337,313	4,129,449
		1,894,960				881,169	2,776,129	14.8%	2,223,365	4,407,910	1,944,924	11,352,328
		2,684,526				817,651	3,502,177	18.6%	5,922,941	147,487	1,015,960	10,588,565
		1,737,046				6,541,906	8,278,952	44.1%	3,719,864	2,495,828	3,877,628	18,372,272
							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
2,137,653	7,895,666		0	20,414			18,790,542	100.0%	14,229,161	8,798,641	8,000,825	49,819,170
								persistence:	0.9877	0.9832	0.9875	

GHESI Rate Class Allocation Estimation - 2013 FINAL VERIFIED Results by kW												
Total	Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Pre-2011 Programs completed in 2011 Total	Other Total	Adjustments to Previous Year's Verified Results	2013 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2013 towards 2014 Target	2012 OPA programs persistence in 2013 towards 2014 Target	Total
857	328			0				328	5.4%	562	232	1,122
570		212						212	3.5%	273	233	718
2,144		708	159	15.8%			54	921	15.1%	621	1,199	2,741
907		0	443	8.1%				443	7.3%	846	47	1,336
3,574		900	3,272	76.1%		16		4,187	68.7%	679	2,280	7,146
0								0	0.0%	0	0	0
0								0	0.0%	0	0	0
0								0	0.0%	0	0	0
8,052	328	1,819	3,874	0	0	16	54	6,091	100.0%	2,981	3,991	13,062
									persistence:	0.8719	0.7876	

GHESI Rate Class Allocation Estimation - 2014 FINAL VERIFIED Results by kW												
Total	Residential Program Total	Commercial & Institutional Program Total	Industrial Program Total	Home Assistance Program Total	Other Total	Adjustments to Previous Year's Verified Results	2014 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2014 towards 2014 Target	2012 OPA programs persistence in 2014 towards 2014 Target	2013 OPA programs persistence in 2014 towards 2014 Target	Total
722				1	688	-46	1,366	20.1%	552	230	78	2,226
		191				104	295	4.3%	268	231	50	845
		357	32.9%			238	595	8.8%	610	1,189	219	2,613
		522	48.2%			180	702	10.3%	831	46	105	1,685
		204	18.8%			3,630	3,834	56.4%	666	2,261	996	7,757
							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
722	1,273		0	1	688	4,108	6,793	100.0%	2,928	3,957	1,449	15,126
								persistence:	0.8564	0.7809	0.2379	

GHESI Rate Class Allocation Estimation by % - 2015 FINAL VERIFIED Results 2016-Jun-30 by kWh											
RESIDENTIAL Total (includes Low Income)	BUSINESS Total (includes C&I and Industrial)	LOCAL & REGIONAL Programs Total	PILOT Program Total	OTHER Total (includes Adjustments to Previous Years Final)	2015 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2015 towards 2020 Target	2012 OPA programs persistence in 2015 towards 2020 Target	2013 OPA programs persistence in 2015 towards 2020 Target	2014 IESO programs persistence in 2015 towards 2020 Target	Total
2,615,165					2,615,165	4.6%	1,579,086	801,111	822,412	2,074,756	7,892,529
	100,000				100,000	0.2%	762,432	823,767	336,255	2,114,698	4,137,152
	2,000,000				2,000,000	3.5%	2,203,161	4,098,805	1,938,822	2,747,386	12,988,174
	7,000,000				7,000,000	12.3%	5,869,117	137,145	1,012,773	3,465,917	17,484,952
	45,000,000				45,000,000	79.3%	3,686,061	2,320,808	3,865,463	8,193,235	63,065,567
					0	0.0%	0	0	0	0	0
					0	0.0%	0	0	0	0	0
					0	0.0%	0	0	0	0	0
2,615,165	54,100,000	0	0	0	56,715,165	100.0%	14,099,856	8,181,634	7,975,725	18,595,993	105,568,373
							persistence:	0.9787	0.9143	0.9844	0.9896

GHESI Rate Class Allocation Estimation by % - 2015 FINAL VERIFIED Results 2016-Jun-30 by kW											
RESIDENTIAL Total (includes Low Income)	BUSINESS Total (includes C&I and Industrial)	LOCAL & REGIONAL Programs Total	PILOT Program Total	OTHER Total (includes Adjustments to Previous Years Final)	2015 Incremental Total Estimated by Rate Class	Estimated % Allocation	2011 OPA programs persistence in 2015 towards 2020 Target	2012 OPA programs persistence in 2015 towards 2020 Target	2013 OPA programs persistence in 2015 towards 2020 Target	2014 IESO programs persistence in 2015 towards 2020 Target	Total
532					532	4.4%	622	98	78	682	2,012
	500				500	4.2%	302	99	50	147	1,099
	1,000				1,000	8.3%	688	509	218	297	2,712
	2,000				2,000	16.6%	936	20	105	350	3,412
	8,000				8,000	66.5%	751	968	993	1,914	12,626
					0	0.0%	0	0	0	0	0
					0	0.0%	0	0	0	0	0
					0	0.0%	0	0	0	0	0
532	11,500	0	0	0	12,032	100.0%	3,299	1,694	1,444	3,390	21,861
							persistence:	0.9650	0.3344	0.2371	0.4991

GHESI Rate Class Allocation Percent - Retrofit Program - 2016 Final Verified Results			
RATE CLASS	Description	% Allocation based on Energy	% Allocation based on Demand
Residential	RES	0.0%	0.0%
GS<50 kW	GS<50	8.1%	11.4%
GS 50 to 999 kW	GS<1MW	27.8%	31.2%
GS 1000 to 4999 kW	GS<5MW	33.8%	21.7%
Large Users	LU	30.2%	35.8%
Unmetered Scattered Loads	UMSL	0.0%	0.0%
Sentinel Lighting	SENLT	0.0%	0.0%
Street Lighting	STLT	0.0%	0.0%
	Total:	100.0%	100.0%













2014 Savings Persisting in 2016	1,904,751	1,858,847	4,571	6,694	2,612	0	0	0
2014 Savings Persisting in 2017	1,903,361	1,731,282	4,498	6,587	2,570	0	0	0
2014 Savings Persisting in 2018	1,841,773	1,675,301	4,272	6,255	2,441	0	0	0
2014 Savings Persisting in 2019	1,791,527	1,675,301	4,272	6,255	2,441	0	0	0
2014 Savings Persisting in 2020	1,791,527	1,656,327	4,194	6,142	2,397	0	0	0

Note: LDC to make note of key assumptions included above

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## LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

Legend
User Inputs (Green)
Auto Populated Cells (White)
Instructions (Grey)

- Instructions**
- LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2015-2020 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.
  - Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2016 programs that were reported by the IESO in 2017 should be included in the 2016 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future can be claimed as approved LRAMVA amounts are considered to be final.
  - The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.
  - LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.
  - The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

**Tables**

[Table 5-a. 2015 Lost Revenues](#)  
[Table 5-b. 2016 Lost Revenues](#)  
[Table 5-c. 2017 Lost Revenues](#)  
[Table 5-d. 2018 Lost Revenues](#)  
[Table 5-e. 2019 Lost Revenues](#)  
[Table 5-f. 2020 Lost Revenues](#)

**Table 5-a. 2015 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA								
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Residential	GS-50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
<b>Legacy Framework</b>																															
<b>Residential Program</b>																															
1	Coupon Initiative	220,890	220,890	220,890	220,890	220,890	220,890	220,890	220,841	220,841	220,841	12	14	14	14	14	14	14	14	14	14	14	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
2	Bi-Annual Retailer Event Initiative	316,563	316,563	316,563	316,563	316,563	316,563	316,563	316,552	316,552	316,552	12	24	24	24	24	24	24	24	24	24	24	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
3	Appliance Retirement Initiative	0	46,864	46,864	46,656	26,046	0	0	0	0	0	12	0	7	7	7	4	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
4	HVAC Incentives Initiative	515,733	515,733	515,733	515,733	515,733	515,733	515,733	515,733	515,733	515,733	12	273	273	273	273	273	273	273	273	273	273	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	12,605	12,605	12,605	12,605	12,605	12,605	12,605	12,605	12,605	12,605	12	6	6	6	6	6	6	6	6	6	6	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
5	Residential New Construction and Major	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
<b>Commercial &amp; Institutional Program</b>																															
6	Energy Audit Initiative	0	142,541	142,541	142,541	0	0	0	0	0	0	12	0	30	30	30	0	0	0	0	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	152,133	9,592	9,592	9,592	152,133	152,133	152,133	152,133	152,133	152,133	12	32	2	2	2	32	32	32	32	32	32	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
7	Efficiency: Equipment Replacement Incentive Initiative	13,976,235	14,020,784	13,976,235	13,976,235	13,976,235	13,976,235	13,571,889	13,571,889	13,180,751	11,739,120	12	6,978	6,992	6,978	6,978	6,978	6,895	6,895	6,849	6,580	9.00%	11.00%	10.00%	76.00%	0.00%	0.00%	0.00%	0.00%	106%	
	Adjustment to 2015 savings	1,007,040	1,007,040	1,007,040	1,007,040	1,007,040	1,007,040	932,984	932,984	924,392	608,291	12	147	147	147	147	147	135	135	135	84	0.00%	9.00%	11.00%	10.00%	76.00%	0.00%	0.00%	0.00%	106%	
8	Direct Install Lighting and Water Heating Initiative	57,881	97,357	57,881	57,881	57,881	57,881	57,881	57,881	57,881	57,881	12	13	22	13	13	13	13	13	13	13	13	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
9	New Construction and Major Renovation Initiative	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	92,866	92,866	92,866	92,866	92,866	92,866	92,866	92,866	92,866	92,866	12	21	21	21	21	21	21	21	21	21	21	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
10	Existing Building Commissioning Incentive Initiative	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%
<b>Industrial Program</b>																															
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative	42,147,864	42,147,864	42,147,864	42,147,864	42,147,864	42,147,864	42,147,864	42,147,864	42,147,864	42,147,864	12	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	4,811	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100%
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative	17,239	17,239	17,239	17,239	17,239	17,239	17,239	17,239	17,239	17,239	12	5	5	5	5	5	5	5	5	5	5	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
<b>Low Income Program</b>																															
14	Low Income Initiative	372,886	414,753	393,471	372,886	372,886	372,886	372,886	205,499	204,696	204,696	12	35	37	36	35	35	35	35	35	26	25	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100%
<b>Other</b>																															
15	Aboriginal Conservation Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%

Laura van Eykeren: Total will not add to 100% as the model row mixes energy (RES, GS-50) and Non-RES (GS-50) LRAM settlement calculations.

	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
16	Program Enabled Savings	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
	<b>Conservation Fund Pilots</b>																																	
17	Conservation Fund Pilot - EnerNOC	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
18	Loblaws Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
19	Conservation Fund Pilot - SEG	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
20	Social Benchmarking Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
	<b>Conservation First Framework</b>																																	
	<b>Residential Province-Wide Programs</b>																																	
21	Save on Energy Coupon Program	Verified	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461	728,461												
	Adjustment to 2015 savings	True-up	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	82,963	46	46	46	46	46	46	46	46	100.00%	100%		
22	Save on Energy Heating and Cooling Program	Verified	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	240,796	124	124	124	124	124	124	124	124	100.00%	100%		
	Adjustment to 2015 savings	True-up	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	35,577	18	18	18	18	18	18	18	18	100.00%	100%		
23	Save on Energy New Construction Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	6	6	6	6	6	6	6	6	100.00%	100%		
24	Save on Energy Home Assistance Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	100.00%	100%		
	<b>Non-Residential Province-Wide Programs</b>																																	
25	Save on Energy Audit Funding Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0				
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0.00%	0.00%		
26	Save on Energy Retrofit Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0				
	Adjustment to 2015 savings	True-up	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	674,627	133	133	133	133	133	133	129	129	129	117	9.00%	106%
27	Save on Energy Small Business Lighting Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0				
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0.00%	0.00%		
28	Save on Energy High Performance New Construction Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	122,249	12	14	14	14	14	14	14	14	14	100.00%	100%	
29	Save on Energy Existing Building Commissioning Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0.00%	0.00%		
30	Save on Energy Process & Systems Upgrades Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0.00%	0.00%		
31	Save on Energy Monitoring & Targeting Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0.00%	0.00%		
32	Save on Energy Energy Manager Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0.00%	0.00%		
	<b>Local &amp; Regional Programs</b>																																	
33	Business Refrigeration Local Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
34	First Nation Conservation Local Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
35	Social Benchmarking Local Program	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
	<b>Pilot Programs</b>																																	
36	Enersource Hydro Mississauga Inc. - Performance-Based Conservation Pilot Program - Conservation Fund	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
37	EnWin Utilities Ltd. - Building Optimization Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
38	EnWin Utilities Ltd. - Re-Invest Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
39	Horizon Utilities Corporation - ECM Furnace Motor Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
40	Horizon Utilities Corporation - Social Benchmarking Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
41	Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
	Adjustment to 2015 savings	True-up	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	0.00%	0.00%		
42	Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot	Verified	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												









Program	Results Status	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Monthly Multiplier	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Residential	GS=50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
<b>Legacy Framework</b>																															
Actual CDM Savings in 2019		0											0										0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2019													0										0	0	0	0	0	0	0	0	0
Distribution Rate in 2019																															
Lost Revenue in 2019 from 2011 programs																															
Lost Revenue in 2019 from 2012 programs																															
Lost Revenue in 2019 from 2013 programs																															
Lost Revenue in 2019 from 2014 programs																															
Lost Revenue in 2019 from 2015 programs																															
Lost Revenue in 2019 from 2016 programs																															
Lost Revenue in 2019 from 2017 programs																															
Lost Revenue in 2019 from 2018 programs																															
Lost Revenue in 2019 from 2019 programs																															
<b>Total Lost Revenues in 2019</b>																															
<b>Forecast Lost Revenues in 2019</b>																															
<b>LRAMVA in 2019</b>																															
2019 Savings Persisting in 2020																															
Note: LDC to make note of key assumptions included above																															

Table 5-f. 2020 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	Residential	GS=50 kW	General Service 50 to 999 kW	General Service 1,000 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total			
<b>Legacy Framework</b>																																		
Actual CDM Savings in 2020		0												0																				
Forecast CDM Savings in 2020														0																				
Distribution Rate in 2020																																		
Lost Revenue in 2020 from 2011 programs																																		
Lost Revenue in 2020 from 2012 programs																																		
Lost Revenue in 2020 from 2013 programs																																		
Lost Revenue in 2020 from 2014 programs																																		
Lost Revenue in 2020 from 2015 programs																																		
Lost Revenue in 2020 from 2016 programs																																		
Lost Revenue in 2020 from 2017 programs																																		
Lost Revenue in 2020 from 2018 programs																																		
Lost Revenue in 2020 from 2019 programs																																		
Lost Revenue in 2020 from 2020 programs																																		
<b>Total Lost Revenues in 2020</b>																																		
<b>Forecast Lost Revenues in 2020</b>																																		
<b>LRAMVA in 2020</b>																																		
Note: LDC to make note of key assumptions included above																																		

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2020 Q2	
2020 Q3	
2020 Q4	

[Check OEB website](#)

Aug-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared													
<b>Opening Balance for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared													
<b>Opening Balance for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared													
<b>Opening Balance for 2016</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-16	2011-2016	Q1	0.09%	\$8.77	\$5.66	\$5.11	\$6.42	\$23.51	\$0.00	\$0.00	\$0.00	-\$1.80	\$47.68
Mar-16	2011-2016	Q1	0.09%	\$17.54	\$11.32	\$10.22	\$12.84	\$47.02	\$0.00	\$0.00	\$0.00	-\$3.59	\$95.35
Apr-16	2011-2016	Q2	0.09%	\$26.32	\$16.99	\$15.32	\$19.26	\$70.53	\$0.00	\$0.00	\$0.00	-\$5.39	\$143.03
May-16	2011-2016	Q2	0.09%	\$35.09	\$22.65	\$20.43	\$25.68	\$94.04	\$0.00	\$0.00	\$0.00	-\$7.19	\$190.70
Jun-16	2011-2016	Q2	0.09%	\$43.86	\$28.31	\$25.54	\$32.10	\$117.55	\$0.00	\$0.00	\$0.00	-\$8.98	\$238.38
Jul-16	2011-2016	Q3	0.09%	\$52.63	\$33.97	\$30.65	\$38.52	\$141.06	\$0.00	\$0.00	\$0.00	-\$10.78	\$286.06
Aug-16	2011-2016	Q3	0.09%	\$61.41	\$39.64	\$35.75	\$44.94	\$164.57	\$0.00	\$0.00	\$0.00	-\$12.57	\$333.73
Sep-16	2011-2016	Q3	0.09%	\$70.18	\$45.30	\$40.86	\$51.37	\$188.08	\$0.00	\$0.00	\$0.00	-\$14.37	\$381.41
Oct-16	2011-2016	Q4	0.09%	\$78.95	\$50.96	\$45.97	\$57.79	\$211.58	\$0.00	\$0.00	\$0.00	-\$16.17	\$429.08
Nov-16	2011-2016	Q4	0.09%	\$87.72	\$56.62	\$51.08	\$64.21	\$235.09	\$0.00	\$0.00	\$0.00	-\$17.96	\$476.76
Dec-16	2011-2016	Q4	0.09%	\$96.49	\$62.29	\$56.18	\$70.63	\$258.60	\$0.00	\$0.00	\$0.00	-\$19.76	\$524.43
<b>Total for 2016</b>				<b>\$578.97</b>	<b>\$373.72</b>	<b>\$337.10</b>	<b>\$423.76</b>	<b>\$1,551.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$118.56</b>	<b>\$3,146.61</b>
Amount Cleared													
<b>Opening Balance for 2017</b>				<b>\$578.97</b>	<b>\$373.72</b>	<b>\$337.10</b>	<b>\$423.76</b>	<b>\$1,551.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$118.56</b>	<b>\$3,146.61</b>
Jan-17	2011-2017	Q1	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Feb-17	2011-2017	Q1	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Mar-17	2011-2017	Q1	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Apr-17	2011-2017	Q2	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
May-17	2011-2017	Q2	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Jun-17	2011-2017	Q2	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Jul-17	2011-2017	Q3	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Aug-17	2011-2017	Q3	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Sep-17	2011-2017	Q3	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Oct-17	2011-2017	Q4	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Nov-17	2011-2017	Q4	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
Dec-17	2011-2017	Q4	0.09%	\$105.27	\$67.95	\$61.29	\$77.05	\$282.11	\$0.00	\$0.00	\$0.00	-\$21.56	\$572.11
<b>Total for 2017</b>				<b>\$1,263.20</b>	<b>\$815.39</b>	<b>\$735.49</b>	<b>\$924.58</b>	<b>\$3,385.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$258.68</b>	<b>\$6,865.33</b>
Amount Cleared													



# Supporting Documentation: LDC Persistence Savings Results from IESO

<b>Legend</b>	User Inputs (Green)
	Drop Down List (Blue)
	Instructions (Grey)

- Instructions (Steps)**
- Columns B to H of this tab have been structured in a way to match the formatting of the persistence report provided by the IESO. Please copy and paste the program information by initiative in Columns B to H and the corresponding de
  - Please identify the source of the report via the dropdown list in Column I.
  - To facilitate the identification of adjustments that may be available in a prospective year's results report, it will be easier to sort all the savings by implementation year (Column H). This can be done by clicking on the filter button at cell H
  - Please identify what the savings value represents (i.e., current year savings for the year or an adjustment to a prior year) via the dropdown list in Column J. Current year savings would be identified with an implementation year that mat
  - Please manually input or link the applicable savings and adjustments (Columns L to BT) for all applicable initiatives in Tabs 4 and 5 of this work form.
- NOTE: The Net Verified Peak Demand Savings table and Net Verified Energy Savings table below are in the reverse order to the accompanying tables in Tab 4 and Tab 5. The tables below match those provided by the IESO.**

Table 7. 2011-2020 Verified Program Results and Persistence into Future Years

Step:	#1					#3	#2	#4
Portfolio	Program	Initiative	LDC	Sector	Conservation Resource Type	(Implementation) Year	Identify Source of Report	Identify Status of Savings
Tier 1	Consumer	Appliance Exchange	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Consumer	Bi-Annual Retailer Event	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Consumer	Conservation Instant Coupon Booklet	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2011	2011 Results Persistence	Current year savings
Tier 1	Consumer	Retailer Co-op	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Business	Demand Response 3 - Business	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	DR	2011	2011 Results Persistence	Current year savings
Tier 1	Business	Demand Response 3 - Industrial	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	DR	2011	2011 Results Persistence	Current year savings
Tier 1	Business	Direct Install Lighting	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Industrial	Demand Response 3 - Industrial	Guelph Hydro Electric Systems Inc.	Industrial	DR	2011	2011 Results Persistence	Current year savings
Tier 1	Industrial	Retrofit - Industrial	Guelph Hydro Electric Systems Inc.	Industrial	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Pre-2011 Programs Completed in 2011	Electricity Retrofit Incentive Program	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Pre-2011 Programs Completed in 2011	High Performance New Construction	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings
Tier 1	Business	Direct Install Lighting	Guelph Hydro Electric Systems Inc.	C&I	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	C&I	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	C&I	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Consumer	Appliance Exchange	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Consumer	Bi-Annual Retailer Event	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Consumer	Conservation Instant Coupon Booklet	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Pre-2011 Programs Completed in 2011	High Performance New Construction	Guelph Hydro Electric Systems Inc.	C&I	EE	2012	2012 Results Persistence	Current year savings
Tier 1	Business	Demand Response 3 - Industrial	Guelph Hydro Electric Systems Inc.	C&I	DR	2012	2012 Results Persistence	Current year savings
Tier 1	Other	Program Enabled Savings	Guelph Hydro Electric Systems Inc.	Other	EE	2012	2012 Results Persistence	Current year savings
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2013	2013 Results Persistence	Current year savings
LDC	Business	Demand Response 3 - Business	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	DR	2013	2013 Results Persistence	Current year savings
LDC	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2013	2013 Results Persistence	Current year savings
LDC	Business	Direct Install Lighting	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2013	2013 Results Persistence	Current year savings
LDC	Consumer	Conservation Instant Coupon Booklet	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Current year savings
LDC	Consumer	Appliance Exchange	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Current year savings
LDC	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Current year savings
LDC	Consumer	Bi-Annual Retailer Event	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Current year savings
LDC	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Current year savings
LDC	Industrial	Demand Response 3 - Industrial	Guelph Hydro Electric Systems Inc.	Industrial	DR	2013	2013 Results Persistence	Current year savings
LDC	Other	Program Enabled Savings	Guelph Hydro Electric Systems Inc.	Other	EE	2013	2013 Results Persistence	Current year savings
LDC	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Current year savings
LDC	Business	Direct Install Lighting	Guelph Hydro Electric Systems Inc.	Commercial	EE	2014	2014 Results Persistence	Current year savings
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial	EE	2014	2014 Results Persistence	Current year savings
LDC	Business	New Construction	Guelph Hydro Electric Systems Inc.	Commercial	EE	2014	2014 Results Persistence	Current year savings
LDC	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	Commercial	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	Appliance Exchange	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	Appliance Retirement	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	Bi-Annual Retailer Event	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	Conservation Instant Coupon Booklet	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Home Assistance	Home Assistance Program	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2014	2014 Results Persistence	Current year savings
LDC	Other	Time of Use Savings	Guelph Hydro Electric Systems Inc.	Other	DR	2014	2014 Results Persistence	Current year savings
Tier 1	Business	Demand Response 3 - Business	Guelph Hydro Electric Systems Inc.	Commercial	DR	2014	2014 Results Persistence	Current year savings
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2014	2014 Results Persistence	Current year savings
Tier 1	Industrial	Demand Response 3 - Industrial	Guelph Hydro Electric Systems Inc.	Industrial	DR	2014	2014 Results Persistence	Current year savings
Tier 1 True Up	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	C&I	EE	2011	2011 Results Persistence	Adjustment
Tier 1 True Up	Business	Direct Install Lighting	Guelph Hydro Electric Systems Inc.	C&I	EE	2011	2011 Results Persistence	Adjustment
Tier 1 True Up	Pre-2011 Programs Completed in 2011	High Performance New Construction	Guelph Hydro Electric Systems Inc.	C&I	EE	2011	2011 Results Persistence	Adjustment
Tier 1 True Up	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Adjustment
Tier 1 True Up	Consumer	Bi-Annual Retailer Event	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Adjustment
Tier 1 True Up	Consumer	Conservation Instant Coupon Booklet	Guelph Hydro Electric Systems Inc.	Residential	EE	2011	2011 Results Persistence	Adjustment
LDC	Program Enabled	Program Enabled Savings	Guelph Hydro Electric Systems Inc.	Other	EE	2011	2011 Results Persistence	Adjustment
Tier 1	Business	Demand Response 3 - Business	Guelph Hydro Electric Systems Inc.	Commercial	DR	2011	2011 Results Persistence	Adjustment
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2012	2012 Results Persistence	Adjustment
LDC	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	Commercial & Institutional	EE	2012	2012 Results Persistence	Adjustment
LDC	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Adjustment
LDC	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Adjustment
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial	EE	2012	2012 Results Persistence	Adjustment
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial	EE	2012	2012 Results Persistence	Adjustment
LDC	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	Commercial	EE	2012	2012 Results Persistence	Adjustment
LDC	Program Enabled	Program Enabled Savings	Guelph Hydro Electric Systems Inc.	Other	EE	2012	2012 Results Persistence	Adjustment
LDC	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	EE	2012	2012 Results Persistence	Adjustment
Tier 1	Industrial	Energy Manager	Guelph Hydro Electric Systems Inc.	Industrial	EE	2012	2012 Results Persistence	Adjustment
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial	EE	2013	2013 Results Persistence	Adjustment
LDC	Business	Energy Audit	Guelph Hydro Electric Systems Inc.	Commercial	EE	2013	2013 Results Persistence	Adjustment
LDC	Business	New Construction	Guelph Hydro Electric Systems Inc.	Commercial	EE	2013	2013 Results Persistence	Adjustment
LDC	Business	Retrofit - Business	Guelph Hydro Electric Systems Inc.	Commercial	EE	2013	2013 Results Persistence	Adjustment
LDC	Consumer	Conservation Instant Coupon Booklet	Guelph Hydro Electric Systems Inc.	Residential	EE	2013	2013 Results Persistence	Adjustment
LDC	Consumer	HVAC Incentives	Guelph Hydro Electric Systems Inc.	Residential	DR	2013	2013 Results Persistence	Adjustment
Tier 1	Industrial	Energy Manager	Guelph Hydro Electric Systems Inc.	Industrial	EE	2013	2013 Results Persistence	Adjustment
Tier 1	Business	Demand Response 3 - Business	Guelph Hydro Electric Systems Inc.	Commercial	DR	2009	2011 Results Persistence	Adjustment
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2007	2011 Results Persistence	Adjustment
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2008	2011 Results Persistence	Adjustment
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2009	2011 Results Persistence	Adjustment
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2010	2011 Results Persistence	Adjustment
Tier 1	Consumer	Residential Demand Response	Guelph Hydro Electric Systems Inc.	Residential	DR	2011	2011 Results Persistence	Adjustment
Residential		Save on Energy Coupon Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Residential		Save on Energy Heating and Cooling Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Residential		Appliance Retirement Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Residential		Coupon Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Residential		Bi-Annual Retailer Event Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Residential		HVAC Incentives Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Commercial and Institutional		Energy Audit Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Commercial and Institutional		Efficiency: Equipment Replacement Incentive Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Commercial and Institutional		Direct Install Lighting and Water Heating Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Industrial		Process and Systems Upgrades Initiatives - Project Incentive Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Industrial		Process and Systems Upgrades Initiatives - Energy Manager Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Low Income		Low Income Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Current year savings
Residential		Save on Energy Coupon Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Residential		Save on Energy Heating and Cooling Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Residential		Save on Energy New Construction Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Business		Save on Energy Retrofit Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Business		Save on Energy High Performance New Construction Program	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Residential		Coupon Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Residential		HVAC Incentives Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Commercial and Institutional		Energy Audit Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Commercial and Institutional		Efficiency: Equipment Replacement Incentive Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Commercial and Institutional		New Construction and Major Renovation Initiative	Guelph Hydro Electric Systems Inc.			2015	2015 Results Persistence	Adjustment
Residential		Save on Energy Coupon Program	Guelph Hydro Electric Systems Inc.			2016	2016 Results Persistence	Current year savings
Residential		Save on Energy Heating and Cooling Program	Guelph Hydro Electric Systems Inc.			2016	2016 Results Persistence	Current year savings
Business		Save on Energy Retrofit Program	Guelph Hydro Electric Systems Inc.			2016	2016 Results Persistence	Current year savings
Business		Save on Energy High Performance New Construction Program	Guelph Hydro Electric Systems Inc.			2016	2016 Results Persistence	Current year savings
Conservation Fund		Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	Guelph Hydro Electric Systems Inc.			2016	2016 Results Persistence	Current year savings



mand and energy savings data by initiative in Columns L to BT of this work form.

25 (highlighted in orange). Before you sort values, please ensure that all table columns have filters.

ches the year of the persistence report. A savings adjustment would be identified with a prior year implementation in the future year's results report.

#1

Net Verified Annual Peak Demand Savings at the End-User Level (kW)																	
2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
2.55	2.55	2.55	1.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42.57	42.57	42.57	42.00	29.18	0	0	0	0	0	0	0	0	0	0	0	0	0
15.11	15.11	15.11	15.11	14.05	12.90	10.44	10.37	12.57	5.96	0.85	0.85	0.85	0.79	0.79	0.66	0	0
10.76	10.76	10.76	10.76	10.13	9.44	8.00	7.92	9.23	5.28	0.63	0.63	0.63	0.61	0.61	0.58	0	0
449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80	449.80
124.32	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
1.92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312.91	312.91	308.46	257.10	257.10	257.10	88.32	85.93	85.93	85.93	83.63	83.63	0.00	0.00	0.00	0.00	0	0
109.52	109.52	109.52	109.52	109.52	109.52	109.52	109.52	109.52	73.55	73.55	73.55	9.52	9.52	9.52	9.52	9.52	9.52
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
595.53	595.53	595.53	595.53	595.53	595.53	595.53	595.53	309.97	309.97	309.97	165.78	165.78	165.78	165.78	165.78	165.78	165.78
1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38	1385.38
61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	61.74	36.98	36.98
0	156.24	156.24	153.91	144.59	144.59	62.41	62.41	62.41	62.41	62.41	61.43	61.43	0	0	0	0	0
0	1055.06	1048.52	1019.44	841.85	841.85	753.05	745.07	745.07	736.88	629.16	622.93	622.93	381.53	304.83	304.83	29.36	10.37
0	82.83	82.83	82.83	82.83	0	0	0	0	0	0	0	0	0	0	0	0	0
0	3.17	3.17	3.17	3.15	0	0	0	0	0	0	0	0	0	0	0	0	0
0	22.82	22.82	22.82	22.82	13.67	0	0	0	0	0	0	0	0	0	0	0	0
0	13.30	13.30	13.30	13.30	12.17	10.30	7.71	7.68	7.68	4.95	1.94	1.94	1.94	1.90	1.90	1.86	0.52
0	2.07	2.07	2.07	2.07	2.06	2.06	1.76	1.75	1.75	1.75	0.03	0.03	0.03	0.03	0.03	0.03	0
0	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10	253.10
0	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
0	1068.79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	2304.00	2304.00	2304.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00	228.00
0	0	8.81	8.81	8.81	8.81	0	0	0	0	0	0	0	0	0	0	0	0
0	0	1063.95	937.68	937.68	937.68	896.61	889.11	889.11	889.09	866.30	811.62	744.38	744.21	629.44	626.84	626.84	510.66
0	0	104.82	104.82	102.83	98.61	56.55	56.55	56.55	56.55	56.55	56.55	56.51	43.38	0	0	0	0
0	0	4.64	4.64	4.47	3.83	3.83	3.83	3.83	3.83	2.86	2.86	2.30	2.30	2.30	2.30	2.30	2.29
0	0	11.19	11.19	11.19	11.19	0.00	0	0	0	0	0	0	0	0	0	0	0
0	0	14.03	14.03	14.03	13.72	7.40	0	0	0	0	0	0	0	0	0	0	0
0	0	10.63	10.63	10.05	8.06	8.06	8.06	8.06	8.04	6.91	6.91	5.02	3.24	3.24	3.18	3.18	3.14
0	0	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23	287.23
0	0	3576.49	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
0	0	0.01	0.01	0.01	0.01	0.00	0	0	0	0	0	0	0	0	0	0	0
0	0	0	107.88	105.69	102.07	66.08	66.08	66.08	66.08	66.08	66.08	66.08	65.64	24.45	0	0	0
0	0	0	53.47	53.47	53.47	53.47	0	0	0	0	0	0	0	0	0	0	0
0	0	0	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02
0	0	0	1106.59	1100.94	1100.94	1082.47	1078.70	1078.70	1059.04	1059.04	1020.29	937.00	844.22	832.30	731.08	703.62	703.62
0	0	0	13.88	13.88	13.88	13.88	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0.35	0.35	0.35	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0.71	0.71	0.71	0.71	0	0	0	0	0	0	0	0	0	0	0
0	0	0	4.81	4.81	4.81	4.81	0	0	0	0	0	0	0	0	0	0	0
0	0	0	7.38	7.38	7.38	7.38	7.38	7.38	0	0	0	0	0	0	0	0	0
0	0	0	72.26	63.07	58.29	58.29	58.29	58.29	58.29	58.24	58.24	54.37	49.48	41.92	41.92	41.71	41.71
0	0	0	20.41	19.23	18.65	18.65	18.65	18.65	18.65	17.84	17.84	15.78	11.66	11.45	11.45	11.43	11.43
0	0	0	1.42	1.37	1.23	1.17	1.14	1.14	1.14	1.14	0.54	0.41	0.41	0.41	0.41	0.41	0.41
0	0	0	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75	350.75
0	0	0	688.42	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	1203.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	60.01	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	3686.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135.35	135.35	135.35	135.35	135.35	135.35	127.95	45.45	30.28	30.28	30.28	30.28	16.86	16.86	16.86	16.86	16.86	16.86
40.22	40.22	40.22	37.58	37.58	37.58	6.39	6.39	6.39	6.39	6.33	6.33	0	0	0	0	0	0
-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98	-0.98
-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27	-71.27
0.97	0.97	0.97	0.97	0.97	0.89	0.51	0.51	0.51	0.16	0.07	0.07	0.07	0.06	0.06	0.06	0.06	0.06
0.14	0.14	0.14	0.14	0.14	0.13	0.09	0.09	0.09	0.05	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48	119.48
0	0	0	1.68	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	15.53	15.53	15.53	15.53	30.54	28.54	28.41	28.41	24.27	23.50	21.79	21.79	1.45	1.25	1.25	1.25	0.34
0	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
0	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
0	0.52	0.52	0.52	0.52	0	0	0	0	0	0	0	0	0	0	0	0	0
0	2.76	2.76	2.76	2.76	0	0	0	0	0	0	0	0	0	0	0	0	0
0	5.07	5.07	5.07	5.07	5.07	2.71	2.71	2.71	2.71	2.71	2.5	2.5	1.18	1.18	1.18	1.18	1.18
0	2638.80	2638.80	2638.80	2638.80	2638.80	2638.80	2638.80	2638.80	2638.80	2638.80	168.30	168.30	168.30	168.30	168.30	168.30	168.30
0	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0.00584503	0.00584503	0.00584503	0.00584503	0	0	0	0	0	0	0	0	0	0	0	0
0	0	1040.585555	1040.585555	1040.585555	1040.585555	0	0	0	0	0	0	0	0	0	0	0	0
0	0	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627	1.696128627
0	0	282.4656028	281.5579995	281.5579995	281.5579995	266.1715387	204.0985951	204.0985951	204.0985951	198.6699208	183.845078	166.1811986	154.4797357	152.1633114	152.1633114	122.5203133	0
0	0	0.015	0.015	0.014	0.013	0.013	0.013	0.013	0.013	0.011	0.011	0.009	0.009	0.009			









Ontario Energy Board

## LRAMVA Work Form: Documentation for Streetlighting Projects

Version 2.0 (2017)

### Instructions

Please provide documentation and/or data to substantiate program savings that were not provided in the IESO's verified results reports (i.e., streetlighting projects).

Guelph Hydro does not have any 2016 streetlighting projects.

**Appendix 6**  
**Guelph 2016 Approved Revenue Requirement Work Form**  
(Presented in PDF and Excel format)



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Guelph Hydro Electric Systems Inc.
Service Territory	
Assigned EB Number	EB-2015-0073
Name and Title	Cristina Birceanu, Director of Regulatory Affairs
Phone Number	519-837-4735
Email Address	cbirceanu@guelphhydro.com

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

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[3. Data Input Sheet](#)

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[10. Tracking Sheet](#)

**Notes:**

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



# Revenue Requirement Workform (RRWF) for 2015 Filers

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

	Initial Application	(2)	Adjustments	Application Update	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$169,552,260		(\$245,025)	\$ 169,307,235			\$169,307,235
Accumulated Depreciation (average)	(\$35,695,380)	(5)	\$17,754	(\$35,677,626)			(\$35,677,626)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$16,189,495		(\$829,908)	\$ 15,359,587			\$15,359,587
Cost of Power	\$207,681,446		#####	\$ 221,468,688			\$221,468,688
Working Capital Rate (%)	13.00%	(9)		7.50%	(9)		7.50% (9)
<b>2 Utility Income</b>							
<b>Operating Revenues:</b>							
Distribution Revenue at Current Rates	\$28,027,320		\$133,469	\$28,160,789		\$0	\$28,160,789
Distribution Revenue at Proposed Rates	\$32,112,227		(\$2,583,903)	\$29,528,324		\$0	\$29,528,324
<b>Other Revenue:</b>							
Specific Service Charges	\$426,370		\$0	\$426,370		\$0	\$426,370
Late Payment Charges	\$120,000		\$0	\$120,000		\$0	\$120,000
Other Distribution Revenue	\$610,833		\$100,000	\$710,833		\$0	\$710,833
Other Income and Deductions	\$1,049,998		\$0	\$1,049,998		\$0	\$1,049,998
Total Revenue Offsets	\$2,207,201	(7)	\$100,000	\$2,307,201		\$0	\$2,307,201
<b>Operating Expenses:</b>							
OM+A Expenses	\$16,404,861		(\$1,174,000)	\$ 15,230,861			\$15,230,861
Depreciation/Amortization	\$5,751,746		(\$6,562)	\$ 5,745,184			\$5,745,184
Property taxes	\$335,074		\$ -	\$ 335,074			\$335,074
Other expenses							
<b>3 Taxes/PILs</b>							
<b>Taxable Income:</b>							
Adjustments required to arrive at taxable income	(\$2,652,036)	(3)		(\$2,893,294)			(\$2,893,294)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$671,671			\$509,044			\$509,044
Income taxes (grossed up)	\$901,253			\$692,577			\$692,577
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	10.47%			11.50%			11.50%
Income Tax Credits	(\$197,000)			(\$199,000)			(\$199,000)
<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 (%)							
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	5.18%			4.91%			4.91%
Short-term debt Cost Rate (%)	2.16%			1.65%			1.65%
Common Equity Cost Rate (%)	9.30%			9.19%			9.19%
Preferred Shares Cost Rate (%)							

Notes:

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

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)  
Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2) Net of addbacks and deductions to arrive at taxable income.
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount.
- (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (9)



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$169,552,260	(\$245,025)	\$169,307,235	\$ -	\$169,307,235
2	Accumulated Depreciation (average)	(3)	(\$35,695,380)	\$17,754	(\$35,677,626)	\$ -	(\$35,677,626)
3	Net Fixed Assets (average)	(3)	\$133,856,880	(\$227,271)	\$133,629,609	\$ -	\$133,629,609
4	Allowance for Working Capital	(1)	\$29,103,222	(\$11,341,102)	\$17,762,121	\$ -	\$17,762,121
5	<b>Total Rate Base</b>		<b>\$162,960,102</b>	<b>(\$11,568,372)</b>	<b>\$151,391,730</b>	<b>\$ -</b>	<b>\$151,391,730</b>

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

6	Controllable Expenses		\$16,189,495	(\$829,908)	\$15,359,587	\$ -	\$15,359,587
7	Cost of Power		\$207,681,446	\$13,787,243	\$221,468,688	\$ -	\$221,468,688
8	Working Capital Base		\$223,870,940	\$12,957,335	\$236,828,275	\$ -	\$236,828,275
9	Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$29,103,222	(\$11,341,102)	\$17,762,121	\$ -	\$17,762,121

#### Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.  
 (3) Average of opening and closing balances for the year.



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$32,112,227	(\$2,583,903)	\$29,528,324	\$ -	\$29,528,324
2	Other Revenue (1)	\$2,207,201	\$100,000	\$2,307,201	\$ -	\$2,307,201
3	<b>Total Operating Revenues</b>	<b>\$34,319,428</b>	<b>(\$2,483,903)</b>	<b>\$31,835,525</b>	<b>\$ -</b>	<b>\$31,835,525</b>
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$16,404,861	(\$1,174,000)	\$15,230,861	\$ -	\$15,230,861
5	Depreciation/Amortization	\$5,751,746	(\$6,562)	\$5,745,184	\$ -	\$5,745,184
6	Property taxes	\$335,074	\$ -	\$335,074	\$ -	\$335,074
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	<b>Subtotal (lines 4 to 8)</b>	<b>\$22,491,681</b>	<b>(\$1,180,562)</b>	<b>\$21,311,118</b>	<b>\$ -</b>	<b>\$21,311,118</b>
10	Deemed Interest Expense	\$4,864,378	(\$597,709)	\$4,266,669	\$ -	\$4,266,669
11	<b>Total Expenses (lines 9 to 10)</b>	<b>\$27,356,059</b>	<b>(\$1,778,272)</b>	<b>\$25,577,788</b>	<b>\$ -</b>	<b>\$25,577,788</b>
12	<b>Utility income before income taxes</b>	<b>\$6,963,369</b>	<b>(\$705,631)</b>	<b>\$6,257,737</b>	<b>\$ -</b>	<b>\$6,257,737</b>
13	Income taxes (grossed-up)	\$901,253	(\$208,676)	\$692,577	\$ -	\$692,577
14	<b>Utility net income</b>	<b>\$6,062,116</b>	<b>(\$496,956)</b>	<b>\$5,565,160</b>	<b>\$ -</b>	<b>\$5,565,160</b>

## Notes

### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$426,370	\$ -	\$426,370	\$ -	\$426,370
	Late Payment Charges	\$120,000	\$ -	\$120,000	\$ -	\$120,000
	Other Distribution Revenue	\$610,833	\$100,000	\$710,833	\$ -	\$710,833
	Other Income and Deductions	\$1,049,998	\$ -	\$1,049,998	\$ -	\$1,049,998
	<b>Total Revenue Offsets</b>	<b>\$2,207,201</b>	<b>\$100,000</b>	<b>\$2,307,201</b>	<b>\$ -</b>	<b>\$2,307,201</b>



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Taxes/PILs

Line No.	Particulars	Application	Application Update	Per Board Decision
<b>Determination of Taxable Income</b>				
1	Utility net income before taxes	\$6,062,116	\$5,565,160	\$5,565,160
2	Adjustments required to arrive at taxable utility income	(\$2,652,036)	(\$2,893,294)	(\$2,893,294)
3	Taxable income	<u>\$3,410,080</u>	<u>\$2,671,866</u>	<u>\$2,671,866</u>
<b>Calculation of Utility income Taxes</b>				
4	Income taxes	<u>\$671,671</u>	<u>\$509,044</u>	<u>\$509,044</u>
6	Total taxes	<u>\$671,671</u>	<u>\$509,044</u>	<u>\$509,044</u>
7	Gross-up of Income Taxes	<u>\$229,582</u>	<u>\$183,533</u>	<u>\$183,533</u>
8	Grossed-up Income Taxes	<u>\$901,253</u>	<u>\$692,577</u>	<u>\$692,577</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$901,253</u>	<u>\$692,577</u>	<u>\$692,577</u>
10	Other tax Credits	(\$197,000)	(\$199,000)	(\$199,000)
<b>Tax Rates</b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	10.47%	11.50%	11.50%
13	Total tax rate (%)	<u>25.47%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes





# Revenue Requirement Workform (RRWF) for 2015 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Initial Application</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$91,257,657	5.18%	\$4,723,581
2	Short-term Debt	4.00%	\$6,518,404	2.16%	\$140,798
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$97,776,061</b>	<b>4.98%</b>	<b>\$4,864,378</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$65,184,041	9.30%	\$6,062,116
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$65,184,041</b>	<b>9.30%</b>	<b>\$6,062,116</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$162,960,102</b>	<b>6.71%</b>	<b>\$10,926,494</b>
<b>Application Update</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$84,779,369	4.91%	\$4,166,751
2	Short-term Debt	4.00%	\$6,055,669	1.65%	\$99,919
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$90,835,038</b>	<b>4.70%</b>	<b>\$4,266,669</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$60,556,692	9.19%	\$5,565,160
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$60,556,692</b>	<b>9.19%</b>	<b>\$5,565,160</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$151,391,730</b>	<b>6.49%</b>	<b>\$9,831,829</b>
<b>Per Board Decision</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
8	Long-term Debt	56.00%	\$84,779,369	4.91%	\$4,166,751
9	Short-term Debt	4.00%	\$6,055,669	1.65%	\$99,919
10	<b>Total Debt</b>	<b>60.00%</b>	<b>\$90,835,038</b>	<b>4.70%</b>	<b>\$4,266,669</b>
	<b>Equity</b>				
11	Common Equity	40.00%	\$60,556,692	9.19%	\$5,565,160
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	<b>Total Equity</b>	<b>40.00%</b>	<b>\$60,556,692</b>	<b>9.19%</b>	<b>\$5,565,160</b>
14	<b>Total</b>	<b>100.00%</b>	<b>\$151,391,730</b>	<b>6.49%</b>	<b>\$9,831,829</b>

### Notes

(1)

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



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Application Update		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		\$4,084,908		\$1,367,535		\$1,367,535
2	Distribution Revenue	\$28,027,320	\$28,027,320	\$28,160,789	\$28,160,789	\$28,160,789	\$28,160,789
3	Other Operating Revenue	\$2,207,201	\$2,207,201	\$2,307,201	\$2,307,201	\$2,307,201	\$2,307,201
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$30,234,520</b>	<b>\$34,319,428</b>	<b>\$30,467,990</b>	<b>\$31,835,525</b>	<b>\$30,467,990</b>	<b>\$31,835,525</b>
5	Operating Expenses	\$22,491,681	\$22,491,681	\$21,311,118	\$21,311,118	\$21,311,118	\$21,311,118
6	Deemed Interest Expense	\$4,864,378	\$4,864,378	\$4,266,669	\$4,266,669	\$4,266,669	\$4,266,669
8	<b>Total Cost and Expenses</b>	<b>\$27,356,059</b>	<b>\$27,356,059</b>	<b>\$25,577,788</b>	<b>\$25,577,788</b>	<b>\$25,577,788</b>	<b>\$25,577,788</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$2,878,461</b>	<b>\$6,963,369</b>	<b>\$4,890,202</b>	<b>\$6,257,737</b>	<b>\$4,890,202</b>	<b>\$6,257,737</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$2,652,036)	(\$2,652,036)	(\$2,893,294)	(\$2,893,294)	(\$2,893,294)	(\$2,893,294)
11	<b>Taxable Income</b>	<b>\$226,426</b>	<b>\$4,311,333</b>	<b>\$1,996,908</b>	<b>\$3,364,443</b>	<b>\$1,996,908</b>	<b>\$3,364,443</b>
12	Income Tax Rate	25.47%	25.47%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	<b>\$57,679</b>	<b>\$1,098,253</b>	<b>\$529,181</b>	<b>\$891,577</b>	<b>\$529,181</b>	<b>\$891,577</b>
14	<b>Income Tax Credits</b>	<b>(\$197,000)</b>	<b>(\$197,000)</b>	<b>(\$199,000)</b>	<b>(\$199,000)</b>	<b>(\$199,000)</b>	<b>(\$199,000)</b>
15	<b>Utility Net Income</b>	<b>\$3,017,783</b>	<b>\$6,062,116</b>	<b>\$4,560,022</b>	<b>\$5,565,160</b>	<b>\$4,560,022</b>	<b>\$5,565,160</b>
16	<b>Utility Rate Base</b>	<b>\$162,960,102</b>	<b>\$162,960,102</b>	<b>\$151,391,730</b>	<b>\$151,391,730</b>	<b>\$151,391,730</b>	<b>\$151,391,730</b>
17	Deemed Equity Portion of Rate Base	\$65,184,041	\$65,184,041	\$60,556,692	\$60,556,692	\$60,556,692	\$60,556,692
18	Income/(Equity Portion of Rate Base)	4.63%	9.30%	7.53%	9.19%	7.53%	9.19%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.19%	9.19%
20	Deficiency/Sufficiency in Return on Equity	-4.67%	0.00%	-1.66%	0.00%	-1.66%	0.00%
21	Indicated Rate of Return	4.84%	6.71%	5.83%	6.49%	5.83%	6.49%
22	Requested Rate of Return on Rate Base	6.71%	6.71%	6.49%	6.49%	6.49%	6.49%
23	Deficiency/Sufficiency in Rate of Return	-1.87%	0.00%	-0.66%	0.00%	-0.66%	0.00%
24	Target Return on Equity	\$6,062,116	\$6,062,116	\$5,565,160	\$5,565,160	\$5,565,160	\$5,565,160
25	Revenue Deficiency/(Sufficiency)	\$3,044,333	\$ -	\$1,005,138	\$ -	\$1,005,138	\$ -
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$4,084,908 (1)</b>		<b>\$1,367,535 (1)</b>		<b>\$1,367,535 (1)</b>	

## Notes:

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



# Revenue Requirement Workform (RRWF) for 2015 Filers

## Revenue Requirement

Line No.	Particulars	Application	Application Update	Per Board Decision
1	OM&A Expenses	\$16,404,861	\$15,230,861	\$15,230,861
2	Amortization/Depreciation	\$5,751,746	\$5,745,184	\$5,745,184
3	Property Taxes	\$335,074	\$335,074	\$335,074
5	Income Taxes (Grossed up)	\$901,253	\$692,577	\$692,577
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$4,864,378	\$4,266,669	\$4,266,669
	Return on Deemed Equity	\$6,062,116	\$5,565,160	\$5,565,160
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$34,319,428</u>	<u>\$31,835,525</u>	<u>\$31,835,525</u>
9	Revenue Offsets	\$2,207,201	\$2,307,201	\$2,307,201
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$32,112,227</u>	<u>\$29,528,324</u>	<u>\$29,528,324</u>
11	Distribution revenue	\$32,112,227	\$29,528,324	\$29,528,324
12	Other revenue	\$2,207,201	\$2,307,201	\$2,307,201
13	<b>Total revenue</b>	<u>\$34,319,428</u>	<u>\$31,835,525</u>	<u>\$31,835,525</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$ - (1)</u>	<u>\$ - (1)</u>	<u>\$ - (1)</u>

**Notes**

(1) Line 11 - Line 8

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

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

<sup>(2)</sup> Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ [IndustryRelations@ontarioenergyboard.ca](mailto:IndustryRelations@ontarioenergyboard.ca).

### Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	<b>Original Application</b>	\$ 10,926,494	6.71%	\$ 162,960,102	\$ 223,870,940	\$ 29,103,222	\$ 5,751,746	\$ 901,253	\$ 16,404,861	\$ 34,319,428	\$ 2,207,201	\$ 32,112,227	\$ 4,084,908
1	IR: 2-Energy Probe-16 WCA change from 13% to 7.5% - Lead-Lag Study Change	\$ 10,926,494 \$ -	6.71% 0.00%	\$ 150,647,201 \$ 12,312,902	\$ 223,870,940 \$ -	\$ 16,790,321 \$ 12,312,902	\$ 5,751,746 \$ -	\$ 736,809 \$ 164,444	\$ 16,404,861 \$ -	\$ 33,329,403 \$ 990,025	\$ 2,207,201 \$ -	\$ 31,122,202 \$ 990,025	\$ 3,094,882 \$ 990,025
2	IR: 2-Energy Probe-17 RPP and HOEP update to reflect the RPP Report dated April 20,2015, the HO Sub-transmission and Low Voltage rates (EB-2013-0416) Change	\$ 10,115,699 -\$ 810,795	6.71% 0.00%	\$ 150,867,729 \$ 220,528	\$ 226,811,319 \$ 2,940,379	\$ 17,010,849 \$ 220,528	\$ 5,751,746 \$ -	\$ 739,753 \$ 2,943	\$ 16,404,861 \$ -	\$ 33,347,132 \$ 17,730	\$ 2,207,201 \$ -	\$ 31,139,932 \$ 17,730	\$ 3,112,612 \$ 17,730
3	IR: 4-Energy Probe-52-a) CCA 2015 opening balance updated to reflect 2014 year actual Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 726,204 \$ 13,549	\$ 16,404,861 \$ -	\$ 33,333,583 \$ 13,549	\$ 2,207,201 \$ -	\$ 31,126,383 \$ 13,549	\$ 3,099,063 \$ 13,549
4	IR: 4-Energy Probe-50-a and b), 4-Energy Probe-49, Correction of 2015 CCA additions Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 633,726 \$ 92,477	\$ 16,404,861 \$ -	\$ 33,241,106 \$ 92,477	\$ 2,207,201 \$ -	\$ 31,033,905 \$ 92,477	\$ 3,006,586 \$ 92,477
5	IR: 2-Energy Probe-10-a),b),c) and 4-Energy Probe- Correction of 2015 CCA class from class 45 to class 50 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 621,542 \$ 12,184	\$ 16,404,861 \$ -	\$ 33,228,922 \$ 12,184	\$ 2,207,201 \$ -	\$ 31,021,721 \$ 12,184	\$ 2,994,401 \$ 12,184
6	IR: 4-Energy Probe-50-d) Correction of 2015 CCA class from class 50 to class 47 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 646,696 \$ 25,154	\$ 16,404,861 \$ -	\$ 33,254,076 \$ 25,154	\$ 2,207,201 \$ -	\$ 31,046,875 \$ 25,154	\$ 3,019,555 \$ 25,154
7	IR: 4-Energy Probe-47 Removal of Small Business tax credit Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 705,717 \$ 59,021	\$ 16,404,861 \$ -	\$ 33,313,097 \$ 59,021	\$ 2,207,201 \$ -	\$ 31,105,896 \$ 59,021	\$ 3,078,577 \$ 59,021
8	IR: 4-Energy Probe-48-b) and c) Revised Apprentice Tax calculation Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 749,255 \$ 43,537	\$ 16,404,861 \$ -	\$ 33,356,634 \$ 43,537	\$ 2,207,201 \$ -	\$ 31,149,434 \$ 43,537	\$ 3,122,114 \$ 43,537
9	IR: 4-Energy Probe-51-a) Correction of 2016 CCA class from class 45 to class 50 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 740,295 \$ 8,960	\$ 16,404,861 \$ -	\$ 33,347,675 \$ 8,960	\$ 2,207,201 \$ -	\$ 31,140,474 \$ 8,960	\$ 3,113,154 \$ 8,960
10	IR: 4-Energy Probe-51-b) Correction of 2016 CCA class from class 50 to class 47 Change	\$ 10,115,699 \$ -	6.71% 0.00%	\$ 150,867,729 \$ -	\$ 226,811,319 \$ -	\$ 17,010,849 \$ -	\$ 5,751,746 \$ -	\$ 759,359 \$ 19,064	\$ 16,404,861 \$ -	\$ 33,366,739 \$ 19,064	\$ 2,207,201 \$ -	\$ 31,159,538 \$ 19,064	\$ 3,132,218 \$ 19,064
11	IR: 1-Energy Probe-3-e) Control Room Shared Services Revenue of \$100,000 booked in 4215 - Other utility Operating Income for 2016 Test Year	\$ 10,115,699	6.71%	\$ 150,867,729	\$ 226,811,319	\$ 17,010,849	\$ 5,751,746	\$ 759,359	\$ 16,404,861	\$ 33,366,739	\$ 2,307,201	\$ 31,059,538	\$ 3,032,218

# Revenue Requirement Workform (RRWF) for 2015 Filers

**Tracking Form**

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

<sup>(2)</sup> Short description of change, issue, etc.

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### Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	-\$ 100,000
12	JT1.12 Correction of Global Adjustment to reflect the RPP Report dated April 20,2015, the HO Sub-transmission and Low Voltage rates (EB-2013-0416)	\$ 10,161,704	6.71%	\$ 151,553,848	\$ 235,959,576	\$ 17,696,968	\$ 5,751,746	\$ 768,561	\$ 16,404,861	\$ 33,421,945	\$ 2,307,201	\$ 31,114,745	\$ 3,087,425
	Change	\$ 46,004	0.00%	\$ 686,119	\$ 9,148,257	\$ 686,119	\$ 0	\$ 9,202	\$ -	\$ 55,207	\$ -	\$ 55,207	\$ 55,207
13	JT1.11 Correction of the allocated depreciation in OM&A	\$ 10,163,434	6.71%	\$ 151,579,655	\$ 236,303,668	\$ 17,722,775	\$ 5,751,746	\$ 768,907	\$ 16,404,861	\$ 33,424,022	\$ 2,307,201	\$ 31,116,821	\$ 3,089,501
	Change	\$ 1,730	0.00%	\$ 25,807	\$ 344,092	\$ 25,807	\$ -	\$ 346	\$ -	\$ 2,076	\$ -	\$ 2,076	\$ 2,076
14	2-SEC-19 Removal of Zigbee chip cost of (gross asset \$35,525 and depreciation \$9,473) recovered from the OPA	\$ 10,161,687	6.71%	\$ 151,553,603	\$ 236,303,668	\$ 17,722,775	\$ 5,751,746	\$ 768,558	\$ 16,404,861	\$ 33,421,926	\$ 2,307,201	\$ 31,114,725	\$ 3,087,405
	Change	-\$ 1,747	0.00%	-\$ 26,052	\$ -	\$ -	\$ -	-\$ 349	\$ -	-\$ 2,096	\$ -	-\$ 2,096	-\$ 2,096
15	Settlement Load Forecast changed by +14 GWh; Transformer Allowance changed to \$64,558 (8-Staff-58-b-iii)	\$ 10,170,229	6.71%	\$ 151,680,999	\$ 238,002,275	\$ 17,850,171	\$ 5,751,746	\$ 770,267	\$ 16,404,861	\$ 33,432,176	\$ 2,307,201	\$ 31,124,975	\$ 2,964,187
	Change	\$ 8,542	0.00%	\$ 127,396	\$ 1,698,607	\$ 127,396	\$ -	\$ 1,709	\$ -	\$ 10,251	\$ -	\$ 10,251	-\$ 123,219
16	Settlement \$500K gross asset (acc. 1808) and corresponding depreciation of \$5K for the new expansion of the building moved from 2015 FA Continuity Schedule to 2016 FA Cont. Schedule	\$ 10,153,969	6.71%	\$ 151,438,499	\$ 238,002,275	\$ 17,850,171	\$ 5,746,746	\$ 765,211	\$ 16,404,861	\$ 33,405,861	\$ 2,307,201	\$ 31,098,661	\$ 2,937,872
	Change	-\$ 16,260	0.00%	-\$ 242,500	\$ -	\$ -	-\$ 5,000	-\$ 5,055	\$ -	-\$ 26,315	\$ -	-\$ 26,315	-\$ 26,315
17	Settlement Adjustment of \$2,368.32 to 1860 depreciation for Zigbee Chip recovery	\$ 10,154,049	6.71%	\$ 151,439,683	\$ 238,002,275	\$ 17,850,171	\$ 5,744,378	\$ 764,373	\$ 16,404,861	\$ 33,402,734	\$ 2,307,201	\$ 31,095,534	\$ 2,934,745
	Change	\$ 79	0.00%	\$ 1,184	\$ -	\$ -	-\$ 2,368	-\$ 838	\$ -	-\$ 3,127	\$ -	-\$ 3,127	-\$ 3,127
18	Settlement Adjustment to apprentices tax credits following the settlement	\$ 10,154,049	6.71%	\$ 151,439,683	\$ 238,002,275	\$ 17,850,171	\$ 5,744,378	\$ 718,115	\$ 16,404,861	\$ 33,356,476	\$ 2,307,201	\$ 31,049,275	\$ 2,888,486
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	-\$ 46,259	\$ -	-\$ 46,259	\$ -	-\$ 46,259	-\$ 46,259













**Appendix 7**  
**Guelph Global Adjustment Analysis Work Form**  
(Presented in PDF and Excel format)

# GA Analysis Workform

**Update from July 20th Workform version:**  
 -Cells C87, D87, E87, H87 - name of cells updated for cell reference  
 -Cells F88 to F91 and G88 to G91 - formula of

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells   
 Drop down cells

Note 1 **Year(s) Requested for Disposition**

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2016		
Total Metered excluding WMP	C = A+B	1,668,245,567	kWh	100%
RPP	A	499,477,251	kWh	29.9%
Non RPP	B = D+E	1,168,768,316	kWh	70.1%
Non-RPP Class A	D	419,184,289	kWh	25.1%
Non-RPP Class B*	E	749,584,028	kWh	44.9%

\*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

**GA Billing Rate Description**

For billing cycles that span more than one load month, a weighted average Global Adjustment rate is used for billing. First estimate Global A djustment rate was used consistently for billing all non-RPP Class B customers. For RPP accounts with retailer contract, the unbilled revenue was calculated based on historical weighted average GA rate; Please see Tab "5.UBR Retailer Contract"

Note 4 **Analysis of Expected GA Amount**

Year	2016								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	58,743,140	55,645,828	48,220,273	51,317,586	0.08423	\$ 4,322,480	0.09179	\$ 4,710,441	\$ 387,961
February	66,960,960	48,220,273	49,525,283	68,265,969	0.10384	\$ 7,088,738	0.09851	\$ 6,724,881	-\$ 363,858
March	63,947,349	49,525,283	56,319,243	70,741,309	0.09022	\$ 6,382,281	0.10610	\$ 7,505,653	\$ 1,123,372
April	61,204,250	56,319,243	51,390,282	56,275,290	0.12115	\$ 6,817,751	0.11132	\$ 6,264,565	-\$ 553,186
May	63,740,323	51,390,282	52,893,172	65,243,213	0.10405	\$ 6,788,556	0.10749	\$ 7,012,993	\$ 224,437
June	63,441,196	52,893,172	52,091,311	62,639,335	0.11650	\$ 7,297,482	0.09545	\$ 5,978,924	-\$ 1,318,558
July	58,315,663	52,091,311	55,366,137	61,590,489	0.07667	\$ 4,722,143	0.08306	\$ 5,115,706	\$ 393,563
August	65,694,760	55,366,137	52,839,624	63,168,247	0.08569	\$ 5,412,887	0.07103	\$ 4,486,841	-\$ 926,047
September	66,705,999	52,839,624	56,270,548	70,136,922	0.07060	\$ 4,951,667	0.09531	\$ 6,684,750	\$ 1,733,083
October	67,194,964	56,270,548	56,697,042	67,621,459	0.09720	\$ 6,572,806	0.11226	\$ 7,591,185	\$ 1,018,379
November	64,741,532	56,697,042	52,958,002	61,002,492	0.12271	\$ 7,485,616	0.11109	\$ 6,776,767	-\$ 708,849
December	63,450,204	52,958,002	57,184,248	67,676,451	0.10594	\$ 7,169,643	0.08708	\$ 5,893,265	-\$ 1,276,378
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>764,140,340</b>	<b>640,216,744</b>	<b>641,755,165</b>	<b>765,678,760</b>		<b>\$ 75,012,051</b>		<b>\$ 74,745,971</b>	<b>-\$ 266,080</b>

2.15% -\$ 1,276,753

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>			<b>\$ 1,010,674</b>	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	Y	\$ 4,073.32	RPP true-up was done quarterly and Q4 2016 was not included in the 1589 balance (see Tab '3.RPP True-up")
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	Y	\$ 54,994.36	RPP true-up was done quarterly and Q4 2016 was not included in the 1589 balance (see Tab '3.RPP True-up")
2a	Remove prior year end unbilled to actual revenue differences			
2b	Add current year end unbilled to actual revenue differences			
3a	Remove difference between prior year accrual to forecast from long term load transfers			
3b	Add difference between current year accrual to forecast from long term load transfers			
4	Remove GA balances pertaining to Class A customers			
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis			
6	Differences in GA IESO posted rate and rate charged on IESO invoice			
7	Unbilled revenue differences	Y	-\$ 127,042	For RPP accounts with retailer contract, the unbilled revenue was calculated based on historical weighted average GA rate; Please see Tab "5.UBR Retailer Contract"
8	Billed GA differences	Y	-\$ 882,762	The billing cycle is not on a calendar month for most customers; our billing system uses a weighted average daily rate for applying Global Adjustment to bills
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 59,937
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	-\$ 266,080
	<b>Unresolved Difference</b>	\$ 326,017
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	0.4%

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2016	-\$ 266,080	\$ 1,010,674	-\$ 950,737	\$ 59,937	\$ 326,017	\$ 74,745,971	0.4%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
<b>Cumulative Balance</b>	<b>-\$ 266,080</b>	<b>\$ 1,010,674</b>	<b>-\$ 950,737</b>	<b>\$ 59,937</b>	<b>\$ 326,017</b>	<b>\$ 74,745,971.10</b>	<b>N/A</b>

**Additional Notes and Comments**

Five additional tabs were created to better support the GA analysis: 1.Adjustments, 2. GA Detailed Analysis, 3.RPP True-up, 4.IESO Invoice Analysis, and 5.UBR Retailer Contract

RPP true-up was done quaterly - Q4 2016 minus Q4 2015 is (see tab RPP True-up)	-\$ 59,067.68
For accounts with retailer contract, the unbilled revenue was calculated based on historical weighted average GA rate;	\$ 127,042.14
The billing cycle is not on a calendar month for most customers; our billing system uses a weighted average daily rate	\$882,762.09
<b>TOTAL ADJUSTMENTS</b>	<b>\$950,736.56</b>

UBR= Unbilled Revenue	<u>Class B</u> <u>UBR</u>	GA UBR [kWh]	GA 1st Estimate Rate December	Total GA \$ on 1st Estimate
	2015	55,645,827.81	\$0.11462	\$6,378,124.78
	2016	57,184,248.39	\$0.10594	\$6,058,099.27
	Difference			<b>-\$320,025.51</b>

2016 Global Adjustment Analysis

Input cells			
Allocation Method for Class B RSVA-Global Adjustment.			
IRM Total Metered	1,668,245,567	kWh	100%
IRM RPP	499,477,251	kWh	29.9%
IRM Non RPP	1,168,768,316	kWh	70.1%
IRM Class A	419,184,289	kWh	25.1%
IRM Net Class B	749,584,028	kWh	44.9%

remove wmp  
remove WMP

Class B (Non RPP and Non Class A) RSVA GA Analysis - Allocation Method													
Billed Class B Non-RPP Spot kWh *	Actual Month Unbilled kWh	Previous Month Unbilled kWh	UBR true-up kWh	kWh True-up	UBR true-up \$	First Estimate GA Rate \$/kWh	Actual GA Rate \$/kWh	Retail - Final \$/kWh	Class B Non-RPP @ 1st Estimate GA	Class B Non-RPP @ Actual GA	Est. Variance Retail less Final		
A	B	C	D=B-C	E=A+B-C	F	G	H	I=G-H	J=E x G	K=E x H	L=K-J		
01-Jan-16	58,743,140	48,220,273	55,645,828	(7,425,554)	51,317,586	(\$2,316,531)	\$0.08423	\$0.09179	(\$0.00756)	\$4,322,480	\$4,710,441	\$387,961	
01-Feb-16	66,960,960	49,525,283	48,220,273	1,305,009	68,265,969	\$1,081,112	\$0.10384	\$0.09851	\$0.00533	\$7,088,738	\$6,724,881	(\$363,858)	
01-Mar-16	63,947,349	56,319,243	49,525,283	6,793,960	70,741,309	(\$61,583)	\$0.09022	\$0.10610	(\$0.01588)	\$6,382,281	\$7,505,653	\$1,123,372	
01-Apr-16	61,204,250	51,390,282	56,319,243	(4,928,960)	56,275,290	\$1,144,811	\$0.12115	\$0.11132	\$0.00983	\$6,817,751	\$6,264,565	(\$553,186)	
01-May-16	63,740,323	52,893,172	51,390,282	1,502,889	65,243,213	(\$722,398)	\$0.10405	\$0.10749	(\$0.00344)	\$6,788,556	\$7,012,993	\$224,437	
01-Jun-16	63,441,196	52,091,311	52,893,172	(801,861)	62,639,335	\$565,103	\$0.11650	\$0.09545	\$0.02105	\$7,297,482	\$5,978,924	(\$1,318,558)	
01-Jul-16	58,315,663	55,366,137	52,091,311	3,274,826	61,590,489	(\$1,823,716)	\$0.07667	\$0.08306	(\$0.00639)	\$4,722,143	\$5,115,706	\$393,563	
01-Aug-16	65,694,760	52,839,624	55,366,137	(2,526,512)	63,168,247	\$282,906	\$0.08569	\$0.07103	\$0.01466	\$5,412,887	\$4,486,841	(\$926,047)	
01-Sep-16	66,705,999	56,270,548	52,839,624	3,430,923	70,136,922	(\$555,127)	\$0.07060	\$0.09531	(\$0.02471)	\$4,951,667	\$6,684,750	\$1,733,083	
01-Oct-16	67,194,964	56,697,042	56,270,548	426,494	67,621,459	\$1,538,252	\$0.09720	\$0.11226	(\$0.01506)	\$6,572,806	\$7,591,185	\$1,018,379	
01-Nov-16	64,741,532	52,958,002	56,697,042	(3,739,040)	61,002,492	\$987,524	\$0.12271	\$0.11109	\$0.01162	\$7,485,616	\$6,776,767	(\$708,849)	
01-Dec-16	63,450,204	57,184,248	52,958,002	4,226,246	67,676,451	(\$440,377)	\$0.10594	\$0.08708	\$0.01886	\$7,169,643	\$5,893,265	(\$1,276,378)	
764,140,340	641,755,165	640,216,744	1,538,421	765,678,760	(320,026)	\$0.09823	\$0.09754	\$0.00069	\$75,012,051	\$74,745,971	(\$266,080)		
											2017 IRM Rate Continuity Schedule Amount	\$1,010,672	A
											Difference	(\$1,276,752)	A-B
											LDC's Materiality Threshold	\$161,724	

M=N+BxG-(CxH at N previous month rate)	Billed 1st estimate (query)+UBR true-up Query - Billed	Billed Average Rate	1st estimate
\$4,087,879.77	\$6,404,411	\$0.10902	\$0.08423
\$6,395,060.26	\$5,939,403	\$0.08870	\$0.10384
\$6,562,469.62	\$6,488,541	\$0.10147	\$0.09022
\$7,375,981.77	\$5,618,220	\$0.09179	\$0.12115
\$6,133,695.79	\$7,453,238	\$0.11693	\$0.10405
\$7,441,253.18	\$6,719,774	\$0.10592	\$0.11650
\$4,785,501.16	\$6,702,634	\$0.11494	\$0.07667
\$5,896,334.48	\$5,362,348	\$0.08163	\$0.08569
\$4,880,672.93	\$5,652,297	\$0.08473	\$0.07060
\$6,662,374.18	\$4,881,899	\$0.07265	\$0.09720
\$7,199,440.08	\$6,170,461	\$0.09531	\$0.12271
\$6,708,625.48	\$7,607,820	\$0.11990	\$0.10594
\$74,129,288.71	\$75,001,045		
\$882,762.09			

1.94%

2.15%

-\$320,025.51  
\$0.00  
-\$320,025.51

Adjustments - see Tab "Adjustments"  
Difference (\$950,737)  
(\$326,016)

2015	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
January	41,658,273.20	\$0.06161	\$0.05068	\$2,566,566.21	\$2,111,241.29	-\$455,324.93
February	53,083,884.10	\$0.04095	\$0.03961	\$2,173,785.05	\$2,102,652.65	-\$71,132.40
March	46,675,335.00	\$0.05740	\$0.06290	\$2,679,164.23	\$2,935,878.57	\$256,714.34
Total	<b>141,417,492.30</b>			\$7,419,515.49	\$7,149,772.51	-\$269,742.99

-\$269,742.99 payment to IESO

payment to IESO

Payment from IESO

2015	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
April	48,068,961.01	\$0.09268	\$0.09559	\$4,455,031.31	\$4,594,911.98	-\$139,880.68
May	32,736,317.48	\$0.09730	\$0.09668	\$3,185,243.69	\$3,164,947.17	-\$20,296.52
June	44,120,112.17	\$0.09768	\$0.09540	\$4,309,652.56	\$4,209,058.70	-\$100,593.86
Total	<b>124,925,390.66</b>			\$11,949,927.55	\$11,968,917.86	\$18,990.30

\$18,990.30 Payment from IESO

2015	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
July	36,617,859.31	\$0.08413	\$0.07883	\$3,080,660.50	\$2,886,585.85	-\$194,074.65
August	40,088,742.42	\$0.07355	\$0.08010	\$2,948,527.00	\$3,211,108.27	\$262,581.26
September	43,143,791.85	\$0.07191	\$0.06703	\$3,102,470.07	\$2,891,928.37	-\$210,541.70
Total	<b>119,850,393.58</b>			\$9,131,657.58	\$8,989,622.48	-\$142,035.10

-\$142,035.10 payment to IESO

2015	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
October	44,373,273.19	\$0.07193	\$0.07544	\$3,191,769.54	\$3,347,519.73	-\$155,750.19
November	41,147,966.78	\$0.12448	\$0.11320	\$5,122,098.90	\$4,657,949.84	-\$464,149.07
December	47,201,238.27	\$0.08809	\$0.09471	\$4,157,957.08	\$4,470,429.28	\$312,472.20
Total	<b>132,722,478.24</b>			\$12,471,825.52	\$12,475,898.85	\$4,073.32

\$4,073.32 Payment from IESO

2016	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
January	38,668,048.94	\$0.09214	\$0.09179	\$3,562,874.03	\$3,549,340.21	-\$13,533.82
February	46,778,375.45	\$0.09678	\$0.09851	\$4,527,211.18	\$4,608,137.77	\$80,926.59
March	49,604,207.40	\$0.10299	\$0.10610	\$5,108,737.32	\$5,263,006.41	\$154,269.09
Total	<b>135,050,631.79</b>			\$13,198,822.53	\$13,420,484.38	\$221,661.86

\$221,661.86 Payment from IESO

2016	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
April	35,380,635.42	\$0.11177	\$0.11132	\$3,954,493.62	\$3,938,572.33	-\$15,921.29
May	43,157,178.94	\$0.11493	\$0.10749	\$4,960,054.58	\$4,638,965.16	-\$321,089.41
June	37,111,774.20	\$0.09360	\$0.09545	\$3,473,662.07	\$3,542,318.85	\$68,656.78
Total	<b>115,649,588.56</b>			\$12,388,210.26	\$12,119,856.35	-\$268,353.91

-\$268,353.91 payment to IESO

2016	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
July	35,487,171.98	\$0.08412	\$0.08306	\$2,985,180.91	\$2,947,564.50	-\$37,616.40
August	56,554,635.38	\$0.07050	\$0.07103	\$3,987,101.79	\$4,017,075.75	\$29,973.96
September	47,411,688.79	\$0.09148	\$0.09531	\$4,337,221.29	\$4,518,808.06	\$181,586.77
Total	<b>139,453,496.15</b>			\$11,309,503.99	\$11,483,448.31	\$173,944.32

\$173,944.32 Payment from IESO

2016	Kwh submitted	Estimated GA Rate	Actual GA Rate	Estimated GA Amount	Actual GA Amount	True-Up
October	40,845,801.13	\$0.11780	\$0.11226	\$4,811,635.37	\$4,585,349.64	-\$226,285.74
November	37,789,022.37	\$0.11500	\$0.11109	\$4,345,737.57	\$4,197,982.50	-\$147,755.08
December	38,163,452.10	\$0.07872	\$0.08708	\$3,004,226.95	\$3,323,273.41	\$319,046.46
Total	<b>116,798,275.60</b>			\$12,161,599.90	\$12,106,605.54	-\$54,994.36

-\$54,994.36 payment to IESO

-\$59,067.68 payment to IESO



### 2016 Class B GA Rate Comparison

Month	IESO Invoice 148 Class B GA Rate (less embedded gen)	IESO Invoice 148 Class B GA Rate (incl. embedded gen)	IESO Actual GA Rate on website	Difference 1	Difference 2
	A	B	C	D = A - C	E = B - C
Jan-16	0.09202	0.09180	0.09179	0.00023	0.00001
Feb-16	0.09888	0.09851	0.09851	0.00037	0.00000
Mar-16	0.10675	0.10609	0.10610	0.00065	-0.00001
Apr-16	0.11240	0.11133	0.11132	0.00108	0.00001
May-16	0.10901	0.10749	0.10749	0.00152	0.00000
Jun-16	0.09703	0.09546	0.09545	0.00158	0.00001
Jul-16	0.08450	0.08306	0.08306	0.00144	0.00000
Aug-16	0.07208	0.07103	0.07103	0.00105	0.00000
Sep-16	0.09674	0.09530	0.09531	0.00143	-0.00001
Oct-16	0.11370	0.11226	0.11226	0.00144	0.00000
Nov-16	0.11212	0.11110	0.11109	0.00103	0.00001
Dec-16	0.08760	0.08708	0.08708	0.00052	0.00000

<http://www.ieso.ca/en/sector-participants/settlements/global-adjustment-for-class-b>

**Guelph Hydro STPP & IESO Invoice GA Calculation**

Month	STPP 148 Detail	STPP 148 Adjustments	STPP Total 148	148 per IESO Invoice	148 Difference	STPP Class B + Embedded Generation [MWh]	IESO Invoice 148 Class B GA Rate	STPP 148 Class B GA Rate
	A	B	C = A + B	D	E = D - C	F	G = D/F/1000	H = C/F/1000
Jan-16	\$ 10,441,315.59		\$ 10,441,315.59	\$10,441,541.79	\$226.20	113,748.11	0.09180	0.09179
Feb-16	\$ 10,470,843.47	-\$ 1,533.44	\$ 10,469,310.03	\$10,469,839.16	\$529.13	106,277.19	0.09851	0.09851
Mar-16	\$ 11,339,067.49	\$ 9,031.40	\$ 11,348,098.89	\$11,348,831.43	\$732.54	106,970.51	0.10609	0.10609
Apr-16	\$ 11,165,570.77		\$ 11,165,570.77	\$11,168,105.10	\$2,534.33	100,318.10	0.11133	0.11130
May-16	\$ 10,828,737.93	-\$ 12,734.98	\$ 10,816,002.95	\$10,816,900.94	\$897.99	100,634.75	0.10749	0.10748
Jun-16	\$ 9,946,320.29	\$ 49,760.57	\$ 9,996,080.86	\$9,998,037.33	\$1,956.47	104,740.24	0.09546	0.09544
Jul-16	\$ 9,381,230.92	\$ 21,124.16	\$ 9,402,355.08	\$9,400,925.07	-\$1,430.01	113,183.94	0.08306	0.08307
Aug-16	\$ 8,668,261.81	\$ 1,228.61	\$ 8,669,490.42	\$8,670,008.19	\$517.77	122,058.53	0.07103	0.07103
Sep-16	\$ 10,185,920.51	-\$ 6,360.21	\$ 10,179,560.30	\$10,183,995.03	\$4,434.73	106,859.27	0.09530	0.09526
Oct-16	\$ 11,437,594.96		\$ 11,437,594.96	\$11,438,824.14	\$1,229.18	101,894.70	0.11226	0.11225
Nov-16	\$ 11,522,517.87		\$ 11,522,517.87	\$11,522,145.47	-\$372.40	103,713.92	0.11110	0.11110
Dec-16	\$ 9,536,142.28	-\$ 40.24	\$ 9,536,102.04	\$9,539,063.12	\$2,961.08	109,545.66	0.08708	0.08705
		\$ 60,475.87	\$ 124,983,999.76	\$ 124,998,216.77	\$ 14,217.01			

Jan-17	\$ 9,419,115.44		\$ 9,419,115.44	\$9,370,013.89	-\$49,101.55	113,873.69	0.08228	0.08272
Feb-17	\$ 8,684,680.21		\$ 8,684,680.21	\$8,684,448.00	-\$232.21	100,524.74	0.08639	0.08639
Mar-17	\$ 7,951,786.89	-\$ 807.12	\$ 7,950,979.77	\$7,951,058.27	\$78.50	111,440.16	0.07135	0.07135
Apr-17	\$ 10,196,735.74	\$ 111,666.66	\$ 10,308,402.40	\$10,308,435.14	\$32.74	95,635.54	0.10779	0.10779
May-17	\$ 12,205,772.08	\$ 86,854.33	\$ 12,292,626.41	\$12,310,432.41	\$17,806.00	100,040.14	0.12305	0.12288
Jun-17	\$ 14,735,443.56	\$ 1,347,940.55	\$ 16,083,384.11	\$16,083,898.42	\$514.31	104,314.12	0.15419	0.15418
		\$1,545,654.42	\$64,739,188.34	\$64,708,286.13	-\$30,902.21			

Month	UBR Customers with Retailer UBR \$	UBR Customers with Retailer UBR kWh	GA 1st estimate	UBR Cust. With Retailer kWh @ 1st estimate	Difference
	A	B	C	D = B x C	E = A - D
Dec-15	\$ 266,201.40	3,099,819.36	0.11462	\$ 355,301.30	-\$ 89,099.90
Jan-16	\$ 306,190.91	2,855,976.55	0.08423	\$ 240,558.90	\$ 65,632.01
Feb-16	\$ 259,289.81	2,920,915.65	0.10384	\$ 303,307.88	-\$ 44,018.07
Mar-16	\$ 312,200.57	3,108,500.77	0.09022	\$ 280,448.94	\$ 31,751.63
Apr-16	\$ 239,084.12	2,442,653.23	0.12115	\$ 295,927.44	-\$ 56,843.32
May-16	\$ 274,187.15	2,354,201.30	0.10405	\$ 244,954.65	\$ 29,232.50
Jun-16	\$ 257,381.19	2,393,032.81	0.1165	\$ 278,788.32	-\$ 21,407.13
Jul-16	\$ 249,840.78	2,392,270.58	0.07667	\$ 183,415.39	\$ 66,425.39
Aug-16	\$ 218,695.63	2,754,083.21	0.08569	\$ 235,997.39	-\$ 17,301.76
Sep-16	\$ 202,659.38	2,477,033.47	0.0706	\$ 174,878.56	\$ 27,780.82
Oct-16	\$ 191,416.83	2,472,764.76	0.0972	\$ 240,352.73	-\$ 48,935.90
Nov-16	\$ 262,814.52	2,550,576.18	0.12271	\$ 312,981.20	-\$ 50,166.68
Dec-16	\$ 354,514.83	2,988,225.27	0.10594	\$ 316,572.59	\$ 37,942.24

Total **-\$ 69,008.17**

True-up @ average      True-up @ 1st Estimate      Diff.  
\$ 88,313.43      -\$ 38,728.71      \$ 127,042.14

Add: Dec 2016      \$ 37,942.24  
Less: Dec 2015      -\$ 89,099.90  
**\$ 127,042.14**