

**ATTACHMENT 1  
CURRENT TARIFF OF RATES AND CHARGES  
JANUARY 1, 2018  
HORIZON UTILITIES RZ**

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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

EB-2017-0024

**RESIDENTIAL SERVICE CLASSIFICATION**

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a 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. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES – Delivery Component**

|   |        |           |
|---|--------|-----------|
| Service Charge  | \$     | 23.67     |
| Smart Metering Entity Charge - effective until December 31, 2022  | \$     | 0.57      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$     | (0.16)    |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018                  | \$     | 0.03      |
| Distribution Volumetric Rate  | \$/kWh | 0.0040    |
| Low Voltage Service Rate  | \$/kWh | 0.00006   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019       |        |           |
| Applicable only for Non-RPP Customers   | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019      | \$/kWh | (0.0006)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019 |        |           |
| Applicable Only for Class B Customers   | \$/kWh | (0.00005) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)                  |        |           |
| - effective May 1, 2018 until April 30, 2019  | \$/kWh | 0.0003    |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0074    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0068    |

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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

**GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION**

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES – Delivery Component**

|   |        |           |
|---|--------|-----------|
| Service Charge  | \$     | 41.22     |
| Smart Metering Entity Charge - effective until December 31, 2022  | \$     | 0.57      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$     | (0.25)    |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018                  | \$     | (0.23)    |
| Distribution Volumetric Rate  | \$/kWh | 0.0106    |
| Low Voltage Service Rate  | \$/kWh | 0.00006   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019       |        |           |
| Applicable only for Non-RPP Customers   | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019      | \$/kWh | (0.0005)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019 |        |           |
| Applicable Only for Class B Customers   | \$/kWh | (0.00005) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$/kWh | (0.0001)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)                  |        |           |
| - effective May 1, 2018 until April 30, 2019  | \$/kWh | 0.0005    |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0065    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0061    |

**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   |

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

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EB-2017-0024

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

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

**APPLICATION**

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

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

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

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B

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

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

**MONTHLY RATES AND CHARGES – Delivery Component**

|   |        |           |
|---|--------|-----------|
| Service Charge  | \$     | 379.54    |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019  | \$     | (2.27)    |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018  | \$     | 0.70      |
| Distribution Volumetric Rate  | \$/kW  | 2.5565    |
| Low Voltage Service Rate  | \$/kW  | 0.02169   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable only for Non-RPP Customers                  | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019  | \$/kW  | 0.1080    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable only for Non-Wholesale Market Participants | \$/kW  | (0.3086)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable Only for Class B Customers            | \$/kW  | (0.01730) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)<br>- effective May 1, 2018 until April 30, 2019                      | \$/kW  | 0.0575    |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019  | \$/kW  | (0.0153)  |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.5869    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 2.4536    |

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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EB-2017-0024

**LARGE USE SERVICE CLASSIFICATION**

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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**MONTHLY RATES AND CHARGES – Delivery Component**

|   |        |           |
|---|--------|-----------|
| Service Charge  | \$     | 23,720.06 |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019  | \$     | (142.57)  |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018  | \$     | (55.64)   |
| Distribution Volumetric Rate  | \$/kW  | 1.3995    |
| Low Voltage Service Rate  | \$/kW  | 0.02492   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable only for Non-RPP Customers                  | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019  | \$/kW  | 0.1418    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable only for Non-Wholesale Market Participants | \$/kW  | (0.4569)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable Only for Class B Customers            | \$/kW  | (0.02611) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)<br>- effective May 1, 2018 until April 30, 2019                      | \$/kW  | 0.2338    |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019  | \$/kW  | (0.0084)  |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.9551    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 2.8195    |

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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EB-2017-0024

**LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION**

This classification applies to an account where average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW and using dedicated assets. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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  | \$    | 5,610.14 |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019  | \$    | (33.55)  |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018  | \$    | 12.64    |
| Distribution Volumetric Rate  | \$/kW | 0.3310   |
| Low Voltage Service Rate  | \$/kW | 0.02492  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019  | \$/kW | 0.1635   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019<br>Applicable only for Non-Wholesale Market Participants | \$/kW | (0.3761) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019  | \$/kW | (0.0020) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)<br>- effective May 1, 2018 until April 30, 2019                      | \$/kW | 0.0049   |
| Retail Transmission Rate - Network Service Rate   | \$/kW | 2.9551   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW | 2.8195   |

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Alectra Utilities Corporation**  
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**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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EB-2017-0024

**STANDBY POWER SERVICE CLASSIFICATION**

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

**APPLICATION**

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**MONTHLY RATES AND CHARGES – Delivery Component - APPROVED ON AN INTERIM BASIS**

|  |       |        |
|--|-------|--------|
| GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.                           | \$/kW | 2.5565 |
| Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.                       | \$/kW | 1.3995 |
| Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility. | \$/kW | 0.3310 |

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### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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#### MONTHLY RATES AND CHARGES – Delivery Component

|   |        |           |
|---|--------|-----------|
| Service Charge  | \$     | 8.43      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$     | (0.05)    |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018                  | \$     | (0.04)    |
| Distribution Volumetric Rate  | \$/kWh | 0.0131    |
| Low Voltage Service Rate  | \$/kWh | 0.00006   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019       |        |           |
| Applicable only for Non-RPP Customers   | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019      | \$/kWh | (0.0005)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019 |        |           |
| Applicable Only for Class B Customers   | \$/kWh | (0.00005) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$/kWh | (0.0001)  |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0066    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0062    |

#### 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   |

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EB-2017-0024

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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**MONTHLY RATES AND CHARGES – Delivery Component**

|   |        |           |
|---|--------|-----------|
| Service Charge (per Connection)   | \$     | 5.49      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$     | (0.03)    |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018                  | \$     | 0.01      |
| Distribution Volumetric Rate  | \$/kW  | 15.0507   |
| Low Voltage Service Rate  | \$/kW  | 0.01745   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019       |        |           |
| Applicable only for Non-RPP Customers   | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019      | \$/kW  | (0.1968)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019 |        |           |
| Applicable Only for Class B Customers   | \$/kW  | (0.01737) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$/kW  | (0.0900)  |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.1496    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 1.9743    |

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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

EB-2017-0024

**STREET LIGHTING SERVICE CLASSIFICATION**

This classification applies to an account for roadway lighting with the Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES – Delivery Component**

|   |        |           |
|---|--------|-----------|
| Service Charge (per Connection)   | \$     | 2.00      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$     | (0.01)    |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective May 1, 2018 until December 31, 2018                  | \$     | (0.10)    |
| Distribution Volumetric Rate  | \$/kW  | 5.3153    |
| Low Voltage Service Rate  | \$/kW  | 0.01702   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective May 1, 2018 until April 30, 2019       |        |           |
| Applicable only for Non-RPP Customers   | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective May 1, 2018 until April 30, 2019      | \$/kW  | (0.1955)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective May 1, 2018 until April 30, 2019 |        |           |
| Applicable Only for Class B Customers   | \$/kW  | (0.01726) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective May 1, 2018 until April 30, 2019                  | \$/kW  | (0.0343)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)                  |        |           |
| - effective May 1, 2018 until April 30, 2019  | \$/kW  | 0.7614    |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.0364    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 1.9249    |

**MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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

EB-2017-0024

**MicroFIT SERVICE CLASSIFICATION**

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 | \$ | 5.40 |
|----------------|----|------|

**ALLOWANCES**

|   |       |        |
|---|-------|--------|
| Transformer Allowance for Ownership - per kW of billing demand                          | \$/kW | (0.73) |
| Primary Metering Allowance for Transformer Losses - applied to measured demand & energy | %     | (1.00) |

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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

EB-2017-0024

**SPECIFIC SERVICE CHARGES**

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

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

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

**Customer Administration**

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

**Non-Payment of Account**

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

**Other**

|  |    |          |
|--|----|----------|
| Service call - customer owned equipment  | \$ | 30.00    |
| Service call - after regular hours   | \$ | 165.00   |
| Temporary service - install and remove - overhead - no transformer   | \$ | 500.00   |
| Temporary service - install and remove - underground - no transformer  | \$ | 300.00   |
| Temporary service - install and remove - overhead - with transformer   | \$ | 1,000.00 |
| Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - in effect until August 31, 2018                          | \$ | 22.35    |
| Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - in effect from September 1, 2018 until December 31, 2018 | \$ | 28.09    |
| Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - in effect from January 1, 2019                           | \$ | 43.63    |
| Administrative Billing Charge  | \$ | 150.00   |

**Alectra Utilities Corporation**  
**Horizon Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2018**  
**Implementation Date May 1, 2018**

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

EB-2017-0024

**RETAIL SERVICE CHARGES (if applicable)**

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

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

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

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

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

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

**LOSS FACTORS**

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

|   |        |
|---|--------|
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | 1.0379 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | 1.0160 |
| Total Loss Factor – Primary Metered Customer < 5,000 kW   | 1.0276 |
| Total Loss Factor – Primary Metered Customer > 5,000 kW   | 1.0060 |

**ATTACHMENT 2**  
**PROPOSED TARIFF OF RATES AND CHARGES**  
**JANUARY 1, 2019**  
**HORIZON UTILITIES RZ**

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

## Alectra Utilities Corporation Horizon Rate Zone TARIFF OF RATES AND CHARGES Effective Date January 1, 2019 Implementation Date January 1, 2019

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

EB-2018-0016

### RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account 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. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge   | \$     | 26.69     |
| Smart Metering Entity Charge - effective until December 31, 2022   | \$     | 0.57      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$     | (0.16)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$     | (0.18)    |
| Distribution Volumetric Rate   | \$/kWh | 0.0000    |
| Low Voltage Service Rate   | \$/kWh | 0.00006   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kWh | (0.0006)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kWh | (0.0021)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | \$/kWh | (0.00005) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | \$/kWh | (0.00002) |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kWh | 0.0000    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kWh | 0.0003    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kWh | 0.0002    |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0072    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0066    |

### 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   |

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge   | \$     | 42.27     |
| Smart Metering Entity Charge - effective until December 31, 2022   | \$     | 0.57      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$     | (0.25)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$     | (0.29)    |
| Distribution Volumetric Rate   | \$/kWh | 0.0109    |
| Low Voltage Service Rate   | \$/kWh | 0.00006   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kWh | (0.0005)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kWh | (0.0021)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | \$/kWh | (0.00005) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | \$/kWh | (0.00002) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kWh | (0.0001)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kWh | (0.0001)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kWh | 0.0005    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kWh | 0.0005    |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0064    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0060    |

### MONTHLY RATES AND CHARGES – Regulatory Component

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

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

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

### APPLICATION

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

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

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

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |   |                 |
|--|---|-----------------|
| Service Charge   | \$  | 389.21          |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$  | (2.27)          |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$  | (2.67)          |
| Distribution Volumetric Rate   | \$/kW   | 2.6139          |
| Low Voltage Service Rate   | \$/kW   | 0.02169         |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | Applicable only for Non-RPP Customers                 | \$/kWh (0.0029) |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | Applicable only for Non-RPP Customers                 | \$/kWh 0.0016   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     |   | \$/kW 0.1080    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | Applicable only for Non-Wholesale Market Participants | \$/kW (0.3086)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  |   | \$/kW 0.0599    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | Applicable only for Non-Wholesale Market Participar   | \$/kW (0.8319)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | Applicable Only for Class B Customers                 | \$/kW (0.01730) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | Applicable Only for Class B Customers                 | \$/kW (0.00542) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   |   | \$/kW (0.0153)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  |   | \$/kW (0.0180)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    |   | \$/kW 0.0575    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 |   | \$/kW (0.0136)  |
| Retail Transmission Rate - Network Service Rate  | \$/kW   | 2.5140          |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW   | 2.3832          |

### 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   |

## LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |  |           |
|--|--|-----------|
| Service Charge   | \$   | 24,267.60 |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$   | (142.57)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$   | (166.82)  |
| Distribution Volumetric Rate   | \$/kW  | 1.4318    |
| Low Voltage Service Rate   | \$/kW  | 0.02492   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | Applicable only for Non-RPP Customers<br>\$/kWh                | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | Applicable only for Non-RPP Customers<br>\$/kWh                | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW  | 0.1418    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | Applicable only for Non-Wholesale Market Participants<br>\$/kW | (0.4569)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW  | 0.0798    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | Applicable only for Non-Wholesale Market Participar<br>\$/kW   | (1.2566)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | Applicable Only for Class B Customers<br>\$/kW                 | (0.02611) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | Applicable Only for Class B Customers<br>\$/kW                 | 0.02427   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW  | (0.0084)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW  | (0.0098)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kW  | 0.2338    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW  | 0.0175    |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.8718    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 2.7386    |

### 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   |

## LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

This classification applies to an account where average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW and using dedicated assets. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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   | \$    | 5,753.07 |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$    | (33.55)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$    | (39.46)  |
| Distribution Volumetric Rate   | \$/kW | 0.3394   |
| Low Voltage Service Rate   | \$/kW | 0.02492  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW | 0.1635   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW | (0.3761) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW | 0.0875   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW | (0.8911) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | \$/kW | 0.01049  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW | (0.0020) |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW | (0.0023) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kW | 0.0049   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW | 0.0059   |
| Retail Transmission Rate - Network Service Rate  | \$/kW | 2.8718   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW | 2.7386   |

### 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   |

## STANDBY POWER SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component - APPROVED ON AN INTERIM BASIS

|  |       |        |
|--|-------|--------|
| GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.                           | \$/kW | 2.6139 |
| Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.                       | \$/kW | 1.4318 |
| Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility. | \$/kW | 0.3394 |

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge   | \$     | 8.62      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$     | (0.05)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$     | (0.06)    |
| Distribution Volumetric Rate   | \$/kWh | 0.0134    |
| Low Voltage Service Rate   | \$/kWh | 0.00006   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019          | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019       | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019         | \$/kWh | (0.0005)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019      | \$/kWh | (0.0021)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019    | \$/kWh | (0.00005) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 | \$/kWh | (0.00002) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$/kWh | (0.0001)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$/kWh | (0.0001)  |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0065    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kWh | 0.0061    |

### 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   |

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with the Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge (per Connection)  | \$     | 5.63      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$     | (0.03)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$     | (0.04)    |
| Distribution Volumetric Rate   | \$/kWh | 15.4341   |
| Low Voltage Service Rate   | \$/kW  | 0.01745   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019          | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019       | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019         | \$/kW  | (0.1968)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019      | \$/kW  | (0.9877)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019    | \$/kW  | (0.01737) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 | \$/kW  | (0.00723) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$/kW  | (0.0900)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$/kW  | (0.1058)  |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.0890    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kW  | 1.9176    |

### 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   |

## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with the municipality, regional municipality, ministry of transportation and private roadway lighting, controlled by protocol cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge (per Connection)  | \$     | 1.95      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$     | (0.01)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$     | (0.01)    |
| Distribution Volumetric Rate   | \$/kW  | 5.1723    |
| Low Voltage Service Rate   | \$/kW  | 0.01702   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW  | (0.1955)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW  | (0.7592)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | \$/kW  | (0.01726) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | \$/kW  | (0.00556) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW  | (0.0343)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW  | (0.0374)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kW  | 0.7614    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW  | 1.1939    |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 1.9791    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 1.8697    |

### 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   |

## 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. 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 | \$ | 5.40 |
|----------------|----|------|

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand

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

### ALLOWANCES

|       |        |
|-------|--------|
| \$/kW | (0.73) |
|-------|--------|

|   |        |
|---|--------|
| % | (1.00) |
|---|--------|



## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

## 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

|   |        |
|---|--------|
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | 1.0379 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | 1.0160 |
| Total Loss Factor – Primary Metered Customer < 5,000 kW   | 1.0276 |
| Total Loss Factor – Primary Metered Customer > 5,000 kW   | 1.0060 |

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

## HORIZON UTILITIES RATE ZONE

| Distribution Bill Impacts        |               |                        |               |         |
|----------------------------------|---------------|------------------------|---------------|---------|
| Customer Class                   | Billing Units | Average Monthly Volume | 2019 vs. 2018 |         |
|                                  |               |                        | \$            | %       |
| Residential                      | kWh           | 750                    | \$ (0.04)     | (0.15)% |
| GS<50                            | kWh           | 2,000                  | \$ 2.39       | 3.81%   |
| GS>50                            | kW            | 250                    | \$ 12.75      | 1.24%   |
| Large User                       | kW            | 5,000                  | \$ 636.36     | 2.01%   |
| Large User with Dedicated Assets | kW            | 20,000                 | \$ 330.83     | 2.70%   |
| Street Lighting                  | kW            | 4,974                  | \$ 3,240.86   | 3.18%   |

Table excludes the impact of HST (13%) & Provincial Rebate (8%)

| Distribution Bill and All Rate Rider Bill Impacts |               |                        |                |           |
|---|---------------|------------------------|----------------|-----------|
| Customer Class                                    | Billing Units | Average Monthly Volume | 2019 vs. 2018  |           |
|   |               |                        | \$             | %         |
| Residential                                       | kWh           | 750                    | \$ (1.63)      | (5.57)%   |
| GS<50   | kWh           | 2,000                  | \$ (1.85)      | (2.70)%   |
| GS>50   | kW            | 250                    | \$ (5.61)      | (0.85)%   |
| Large User  | kW            | 5,000                  | \$ (5,126.29)  | (16.90)%  |
| Large User with Dedicated Assets                  | kW            | 20,000                 | \$ (15,531.39) | (182.44)% |
| Street Lighting                                   | kW            | 4,974                  | \$ 2,288.49    | 2.39%     |

Table excludes the impact of HST (13%) & Provincial Rebate (8%)

| Total Bill Impacts               |               |                        |                |         |
|----------------------------------|---------------|------------------------|----------------|---------|
| Customer Class                   | Billing Units | Average Monthly Volume | 2019 vs. 2018  |         |
|                                  |               |                        | \$             | %       |
| Residential                      | kWh           | 750                    | \$ (1.95)      | (1.85)% |
| GS<50                            | kWh           | 2,000                  | \$ (16.60)     | (5.90)% |
| GS>50                            | kW            | 250                    | \$ (811.43)    | (5.41)% |
| Large User                       | kW            | 5,000                  | \$ (23,832.22) | (6.73)% |
| Large User with Dedicated Assets | kW            | 20,000                 | \$ (90,355.13) | (6.94)% |
| Street Lighting                  | kW            | 4,974                  | \$ (10,745.94) | (3.28)% |

Table excludes the impact of HST (13%) & Provincial Rebate (8%)

| Total Bill Impacts including HST and after 8% rebate |               |                        |                 |         |
|--|---------------|------------------------|-----------------|---------|
| Customer Class                                       | Billing Units | Average Monthly Volume | 2019 vs. 2018   |         |
|  |               |                        | \$              | %       |
| Residential  | kWh           | 750                    | \$ (2.04)       | (1.85)% |
| GS<50  | kWh           | 2,000                  | \$ (17.43)      | (5.90)% |
| GS>50  | kW            | 250                    | \$ (916.92)     | (5.41)% |
| Large User   | kW            | 5,000                  | \$ (26,930.41)  | (6.73)% |
| Large User with Dedicated Assets                     | kW            | 20,000                 | \$ (102,101.29) | (6.94)% |
| Street Lighting                                      | kW            | 4,974                  | \$ (12,142.91)  | (3.28)% |





|                               |             |     |
|-------------------------------|-------------|-----|
| Customer Class:               | RESIDENTIAL |     |
| RPP / Non-RPP:                | RPP         |     |
| Consumption                   | 750         | kWh |
| Demand                        | -           | kW  |
| Current Loss Factor           | 1.0379      |     |
| Proposed/Approved Loss Factor | 1.0379      |     |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact    |          |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 23.67             | 1      | \$ 23.67    | \$ 26.69   | 1      | \$ 26.69    | \$ 3.02   | 12.76%   |
| Distribution Volumetric Rate                                | \$ 0.0040            | 750    | \$ 3.00     | \$ -       | 750    | \$ -        | \$ (3.00) | -100.00% |
| Fixed Rate Riders   | \$ (0.13)            | 1      | \$ (0.13)   | \$ (0.34)  | 1      | \$ (0.34)   | \$ (0.21) | 161.54%  |
| Volumetric Rate Riders                                      | \$ 0.0003            | 750    | \$ 0.26     | \$ 0.0005  | 750    | \$ 0.41     | \$ 0.15   | 58.42%   |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 26.80    |            |        | \$ 26.76    | \$ (0.04) | -0.15%   |
| Line Losses on Cost of Power                                | \$ 0.0820            | 28     | \$ 2.33     | \$ 0.0820  | 28     | \$ 2.33     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0006            | 750    | \$ (0.45)   | \$ 0.00273 | 750    | \$ (2.04)   | \$ (1.59) | 350.14%  |
| GA Rate Riders  |                      |        |             |            |        |             |           |          |
| Low Voltage Service Charge                                  | \$ 0.00006           | 750    | \$ 0.05     | \$ 0.00006 | 750    | \$ 0.05     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              | 1      | \$ 0.57     | \$ 0.57    | 1      | \$ 0.57     | \$ -      | 0.00%    |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 29.29    |            |        | \$ 27.66    | \$ (1.63) | -5.57%   |
| RTSR - Network  | \$ 0.0074            | 778    | \$ 5.79     | \$ 0.0072  | 778    | \$ 5.63     | \$ (0.16) | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0068            | 778    | \$ 5.31     | \$ 0.0066  | 778    | \$ 5.16     | \$ (0.15) | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 40.39    |            |        | \$ 38.45    | \$ (1.95) | -4.82%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 778    | \$ 2.80     | \$ 0.0036  | 778    | \$ 2.80     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 778    | \$ 0.23     | \$ 0.0003  | 778    | \$ 0.23     | \$ -      | 0.00%    |
| 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  | \$ 0.0940            | 128    | \$ 11.99    | \$ 0.0940  | 128    | \$ 11.99    | \$ -      | 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>                     |                      |        | \$ 105.17   |            |        | \$ 103.23   | \$ (1.95) | -1.85%   |
| HST   | 13%                  |        | \$ 13.67    | 13%        |        | \$ 13.42    | \$ (0.25) | -1.85%   |
| 8% Provincial Rebate  | -8%                  |        | \$ (8.41)   | -8%        |        | \$ (8.26)   | \$ 0.16   | -1.85%   |
| <b>Total Bill on TOU</b>                                    |                      |        | \$ 110.43   |            |        | \$ 108.39   | \$ (2.04) | -1.85%   |

|                               |                                 |     |
|-------------------------------|---------------------------------|-----|
| Customer Class:               | GENERAL SERVICE LESS THAN 50 KW |     |
| RPP / Non-RPP:                | RPP                             |     |
| Consumption                   | 2,000                           | kWh |
| Demand                        | -                               | kW  |
| Current Loss Factor           | 1.0379                          |     |
| Proposed/Approved Loss Factor | 1.0379                          |     |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact     |          |
|---|----------------------|--------|-------------|------------|--------|-------------|------------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change  | % Change |
| Monthly Service Charge                                      | \$ 41.22             | 1      | \$ 41.22    | \$ 42.27   | 1      | \$ 42.27    | \$ 1.05    | 2.55%    |
| Distribution Volumetric Rate                                | \$ 0.0106            | 2000   | \$ 21.20    | \$ 0.0109  | 2000   | \$ 21.80    | \$ 0.60    | 2.83%    |
| Fixed Rate Riders   | \$ (0.48)            | 1      | \$ (0.48)   | \$ (0.54)  | 1      | \$ (0.54)   | \$ (0.06)  | 12.50%   |
| Volumetric Rate Riders                                      | \$ 0.0004            | 2000   | \$ 0.81     | \$ 0.0008  | 2000   | \$ 1.61     | \$ 0.80    | 98.50%   |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 62.75    |            |        | \$ 65.14    | \$ 2.39    | 3.81%    |
| Line Losses on Cost of Power                                | \$ 0.0820            | 76     | \$ 6.21     | \$ 0.0820  | 76     | \$ 6.21     | \$ -       | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0006            | 2,000  | \$ (1.19)   | \$ 0.00272 | 2,000  | \$ (5.43)   | \$ (4.24)  | 356.25%  |
| GA Rate Riders  |                      |        |             |            |        |             |            |          |
| Low Voltage Service Charge                                  | \$ 0.00006           | 2,000  | \$ 0.12     | \$ 0.00006 | 2,000  | \$ 0.12     | \$ -       | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              | 1      | \$ 0.57     | \$ 0.57    | 1      | \$ 0.57     | \$ -       | 0.00%    |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 68.47    |            |        | \$ 66.62    | \$ (1.85)  | -2.70%   |
| RTSR - Network  | \$ 0.0065            | 2,076  | \$ 13.57    | \$ 0.0064  | 2,076  | \$ 13.19    | \$ (0.38)  | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0061            | 2,076  | \$ 12.73    | \$ 0.0060  | 2,076  | \$ 12.36    | \$ (0.37)  | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 94.76    |            |        | \$ 92.16    | \$ (2.60)  | -2.74%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 2,076  | \$ 7.47     | \$ 0.0036  | 2,076  | \$ 7.47     | \$ -       | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 2,076  | \$ 0.62     | \$ 0.0003  | 2,076  | \$ 0.62     | \$ -       | 0.00%    |
| 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    | \$ -       | 2,000  | \$ -        | \$ (14.00) | -100.00% |
| TOU - Off Peak  | \$ 0.0650            | 1,300  | \$ 84.50    | \$ 0.0650  | 1,300  | \$ 84.50    | \$ -       | 0.00%    |
| TOU - Mid Peak  | \$ 0.0940            | 340    | \$ 31.96    | \$ 0.0940  | 340    | \$ 31.96    | \$ -       | 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>                     |                      |        | \$ 281.09   |            |        | \$ 264.49   | \$ (16.60) | -5.90%   |
| HST   | 13%                  |        | \$ 36.54    | 13%        |        | \$ 34.38    | \$ (2.16)  | -5.90%   |
| 8% Provincial Rebate  | -8%                  |        | \$ (22.49)  | -8%        |        | \$ (21.16)  | \$ 1.33    | -5.90%   |
| <b>Total Bill on TOU</b>                                    |                      |        | \$ 295.14   |            |        | \$ 277.72   | \$ (17.43) | -5.90%   |

|                               |                                    |         |
|-------------------------------|------------------------------------|---------|
| Customer Class:               | GENERAL SERVICE GREATER THAN 50 KW |         |
| RPP / Non-RPP:                | Non-RPP (Other)                    | Class B |
| Consumption                   | 110,000                            | kWh     |
| Demand                        | 250                                | kW      |
| Current Loss Factor           | 1.0379                             |         |
| Proposed/Approved Loss Factor | 1.0379                             |         |

|   | Current OEB-Approved |         |              | Proposed   |         |              | Impact      |          |
|---|----------------------|---------|--------------|------------|---------|--------------|-------------|----------|
|   | Rate (\$)            | Volume  | Charge (\$)  | Rate (\$)  | Volume  | Charge (\$)  | \$ Change   | % Change |
| Monthly Service Charge                                      | \$ 379.54            | 1       | \$ 379.54    | \$ 389.21  | 1       | \$ 389.21    | \$ 9.67     | 2.55%    |
| Distribution Volumetric Rate                                | \$ 2.5565            | 250     | \$ 639.13    | \$ 2.6139  | 250     | \$ 653.48    | \$ 14.35    | 2.25%    |
| Fixed Rate Riders   | \$ (1.57)            | 1       | \$ (1.57)    | \$ (4.94)  | 1       | \$ (4.94)    | \$ (3.37)   | 214.65%  |
| Volumetric Rate Riders                                      | \$ 0.0422            | 250     | \$ 10.56     | \$ 0.0106  | 250     | \$ 2.66      | \$ (7.90)   | -74.81%  |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |         | \$ 1,027.65  |            |         | \$ 1,040.40  | \$ 12.75    | 1.24%    |
| Line Losses on Cost of Power                                | \$ -                 |         | \$ -         | \$ -       |         | \$ -         | \$ -        |          |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2179            | 250     | \$ (54.47)   | \$ 0.99531 | 250     | \$ (248.83)  | \$ (194.36) | 356.80%  |
| GA Rate Riders  | \$ 0.0029            | 110,000 | \$ (319.00)  | \$ 0.0013  | 110,000 | \$ (143.00)  | \$ 176.00   | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.02169           | 250     | \$ 5.42      | \$ 0.02169 | 250     | \$ 5.42      | \$ -        | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 1       | \$ -         | \$ -       | 1       | \$ -         | \$ -        |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |         | \$ 659.61    |            |         | \$ 654.00    | \$ (5.61)   | -0.85%   |
| RTSR - Network  | \$ 2.5869            | 250     | \$ 646.72    | \$ 2.5140  | 250     | \$ 628.50    | \$ (18.22)  | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 2.4536            | 250     | \$ 613.41    | \$ 2.3832  | 250     | \$ 595.80    | \$ (17.61)  | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |         | \$ 1,919.74  |            |         | \$ 1,878.30  | \$ (41.43)  | -2.16%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 114,169 | \$ 411.01    | \$ 0.0036  | 114,169 | \$ 411.01    | \$ -        | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 114,169 | \$ 34.25     | \$ 0.0003  | 114,169 | \$ 34.25     | \$ -        | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              |         | \$ -         | \$ 0.25    |         | \$ -         | \$ -        |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 110,000 | \$ 770.00    | \$ -       | 110,000 | \$ -         | \$ (770.00) | -100.00% |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | 114,169 | \$ 11,850.74 | \$ 0.1038  | 114,169 | \$ 11,850.74 | \$ -        | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |         | \$ 14,985.74 |            |         | \$ 14,174.30 | \$ (811.43) | -5.41%   |
| HST   | 13%                  |         | \$ 1,948.15  | 13%        |         | \$ 1,842.66  | \$ (105.49) | -5.41%   |
| 8% Provincial Rebate  | 0%                   |         | \$ -         | 0%         |         | \$ -         | \$ -        |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |         | \$ 16,933.88 |            |         | \$ 16,016.96 | \$ (916.92) | -5.41%   |

|                               |                 |         |
|-------------------------------|-----------------|---------|
| Customer Class:               | LARGE USE       |         |
| RPP / Non-RPP:                | Non-RPP (Other) | Class A |
| Consumption                   | 2,555,000       | kWh     |
| Demand                        | 5,000           | kW      |
| Current Loss Factor           | 1.0060          |         |
| Proposed/Approved Loss Factor | 1.0060          |         |

|   | Current OEB-Approved |           |               | Proposed     |           |               | Impact         |          |
|---|----------------------|-----------|---------------|--------------|-----------|---------------|----------------|----------|
|   | Rate (\$)            | Volume    | Charge (\$)   | Rate (\$)    | Volume    | Charge (\$)   | \$ Change      | % Change |
| Monthly Service Charge                                      | \$ 23,720.06         | 1         | \$ 23,720.06  | \$ 24,267.60 | 1         | \$ 24,267.60  | \$ 547.54      | 2.31%    |
| Distribution Volumetric Rate                                | \$ 1.3995            | 5000      | \$ 6,997.50   | \$ 1.4318    | 5000      | \$ 7,159.00   | \$ 161.50      | 2.31%    |
| Fixed Rate Riders   | \$ (198.21)          | 1         | \$ (198.21)   | \$ (309.39)  | 1         | \$ (309.39)   | \$ (111.18)    | 56.09%   |
| Volumetric Rate Riders                                      | \$ 0.2254            | 5000      | \$ 1,126.87   | \$ 0.2331    | 5000      | \$ 1,165.37   | \$ 38.50       | 3.42%    |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |           | \$ 31,646.22  |              |           | \$ 32,282.58  | \$ 636.36      | 2.01%    |
| Line Losses on Cost of Power                                | \$ -                 |           | \$ -          | \$ -         |           | \$ -          | \$ -           |          |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2890            | 5,000     | \$ (1,444.81) | \$ 1.44149   | 5,000     | \$ (7,207.46) | \$ (5,762.65)  | 398.85%  |
| GA Rate Riders  | \$ -                 | 2,555,000 | \$ -          | \$ -         | 2,555,000 | \$ -          | \$ -           |          |
| Low Voltage Service Charge                                  | \$ 0.02492           | 5,000     | \$ 124.60     | \$ 0.02492   | 5,000     | \$ 124.60     | \$ -           | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 1         | \$ -          | \$ -         | 1         | \$ -          | \$ -           |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |           | \$ 30,326.01  |              |           | \$ 25,199.72  | \$ (5,126.29)  | -16.90%  |
| RTSR - Network  | \$ 2.9551            | 5,000     | \$ 14,775.49  | \$ 2.8718    | 5,000     | \$ 14,359.16  | \$ (416.33)    | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 2.8195            | 5,000     | \$ 14,097.41  | \$ 2.7386    | 5,000     | \$ 13,692.81  | \$ (404.60)    | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |           | \$ 59,198.91  |              |           | \$ 53,251.69  | \$ (5,947.22)  | -10.05%  |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 2,570,330 | \$ 9,253.19   | \$ 0.0036    | 2,570,330 | \$ 9,253.19   | \$ -           | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 2,570,330 | \$ 771.10     | \$ 0.0003    | 2,570,330 | \$ 771.10     | \$ -           | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              |           | \$ -          | \$ 0.25      |           | \$ -          | \$ -           |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 2,555,000 | \$ 17,885.00  | \$ -         | 2,555,000 | \$ -          | \$ (17,885.00) | -100.00% |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | 2,570,330 | \$ 266,800.25 | \$ 0.1038    | 2,570,330 | \$ 266,800.25 | \$ -           | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |           | \$ 353,908.45 |              |           | \$ 330,076.23 | \$ (23,832.22) | -6.73%   |
| HST   | 13%                  |           | \$ 46,008.10  | 13%          |           | \$ 42,909.91  | \$ (3,098.19)  | -6.73%   |
| 8% Provincial Rebate  | 0%                   |           | \$ -          | 0%           |           | \$ -          | \$ -           |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |           | \$ 399,916.55 |              |           | \$ 372,986.14 | \$ (26,930.41) | -6.73%   |

|                               |                                 |         |
|-------------------------------|---------------------------------|---------|
| Customer Class:               | LARGE USE WITH DEDICATED ASSETS |         |
| RPP / Non-RPP:                | Non-RPP (Other)                 | Class A |
| Consumption                   | 10,220,000                      | kWh     |
| Demand                        | 20,000                          | kW      |
| Current Loss Factor           | 1.0060                          |         |
| Proposed/Approved Loss Factor | 1.0060                          |         |

|   | Current OEB-Approved |            |                 | Proposed    |            |                 | Impact          |          |
|---|----------------------|------------|-----------------|-------------|------------|-----------------|-----------------|----------|
|   | Rate (\$)            | Volume     | Charge (\$)     | Rate (\$)   | Volume     | Charge (\$)     | \$ Change       | % Change |
| Monthly Service Charge                                      | \$ 5,610.14          | 1          | \$ 5,610.14     | \$ 5,753.07 | 1          | \$ 5,753.07     | \$ 142.93       | 2.55%    |
| Distribution Volumetric Rate                                | \$ 0.3310            | 20000      | \$ 6,620.00     | \$ 0.3394   | 20000      | \$ 6,788.00     | \$ 168.00       | 2.54%    |
| Fixed Rate Riders   | \$ (20.91)           | 1          | \$ (20.91)      | \$ (73.01)  | 1          | \$ (73.01)      | \$ (52.10)      | 249.16%  |
| Volumetric Rate Riders                                      | \$ 0.0029            | 20000      | \$ 57.59        | \$ 0.0065   | 20000      | \$ 129.59       | \$ 72.00        | 125.02%  |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |            | \$ 12,266.82    |             |            | \$ 12,597.65    | \$ 330.83       | 2.70%    |
| Line Losses on Cost of Power                                | \$ -                 | -          | \$ -            | \$ -        | -          | \$ -            | \$ -            | -        |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2126            | 20,000     | \$ (4,252.18)   | \$ 1.00572  | 20,000     | \$ (20,114.40)  | \$ (15,862.22)  | 373.04%  |
| GA Rate Riders  | \$ -                 | 10,220,000 | \$ -            | \$ -        | 10,220,000 | \$ -            | \$ -            | -        |
| Low Voltage Service Charge                                  | \$ 0.02492           | 20,000     | \$ 498.40       | \$ 0.02492  | 20,000     | \$ 498.40       | \$ -            | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 1          | \$ -            | \$ -        | 1          | \$ -            | \$ -            | -        |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |            | \$ 8,513.04     |             |            | \$ (7,018.35)   | \$ (15,531.39)  | -182.44% |
| RTSR - Network  | \$ 2.9551            | 20,000     | \$ 59,101.97    | \$ 2.8718   | 20,000     | \$ 57,436.65    | \$ (1,665.32)   | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 2.8195            | 20,000     | \$ 56,389.65    | \$ 2.7386   | 20,000     | \$ 54,771.24    | \$ (1,618.42)   | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |            | \$ 124,004.66   |             |            | \$ 105,189.53   | \$ (18,815.13)  | -15.17%  |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 10,281,320 | \$ 37,012.75    | \$ 0.0036   | 10,281,320 | \$ 37,012.75    | \$ -            | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 10,281,320 | \$ 3,084.40     | \$ 0.0003   | 10,281,320 | \$ 3,084.40     | \$ -            | 0.00%    |
| Standard Supply Service Charge                              | \$ -                 | 1          | \$ -            | \$ -        | 1          | \$ -            | \$ -            | -        |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 10,220,000 | \$ 71,540.00    | \$ -        | 10,220,000 | \$ -            | \$ (71,540.00)  | -100.00% |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | 10,281,320 | \$ 1,067,201.02 | \$ 0.1038   | 10,281,320 | \$ 1,067,201.02 | \$ -            | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |            | \$ 1,302,842.83 |             |            | \$ 1,212,487.70 | \$ (90,355.13)  | -6.94%   |
| HST   | 13%                  |            | \$ 169,369.57   | 13%         |            | \$ 157,623.40   | \$ (11,746.17)  | -6.94%   |
| 8% Provincial Rebate  | 0%                   |            | \$ -            | 0%          |            | \$ -            | \$ -            | -        |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |            | \$ 1,472,212.39 |             |            | \$ 1,370,111.10 | \$ (102,101.29) | -6.94%   |

|                               |                        |         |
|-------------------------------|------------------------|---------|
| Customer Class:               | SENTINEL LIGHTING LOAD |         |
| RPP / Non-RPP:                | Non-RPP (Other)        | Class B |
| Consumption                   | 97,008                 | kWh     |
| Demand                        | 216                    | kW      |
| Current Loss Factor           | 1.0379                 |         |
| Proposed/Approved Loss Factor | 1.0379                 |         |

|   | Current OEB-Approved |         |              | Proposed   |         |              | Impact      |          |
|---|----------------------|---------|--------------|------------|---------|--------------|-------------|----------|
|   | Rate (\$)            | Volume  | Charge (\$)  | Rate (\$)  | Volume  | Charge (\$)  | \$ Change   | % Change |
| Monthly Service Charge                                      | \$ 5.49              | 721     | \$ 3,958.29  | \$ 5.63    | 721     | \$ 4,059.23  | \$ 100.94   | 2.55%    |
| Distribution Volumetric Rate                                | \$ 15.0507           | 216     | \$ 3,250.95  | \$ 15.4341 | 216     | \$ 3,333.77  | \$ 82.81    | 2.55%    |
| Fixed Rate Riders   | \$ (0.02)            | 721     | \$ (14.42)   | \$ (0.07)  | 721     | \$ (50.47)   | \$ (36.05)  | 250.00%  |
| Volumetric Rate Riders                                      | \$ -                 | 216     | \$ -         | \$ 0.1058  | 216     | \$ (22.85)   | \$ (22.85)  |          |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |         | \$ 7,194.82  |            |         | \$ 7,319.67  | \$ 124.85   | 1.74%    |
| Line Losses on Cost of Power                                | \$ -                 | -       | \$ -         | \$ -       | -       | \$ -         | \$ -        |          |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2141            | 216     | \$ (46.26)   | \$ 1.20907 | 216     | \$ (261.16)  | \$ (214.90) | 464.61%  |
| GA Rate Riders  | \$ 0.0029            | 97,008  | \$ (281.32)  | \$ 0.0013  | 97,008  | \$ (126.11)  | \$ 155.21   | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.01745           | 216     | \$ 3.77      | \$ 0.01745 | 216     | \$ 3.77      | \$ -        | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 721     | \$ -         | \$ -       | 721     | \$ -         | \$ -        |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |         | \$ 6,871.01  |            |         | \$ 6,936.17  | \$ 65.16    | 0.95%    |
| RTSR - Network  | \$ 2.1496            | 216     | \$ 464.31    | \$ 2.0890  | 216     | \$ 451.23    | \$ (13.08)  | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.9743            | 216     | \$ 426.45    | \$ 1.9176  | 216     | \$ 414.21    | \$ (12.24)  | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |         | \$ 7,761.77  |            |         | \$ 7,801.61  | \$ 39.84    | 0.51%    |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 100,685 | \$ 362.46    | \$ 0.0036  | 100,685 | \$ 362.46    | \$ -        | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 100,685 | \$ 30.21     | \$ 0.0003  | 100,685 | \$ 30.21     | \$ -        | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              | -       | \$ -         | \$ 0.25    | -       | \$ -         | \$ -        |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 97,008  | \$ 679.06    | \$ -       | 97,008  | \$ -         | \$ (679.06) | -100.00% |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | 100,685 | \$ 10,451.06 | \$ 0.1038  | 100,685 | \$ 10,451.06 | \$ -        | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |         | \$ 19,284.56 |            |         | \$ 18,645.34 | \$ (639.22) | -3.31%   |
| HST   | 13%                  |         | \$ 2,506.99  | 13%        |         | \$ 2,423.89  | \$ (83.10)  | -3.31%   |
| 8% Provincial Rebate  | 0%                   |         | \$ -         | 0%         |         | \$ -         | \$ -        |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |         | \$ 21,791.56 |            |         | \$ 21,069.24 | \$ (722.32) | -3.31%   |

|                               |                             |         |
|-------------------------------|-----------------------------|---------|
| Customer Class:               | <b>STREET LIGHTING LOAD</b> |         |
| RPP / Non-RPP:                | Non-RPP (Other)             | Class B |
| Consumption                   | 1,782,038                   | kWh     |
| Demand                        | 4,974                       | kW      |
| Current Loss Factor           | 1.0379                      |         |
| Proposed/Approved Loss Factor | 1.0379                      |         |

|   | Current OEB-Approved |           |               | Proposed   |           |               | Impact         |          |
|---|----------------------|-----------|---------------|------------|-----------|---------------|----------------|----------|
|   | Rate (\$)            | Volume    | Charge (\$)   | Rate (\$)  | Volume    | Charge (\$)   | \$ Change      | % Change |
| Monthly Service Charge                                      | \$ 2.00              | 36,000    | \$ 72,000.00  | \$ 1.95    | 36,000    | \$ 70,200.00  | \$ (1,800.00)  | -2.50%   |
| Distribution Volumetric Rate                                | \$ 5.3153            | 4973.63   | \$ 26,436.34  | \$ 5.1723  | 4973.63   | \$ 25,725.11  | \$ (711.23)    | -2.69%   |
| Fixed Rate Riders   | \$ (0.11)            | 1         | \$ (0.11)     | \$ (0.02)  | 1         | \$ (0.02)     | \$ 0.09        | -81.82%  |
| Volumetric Rate Riders                                      | \$ 0.7271            | 4973.63   | \$ 3,616.14   | \$ 1.8836  | 4973.63   | \$ 9,368.14   | \$ 5,752.00    | 159.06%  |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |           | \$ 102,052.36 |            |           | \$ 105,293.23 | \$ 3,240.86    | 3.18%    |
| Line Losses on Cost of Power                                | \$ -                 | -         | \$ -          | \$ -       | -         | \$ -          | \$ -           | -        |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2127            | 4,974     | \$ (1,058.02) | \$ 0.97749 | 4,974     | \$ (4,861.65) | \$ (3,803.63)  | 359.50%  |
| GA Rate Riders  | \$ 0.0029            | 1,782,038 | \$ (5,167.91) | \$ 0.0013  | 1,782,038 | \$ (2,316.65) | \$ 2,851.26    | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.0170            | 4,974     | \$ 84.65      | \$ 0.0170  | 4,974     | \$ 84.65      | \$ -           | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 36,000    | \$ -          | \$ -       | 36,000    | \$ -          | \$ -           | -        |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |           | \$ 95,911.09  |            |           | \$ 98,199.58  | \$ 2,288.49    | 2.39%    |
| RTSR - Network  | \$ 2.0364            | 4,974     | \$ 10,128.53  | \$ 1.9791  | 4,974     | \$ 9,843.13   | \$ (285.39)    | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.9249            | 4,974     | \$ 9,573.84   | \$ 1.8697  | 4,974     | \$ 9,299.06   | \$ (274.77)    | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |           | \$ 115,613.45 |            |           | \$ 117,341.77 | \$ 1,728.32    | 1.49%    |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 1,849,577 | \$ 6,658.48   | \$ 0.0036  | 1,849,577 | \$ 6,658.48   | \$ -           | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 1,849,577 | \$ 554.87     | \$ 0.0003  | 1,849,577 | \$ 554.87     | \$ -           | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              | -         | \$ -          | \$ 0.25    | -         | \$ -          | \$ -           | -        |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 1,782,038 | \$ 12,474.27  | \$ -       | 1,782,038 | \$ -          | \$ (12,474.27) | -100.00% |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | 1,849,577 | \$ 191,986.12 | \$ 0.1038  | 1,849,577 | \$ 191,986.12 | \$ -           | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |           | \$ 327,287.18 |            |           | \$ 316,541.24 | \$ (10,745.94) | -3.28%   |
| HST   | 13%                  |           | \$ 42,547.33  | 13%        |           | \$ 41,150.36  | \$ (1,396.97)  | -3.28%   |
| 8% Provincial Rebate  | 0%                   |           | \$ -          | 0%         |           | \$ -          | \$ -           | -        |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |           | \$ 369,834.52 |            |           | \$ 357,691.60 | \$ (12,142.91) | -3.28%   |

|                               |                      |     |
|-------------------------------|----------------------|-----|
| Customer Class:               | <b>STANDBY POWER</b> |     |
| RPP / Non-RPP:                | Non-RPP (Other)      |     |
| Consumption                   | -                    | kWh |
| Demand                        | -                    | kW  |
| Current Loss Factor           | 1.0379               |     |
| Proposed/Approved Loss Factor | 1.0379               |     |

|   | Current OEB-Approved |        |             | Proposed  |        |             | Impact    |          |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ -                 | 1      | \$ -        | \$ -      | 1      | \$ -        | \$ -      |          |
| Distribution Volumetric Rate                                | \$ -                 | 0      | \$ -        | \$ -      | 0      | \$ -        | \$ -      |          |
| Fixed Rate Riders   | \$ -                 | 1      | \$ -        | \$ -      | 1      | \$ -        | \$ -      |          |
| Volumetric Rate Riders                                      | \$ -                 | 0      | \$ -        | \$ -      | 0      | \$ -        | \$ -      |          |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ -        |           |        | \$ -        | \$ -      |          |
| Line Losses on Cost of Power                                | \$ 0.1038            | -      | \$ -        | \$ 0.1038 | -      | \$ -        | \$ -      |          |
| Total Deferral/Variance Account Rate Riders                 | \$ -                 | -      | \$ -        | \$ -      | -      | \$ -        | \$ -      |          |
| GA Rate Riders  | \$ -                 | -      | \$ -        | \$ -      | -      | \$ -        | \$ -      |          |
| Low Voltage Service Charge                                  | \$ -                 | -      | \$ -        | \$ -      | -      | \$ -        | \$ -      |          |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              | -      | \$ -        | \$ 0.57   | -      | \$ -        | \$ -      |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ -        |           |        | \$ -        | \$ -      |          |
| RTSR - Network  | \$ -                 | -      | \$ -        | \$ -      | -      | \$ -        | \$ -      |          |
| RTSR - Connection and/or Line and Transformation Connection | \$ -                 | -      | \$ -        | \$ -      | -      | \$ -        | \$ -      |          |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ -        |           |        | \$ -        | \$ -      |          |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | -      | \$ -        | \$ 0.0036 | -      | \$ -        | \$ -      |          |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | -      | \$ -        | \$ 0.0003 | -      | \$ -        | \$ -      |          |
| Standard Supply Service Charge                              | \$ 0.25              | -      | \$ -        | \$ 0.25   | -      | \$ -        | \$ -      |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | -      | \$ -        | \$ -      | -      | \$ -        | \$ -      |          |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | -      | \$ -        | \$ 0.1038 | -      | \$ -        | \$ -      |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | \$ -        |           |        | \$ -        | \$ -      |          |
| HST   | 13%                  |        | \$ -        | 13%       |        | \$ -        | \$ -      |          |
| 8% Provincial Rebate  | 0%                   |        | \$ -        | 0%        |        | \$ -        | \$ -      |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | \$ -        |           |        | \$ -        | \$ -      |          |

|                               |             |                            |
|-------------------------------|-------------|----------------------------|
| Customer Class:               | RESIDENTIAL |                            |
| RPP / Non-RPP:                | RPP         |                            |
| Consumption                   | 207 kWh     | 10% Consumption Percentile |
| Demand                        | - kW        |                            |
| Current Loss Factor           | 1.0379      |                            |
| Proposed/Approved Loss Factor | 1.0379      |                            |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact    |          |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 23.67             | 1      | \$ 23.67    | \$ 26.69   | 1      | \$ 26.69    | \$ 3.02   | 12.76%   |
| Distribution Volumetric Rate                                | \$ 0.0040            | 207    | \$ 0.83     | \$ -       | 207    | \$ -        | \$ (0.83) | -100.00% |
| Fixed Rate Riders   | \$ (0.13)            | 1      | \$ (0.13)   | \$ (0.34)  | 1      | \$ (0.34)   | \$ (0.21) | 161.54%  |
| Volumetric Rate Riders                                      | \$ 0.0003            | 207    | \$ 0.07     | \$ 0.0005  | 207    | \$ 0.11     | \$ 0.04   | 58.42%   |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 24.44    |            |        | \$ 26.46    | \$ 2.02   | 8.28%    |
| Line Losses on Cost of Power                                | \$ 0.0820            | 8      | \$ 0.64     | \$ 0.0820  | 8      | \$ 0.64     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0006            | 207    | \$ (0.13)   | \$ 0.00273 | 207    | \$ (0.56)   | \$ (0.44) | 350.14%  |
| GA Rate Riders  | \$ 0.0029            |        | \$ -        | \$ 0.0013  |        | \$ -        | \$ -      |          |
| Low Voltage Service Charge                                  | \$ 0.00006           | 207    | \$ 0.01     | \$ 0.00006 | 207    | \$ 0.01     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              | 1      | \$ 0.57     | \$ 0.57    | 1      | \$ 0.57     | \$ -      | 0.00%    |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 25.54    |            |        | \$ 27.12    | \$ 1.58   | 6.20%    |
| RTSR - Network  | \$ 0.0074            | 215    | \$ 1.60     | \$ 0.0072  | 215    | \$ 1.55     | \$ (0.05) | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0068            | 215    | \$ 1.47     | \$ 0.0066  | 215    | \$ 1.42     | \$ (0.04) | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 28.60    |            |        | \$ 30.10    | \$ 1.50   | 5.23%    |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 215    | \$ 0.77     | \$ 0.0036  | 215    | \$ 0.77     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 215    | \$ 0.06     | \$ 0.0003  | 215    | \$ 0.06     | \$ -      | 0.00%    |
| 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            | 135    | \$ 8.75     | \$ 0.0650  | 135    | \$ 8.75     | \$ -      | 0.00%    |
| TOU - Mid Peak  | \$ 0.0940            | 35     | \$ 3.31     | \$ 0.0940  | 35     | \$ 3.31     | \$ -      | 0.00%    |
| TOU - On Peak   | \$ 0.1320            | 37     | \$ 4.92     | \$ 0.1320  | 37     | \$ 4.92     | \$ -      | 0.00%    |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | \$ 46.66    |            |        | \$ 48.16    | \$ 1.50   | 3.21%    |
| HST   | 13%                  |        | \$ 6.07     | 13%        |        | \$ 6.26     | \$ 0.19   | 3.21%    |
| 8% Provincial Rebate  | -8%                  |        | \$ (3.73)   | -8%        |        | \$ (3.85)   | \$ (0.12) | 3.21%    |
| <b>Total Bill on TOU</b>                                    |                      |        | \$ 49.00    |            |        | \$ 50.57    | \$ 1.57   | 3.21%    |

|                               |                    |
|-------------------------------|--------------------|
| Customer Class:               | RESIDENTIAL        |
| RPP / Non-RPP:                | Non-RPP (Retailer) |
| Consumption                   | 750 kWh            |
| Demand                        | - kW               |
| Current Loss Factor           | 1.0379             |
| Proposed/Approved Loss Factor | 1.0379             |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact    |          |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 23.67             | 1      | \$ 23.67    | \$ 26.69   | 1      | \$ 26.69    | \$ 3.02   | 12.76%   |
| Distribution Volumetric Rate                                | \$ 0.0040            | 750    | \$ 3.00     | \$ -       | 750    | \$ -        | \$ (3.00) | -100.00% |
| Fixed Rate Riders   | \$ (0.13)            | 1      | \$ (0.13)   | \$ (0.34)  | 1      | \$ (0.34)   | \$ (0.21) | 161.54%  |
| Volumetric Rate Riders                                      | \$ 0.0003            | 750    | \$ 0.26     | \$ 0.0005  | 750    | \$ 0.41     | \$ 0.15   | 58.42%   |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 26.80    |            |        | \$ 26.76    | \$ (0.04) | -0.15%   |
| Line Losses on Cost of Power                                | \$ 0.1038            | 28     | \$ 2.95     | \$ 0.1038  | 28     | \$ 2.95     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0006            | 750    | \$ (0.45)   | \$ 0.00273 | 750    | \$ (2.04)   | \$ (1.59) | 350.14%  |
| GA Rate Riders  | \$ 0.0029            | 750    | \$ (2.18)   | \$ 0.0013  | 750    | \$ (0.98)   | \$ 1.20   | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.00006           | 750    | \$ 0.05     | \$ 0.00006 | 750    | \$ 0.05     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              | 1      | \$ 0.57     | \$ 0.57    | 1      | \$ 0.57     | \$ -      | 0.00%    |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 27.73    |            |        | \$ 27.30    | \$ (0.43) | -1.55%   |
| RTSR - Network  | \$ 0.0074            | 778    | \$ 5.79     | \$ 0.0072  | 778    | \$ 5.63     | \$ (0.16) | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0068            | 778    | \$ 5.31     | \$ 0.0066  | 778    | \$ 5.16     | \$ (0.15) | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 38.84    |            |        | \$ 38.09    | \$ (0.75) | -1.92%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 778    | \$ 2.80     | \$ 0.0036  | 778    | \$ 2.80     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 778    | \$ 0.23     | \$ 0.0003  | 778    | \$ 0.23     | \$ -      | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              |        | \$ -        | \$ 0.25    |        | \$ -        | \$ -      |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            |        | \$ -        | \$ -       |        | \$ -        | \$ -      |          |
| Non-RPP Retailer Avg. Price                                 | \$ 0.1038            | 750    | \$ 77.85    | \$ 0.1038  | 750    | \$ 77.85    | \$ -      | 0.00%    |
| <b>Total Bill on Non-RPP Avg. Price</b>                     |                      |        | \$ 119.72   |            |        | \$ 118.98   | \$ (0.75) | -0.62%   |
| HST   | 13%                  |        | \$ 15.56    | 13%        |        | \$ 15.47    | \$ (0.10) | -0.62%   |
| 8% Provincial Rebate  | 0%                   |        | \$ -        | 0%         |        | \$ -        | \$ -      |          |
| <b>Total Bill on Non-RPP Avg. Price</b>                     |                      |        | \$ 135.29   |            |        | \$ 134.45   | \$ (0.84) | -0.62%   |

|                               |                                 |     |
|-------------------------------|---------------------------------|-----|
| Customer Class:               | GENERAL SERVICE LESS THAN 50 KW |     |
| RPP / Non-RPP:                | Non-RPP (Retailer)              |     |
| Consumption                   | 2,000                           | kWh |
| Demand                        | -                               | kW  |
| Current Loss Factor           | 1.0379                          |     |
| Proposed/Approved Loss Factor | 1.0379                          |     |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact     |          |
|---|----------------------|--------|-------------|------------|--------|-------------|------------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change  | % Change |
| Monthly Service Charge                                      | \$ 23.67             | 1      | \$ 23.67    | \$ 26.69   | 1      | \$ 26.69    | \$ 3.02    | 12.76%   |
| Distribution Volumetric Rate                                | \$ 0.0040            | 2000   | \$ 8.00     | \$ -       | 2000   | \$ -        | \$ (8.00)  | -100.00% |
| Fixed Rate Riders   | \$ (0.13)            | 1      | \$ (0.13)   | \$ (0.34)  | 1      | \$ (0.34)   | \$ (0.21)  | 161.54%  |
| Volumetric Rate Riders                                      | \$ 0.0003            | 2000   | \$ 0.68     | \$ 0.0005  | 2000   | \$ 1.08     | \$ 0.40    | 58.42%   |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 32.22    |            |        | \$ 27.43    | \$ (4.79)  | -14.86%  |
| Line Losses on Cost of Power                                | \$ 0.1038            | 76     | \$ 7.87     | \$ 0.1038  | 76     | \$ 7.87     | \$ -       | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0006            | 2,000  | \$ (1.21)   | \$ 0.00273 | 2,000  | \$ (5.45)   | \$ (4.24)  | 350.14%  |
| GA Rate Riders  | \$ 0.0029            | 2,000  | \$ (5.80)   | \$ 0.0013  | 2,000  | \$ (2.60)   | \$ 3.20    | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.00006           | 2,000  | \$ 0.12     | \$ 0.00006 | 2,000  | \$ 0.12     | \$ -       | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              | 1      | \$ 0.57     | \$ 0.57    | 1      | \$ 0.57     | \$ -       | 0.00%    |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 33.77    |            |        | \$ 27.94    | \$ (5.83)  | -17.26%  |
| RTSR - Network  | \$ 0.0074            | 2,076  | \$ 15.45    | \$ 0.0072  | 2,076  | \$ 15.01    | \$ (0.44)  | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0068            | 2,076  | \$ 14.17    | \$ 0.0066  | 2,076  | \$ 13.76    | \$ (0.41)  | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 63.39    |            |        | \$ 56.72    | \$ (6.67)  | -10.53%  |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 2,076  | \$ 7.47     | \$ 0.0036  | 2,076  | \$ 7.47     | \$ -       | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 2,076  | \$ 0.62     | \$ 0.0003  | 2,076  | \$ 0.62     | \$ -       | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              |        | \$ -        | \$ 0.25    |        | \$ -        | \$ -       |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 2,000  | \$ 14.00    | \$ -       | 2,000  | \$ -        | \$ (14.00) | -100.00% |
| Non-RPP Retailer Avg. Price                                 | \$ 0.1038            | 2,000  | \$ 207.60   | \$ 0.1038  | 2,000  | \$ 207.60   | \$ -       | 0.00%    |
| <b>Total Bill on Non-RPP Avg. Price</b>                     |                      |        | \$ 293.08   |            |        | \$ 272.41   | \$ (20.67) | -7.05%   |
| HST   | 13%                  |        | \$ 38.10    | 13%        |        | \$ 35.41    | \$ (2.69)  | -7.05%   |
| 8% Provincial Rebate  | 0%                   |        | \$ -        | 0%         |        | \$ -        | \$ -       |          |
| <b>Total Bill on Non-RPP Avg. Price</b>                     |                      |        | \$ 331.18   |            |        | \$ 307.82   | \$ (23.36) | -7.05%   |

|                               |                          |     |
|-------------------------------|--------------------------|-----|
| Customer Class:               | UNMETERED SCATTERED LOAD |     |
| RPP / Non-RPP:                | RPP                      |     |
| Consumption                   | 500                      | kWh |
| Demand                        | -                        | kW  |
| Current Loss Factor           | 1.0379                   |     |
| Proposed/Approved Loss Factor | 1.0379                   |     |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact    |          |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 23.67             | 1      | \$ 23.67    | \$ 26.69   | 1      | \$ 26.69    | \$ 3.02   | 12.76%   |
| Distribution Volumetric Rate                                | \$ 0.0040            | 500    | \$ 2.00     | \$ -       | 500    | \$ -        | \$ (2.00) | -100.00% |
| Fixed Rate Riders   | \$ (0.13)            | 1      | \$ (0.13)   | \$ (0.34)  | 1      | \$ (0.34)   | \$ (0.21) | 161.54%  |
| Volumetric Rate Riders                                      | \$ 0.0003            | 500    | \$ 0.17     | \$ 0.0005  | 500    | \$ 0.27     | \$ 0.10   | 58.42%   |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 25.71    |            |        | \$ 26.62    | \$ 0.91   | -3.54%   |
| Line Losses on Cost of Power                                | \$ 0.0820            | 19     | \$ 1.55     | \$ 0.0820  | 19     | \$ 1.55     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0006            | 500    | \$ (0.30)   | \$ 0.00273 | 500    | \$ (1.36)   | \$ (1.06) | 350.14%  |
| GA Rate Riders  | \$ 0.0029            |        | \$ -        | \$ 0.0013  |        | \$ -        | \$ -      |          |
| Low Voltage Service Charge                                  | \$ 0.00006           | 500    | \$ 0.03     | \$ 0.00006 | 500    | \$ 0.03     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              |        | \$ -        | \$ 0.57    |        | \$ -        | \$ -      |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 26.99    |            |        | \$ 26.84    | \$ (0.15) | -0.56%   |
| RTSR - Network  | \$ 0.0074            | 519    | \$ 3.86     | \$ 0.0072  | 519    | \$ 3.75     | \$ (0.11) | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0068            | 519    | \$ 3.54     | \$ 0.0066  | 519    | \$ 3.44     | \$ (0.10) | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 34.40    |            |        | \$ 34.04    | \$ (0.36) | -1.05%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 519    | \$ 1.87     | \$ 0.0036  | 519    | \$ 1.87     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 519    | \$ 0.16     | \$ 0.0003  | 519    | \$ 0.16     | \$ -      | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              | 1      | \$ 0.25     | \$ 0.25    | 1      | \$ 0.25     | \$ -      | 0.00%    |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 500    | \$ 3.50     | \$ -       | 500    | \$ -        | \$ (3.50) | -100.00% |
| TOU - Off Peak  | \$ 0.0650            | 325    | \$ 21.13    | \$ 0.0650  | 325    | \$ 21.13    | \$ -      | 0.00%    |
| TOU - Mid Peak  | \$ 0.0940            | 85     | \$ 7.99     | \$ 0.0940  | 85     | \$ 7.99     | \$ -      | 0.00%    |
| TOU - On Peak   | \$ 0.1320            | 90     | \$ 11.88    | \$ 0.1320  | 90     | \$ 11.88    | \$ -      | 0.00%    |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | \$ 81.16    |            |        | \$ 77.30    | \$ (3.86) | -4.76%   |
| HST   | 13%                  |        | \$ 10.55    | 13%        |        | \$ 10.05    | \$ (0.50) | -4.76%   |
| Provincial Rebate   | -8%                  |        | \$ (6.49)   | -8%        |        | \$ (6.18)   | \$ 0.31   | -4.76%   |
| <b>Total Bill on TOU</b>                                    |                      |        | \$ 85.22    |            |        | \$ 81.17    | \$ (4.05) | -4.76%   |

|                               |                        |
|-------------------------------|------------------------|
| Customer Class:               | SENTINEL LIGHTING LOAD |
| RPP / Non-RPP:                | Non-RPP (Other)        |
| Consumption                   | 135 kWh                |
| Demand                        | 0.30 kW                |
| Current Loss Factor           | 1.0379                 |
| Proposed/Approved Loss Factor | 1.0379                 |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact    |          |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 5.49              | 1      | \$ 5.49     | \$ 5.63    | 1      | \$ 5.63     | \$ 0.14   | 2.55%    |
| Distribution Volumetric Rate                                | \$ 15.0507           | 0.3    | \$ 4.52     | \$ 15.4341 | 0.3    | \$ 4.63     | \$ 0.12   | 2.55%    |
| Fixed Rate Riders   | \$ (0.02)            | 1      | \$ (0.02)   | \$ (0.07)  | 1      | \$ (0.07)   | \$ (0.05) | 250.00%  |
| Volumetric Rate Riders                                      | \$ -                 | 0.3    | \$ -        | \$ 0.1058  | 0.3    | \$ (0.03)   | \$ (0.03) |          |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 9.99     |            |        | \$ 10.16    | \$ 0.17   | 1.74%    |
| Line Losses on Cost of Power                                | \$ 0.1038            | 5      | \$ 0.53     | \$ 0.1038  | 5      | \$ 0.53     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2141            | 0      | \$ (0.06)   | \$ 1.20907 | 0      | \$ (0.36)   | \$ (0.30) | 464.61%  |
| GA Rate Riders  | \$ 0.0029            | 135    | \$ (0.39)   | \$ 0.0013  | 135    | \$ (0.17)   | \$ 0.22   | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.01745           | 0      | \$ 0.01     | \$ 0.01745 | 0      | \$ 0.01     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              |        | \$ -        | \$ 0.57    |        | \$ -        | \$ -      |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 10.07    |            |        | \$ 10.16    | \$ 0.09   | 0.89%    |
| RTSR - Network  | \$ 2.1496            | 0      | \$ 0.64     | \$ 2.0890  | 0      | \$ 0.63     | \$ (0.02) | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.9743            | 0      | \$ 0.59     | \$ 1.9176  | 0      | \$ 0.58     | \$ (0.02) | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 11.30    |            |        | \$ 11.36    | \$ 0.05   | 0.49%    |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 140    | \$ 0.50     | \$ 0.0036  | 140    | \$ 0.50     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 140    | \$ 0.04     | \$ 0.0003  | 140    | \$ 0.04     | \$ -      | 0.00%    |
| Standard Supply Service Charge                              |                      |        |             |            |        |             |           |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 135    | \$ 0.94     | \$ -       | 135    | \$ -        | \$ (0.94) | -100.00% |
| Non-RPP Retailer Avg. Price                                 | \$ 0.1038            | 135    | \$ 13.97    | \$ 0.1038  | 135    | \$ 13.97    | \$ -      | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | \$ 26.76    |            |        | \$ 25.87    | \$ (0.89) | -3.32%   |
| HST   | 13%                  |        | \$ 3.48     | 13%        |        | \$ 3.36     | \$ (0.12) | -3.32%   |
| 8% Provincial Rebate  | 0%                   |        | \$ -        | 0%         |        | \$ -        | \$ -      |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | \$ 30.23    |            |        | \$ 29.23    | \$ (1.00) | -3.32%   |

|                               |                      |     |
|-------------------------------|----------------------|-----|
| Customer Class:               | STREET LIGHTING LOAD |     |
| RPP / Non-RPP:                | Non-RPP (Other)      |     |
| Consumption                   | 50                   | kWh |
| Demand                        | -                    | kW  |
| Current Loss Factor           | 1.0379               |     |
| Proposed/Approved Loss Factor | 1.0379               |     |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact     |          |
|---|----------------------|--------|-------------|------------|--------|-------------|------------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change  | % Change |
| Monthly Service Charge                                      | \$ 2.00              | 1      | \$ 2.00     | \$ 1.95    | 1      | \$ 1.95     | \$ (0.05)  | -2.50%   |
| Distribution Volumetric Rate                                | \$ 5.3153            | 50     | \$ 263.11   | \$ 5.1723  | 49.5   | \$ 256.03   | \$ (7.08)  | -2.69%   |
| Fixed Rate Riders   | \$ (0.11)            | 1      | \$ (0.11)   | \$ (0.02)  | 1      | \$ (0.02)   | \$ 0.09    | -81.82%  |
| Volumetric Rate Riders                                      | \$ 0.7271            | 50     | \$ 35.99    | \$ 1.8836  | 49.5   | \$ 93.24    | \$ 57.25   | 159.06%  |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 300.99   |            |        | \$ 351.20   | \$ 50.21   | 16.68%   |
| Line Losses on Cost of Power                                | \$ 0.1038            | 2      | \$ 0.19     | \$ 0.1038  | 2      | \$ 0.19     | \$ -       | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.2127            | 50     | \$ (10.63)  | \$ 0.97749 | 50     | \$ (48.39)  | \$ (37.66) | 359.50%  |
| GA Rate Riders  | \$ 0.0029            | 50     | \$ (0.14)   | \$ 0.0013  | 50     | \$ (0.06)   | \$ 0.08    | -55.17%  |
| Low Voltage Service Charge                                  | \$ 0.01702           | 50     | \$ 0.84     | \$ 0.01702 | 50     | \$ 0.84     | \$ -       | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.57              |        | \$ -        | \$ 0.57    |        | \$ -        | \$ -       |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 291.35   |            |        | \$ 303.78   | \$ 12.43   | 4.27%    |
| RTSR - Network  | \$ 2.0364            | 51     | \$ 104.62   | \$ 1.9791  | 51     | \$ 101.68   | \$ (2.95)  | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.9249            | 51     | \$ 98.89    | \$ 1.8697  | 51     | \$ 96.06    | \$ (2.84)  | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 494.87   |            |        | \$ 501.52   | \$ 6.65    | 1.34%    |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 51     | \$ 0.18     | \$ 0.0036  | 51     | \$ 0.18     | \$ -       | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 51     | \$ 0.02     | \$ 0.0003  | 51     | \$ 0.02     | \$ -       | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              |        | \$ -        | \$ 0.25    |        | \$ -        | \$ -       |          |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 50     | \$ 0.35     | \$ -       | 50     | \$ -        | \$ (0.35)  | -100.00% |
| Average IESO Wholesale Market Price                         | \$ 0.1038            | 50     | \$ 5.14     | \$ 0.1038  | 50     | \$ 5.14     | \$ -       | 0.00%    |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | \$ 2.64     |            |        | \$ 2.29     | \$ (0.35)  | -13.13%  |
| HST   | 13%                  |        | \$ 0.34     | 13%        |        | \$ 0.30     | \$ (0.05)  | -13.13%  |
| 8% Provincial Rebate  | 0%                   |        | \$ -        | 0%         |        | \$ -        | \$ -       |          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | \$ 2.98     |            |        | \$ 2.59     | \$ (0.39)  | -13.13%  |

|                               |                          |     |
|-------------------------------|--------------------------|-----|
| Customer Class:               | UNMETERED SCATTERED LOAD |     |
| RPP / Non-RPP:                | RPP                      |     |
| Consumption                   | 250                      | kWh |
| Demand                        | -                        | kW  |
| Current Loss Factor           | 1.0379                   |     |
| Proposed/Approved Loss Factor | 1.0379                   |     |

|   | Current OEB-Approved |        |             | Proposed    |        |             | Impact    |          |
|---|----------------------|--------|-------------|-------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)   | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 8.43              | 1      | \$ 8.43     | \$ 8.62     | 1      | \$ 8.62     | \$ 0.19   | 2.25%    |
| Distribution Volumetric Rate                                | \$ 0.0131            | 250    | \$ 3.28     | \$ 0.0134   | 250    | \$ 3.35     | \$ 0.07   | 2.29%    |
| Fixed Rate Riders   | \$ (0.09)            | 1      | \$ (0.09)   | \$ (0.11)   | 1      | \$ (0.11)   | \$ (0.02) | 22.22%   |
| Volumetric Rate Riders                                      | -\$ 0.0001           | 250    | \$ (0.03)   | -\$ 0.0002  | 250    | \$ (0.05)   | \$ (0.03) | 100.00%  |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 11.59    |             |        | \$ 11.81    | \$ 0.22   | 1.90%    |
| Line Losses on Cost of Power                                | \$ 0.0820            | 9      | \$ 0.78     | \$ 0.0820   | 9      | \$ 0.78     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | -\$ 0.0006           | 250    | \$ (0.15)   | -\$ 0.00271 | 250    | \$ (0.68)   | \$ (0.53) | 358.15%  |
| GA Rate Riders  | -\$ 0.0029           |        | \$ -        | \$ -        |        | \$ -        | \$ -      |          |
| Low Voltage Service Charge                                  | \$ 0.00006           | 250    | \$ 0.02     | \$ 0.00006  | 250    | \$ 0.02     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 1      | \$ -        | \$ -        | 1      | \$ -        | \$ -      |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 12.23    |             |        | \$ 11.92    | \$ (0.31) | -2.53%   |
| RTSR - Network  | \$ 0.0066            | 259    | \$ 1.72     | \$ 0.0065   | 259    | \$ 1.67     | \$ (0.05) | -2.82%   |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0062            | 259    | \$ 1.62     | \$ 0.0061   | 259    | \$ 1.57     | \$ (0.05) | -2.87%   |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 15.58    |             |        | \$ 15.17    | \$ (0.41) | -2.60%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0036            | 259    | \$ 0.93     | \$ 0.0036   | 259    | \$ 0.93     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0003            | 259    | \$ 0.08     | \$ 0.0003   | 259    | \$ 0.08     | \$ -      | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              | 1      | \$ 0.25     | \$ 0.25     | 1      | \$ 0.25     | \$ -      | 0.00%    |
| Debt Retirement Charge (DRC)                                | \$ 0.0070            | 250    | \$ 1.75     | \$ -        | 250    | \$ -        | \$ (1.75) | -100.00% |
| TOU - Off Peak  | \$ 0.0650            | 163    | \$ 10.56    | \$ 0.0650   | 163    | \$ 10.56    | \$ -      | 0.00%    |
| TOU - Mid Peak  | \$ 0.0940            | 43     | \$ 4.00     | \$ 0.0940   | 43     | \$ 4.00     | \$ -      | 0.00%    |
| TOU - On Peak   | \$ 0.1320            | 45     | \$ 5.94     | \$ 0.1320   | 45     | \$ 5.94     | \$ -      | 0.00%    |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | \$ 39.09    |             |        | \$ 36.93    | \$ (2.16) | -5.51%   |
| HST   | 13%                  |        | \$ 5.08     | 13%         |        | \$ 4.80     | \$ (0.28) | -5.51%   |
| 8% Provincial Rebate  | -8%                  |        | \$ (3.13)   | -8%         |        | \$ (2.95)   | \$ 0.17   | -5.51%   |
| <b>Total Bill on TOU</b>                                    |                      |        | \$ 41.04    |             |        | \$ 38.78    | \$ (2.26) | -5.51%   |

**Alectra - Horizon Utilities**  
**Rates**

**MONTHLY RATES AND CHARGES - DELIVERY COMPONENT**

| Description  | Billing Determinant | 5        | 6         | 7 |
|--|---------------------|----------|-----------|---|
|  |                     | 2018     | 2019      |   |
| <b>RESIDENTIAL</b>   |                     |          |           |   |
| Service Charge   | \$                  | 23.67    | 26.69     |   |
| Distribution Volumetric Rate   | \$/kWh              | 0.0040   | 0.0000    |   |
| Low Voltage Service Rate   | \$/kWh              | 0.00006  | 0.00006   |   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$                  | -0.1600  | (0.16)    |   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kWh              | 0.0000   | 0.0000    |   |
| Smart Metering Entity Charge - effective until December 31, 2022   | \$                  | 0.57     | 0.57      |   |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019   | Applicable \$/kWh   |          | 0.0016    |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019  | \$/kWh              |          | -0.0021   |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers            | \$/kWh              |          | -0.00002  |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers               | \$/kWh              | -0.0000  | -0.00005  |   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                            | Applicable \$/kWh   | 0.0003   | 0.0003    |   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019  | Applicable \$/kWh   | -0.0029  | -0.0029   |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019   | Applicable \$/kWh   | -0.0006  | -0.0006   |   |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$                  | 0.0300   |           |   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019                         | Applicable \$/kWh   |          | 0.0002    |   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$                  |          | (0.18)    |   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kWh              |          | 0.0000    |   |
| Retail Transmission Rate - Network Service Rate  | \$/kWh              | 0.0074   | 0.0072    |   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh              | 0.0068   | 0.0066    |   |
| <b>GENERAL SERVICE LESS THAN 50 KW</b>   |                     |          |           |   |
| Service Charge   | \$                  | 41.22    | 42.27     |   |
| Distribution Volumetric Rate   | \$/kWh              | 0.0106   | 0.0109    |   |
| Low Voltage Service Rate   | \$/kWh              | 0.00006  | 0.00006   |   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$                  | -0.2500  | (0.25)    |   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kWh              | -0.0001  | -0.0001   |   |
| Smart Metering Entity Charge - effective until December 31, 2022   | \$                  | 0.57     | 0.57      |   |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019   | Applicable \$/kWh   |          | 0.0016    |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019  | \$/kWh              |          | -0.0021   |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers            | \$/kWh              |          | -0.00002  |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers               | \$/kWh              | -0.0000  | -0.00005  |   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                            | Applicable \$/kWh   | 0.0005   | 0.0005    |   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019  | Applicable \$/kWh   | -0.0029  | -0.0029   |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019   | Applicable \$/kWh   | -0.0005  | -0.0005   |   |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$                  | (0.2300) |           |   |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$/kWh              |          |           |   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019                         | Applicable \$/kWh   |          | 0.0005    |   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$                  |          | (0.29)    |   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kWh              |          | -0.0001   |   |
| Retail Transmission Rate - Network Service Rate  | \$/kWh              | 0.0065   | 0.0064    |   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh              | 0.0061   | 0.0060    |   |
| <b>GENERAL SERVICE GREATER THAN 50 KW</b>  |                     |          |           |   |
| Service Charge   | \$                  | 379.54   | 389.21    |   |
| Distribution Volumetric Rate   | \$/kW               | 2.5565   | 2.6139    |   |
| Low Voltage Service Rate   | \$/kW               | 0.02169  | 0.02169   |   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$                  | -2.2700  | (2.27)    |   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW               | -0.0153  | -0.0153   |   |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019   | Applicable \$/kWh   |          | 0.0016    |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019  | \$/kW               |          | 0.0599    |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019<br>Applicable only for Non-Wholesale Market Participants | \$/kW               |          | -0.8319   |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers            | \$/kW               |          | -0.00542  |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers            | \$/kW               |          |           |   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers               | \$/kW               | -0.0173  | (0.01730) |   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                            | Applicable \$/kW    | 0.0575   | 0.0575    |   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019  | Applicable \$/kWh   | -0.0029  | (0.0029)  |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019   | Applicable \$/kW    | 0.1080   | 0.1080    |   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019<br>Applicable only for Non-Wholesale Market Participants    | \$/kW               | -0.3086  | (0.3086)  |   |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$                  | 0.7000   |           |   |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$/kW               |          |           |   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019                         | Applicable \$/kW    |          | -0.0136   |   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$                  |          | (2.67)    |   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW               |          | -0.0180   |   |
| Retail Transmission Rate - Network Service Rate  | \$/kW               | 2.5869   | 2.5140    |   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW               | 2.4536   | 2.3832    |   |

| LARGE USE  |        |           |           |
|--|--------|-----------|-----------|
| Service Charge   | \$     | 23,720.06 | 24,267.60 |
| Distribution Volumetric Rate   | \$/kW  | 1.3995    | 1.4318    |
| Low Voltage Service Rate   | \$/kW  | 0.02492   | 0.02492   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$     | -142.5700 | (142.57)  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW  | -0.0084   | -0.0084   |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019   | \$/kWh |           | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019  | \$/kW  |           | 0.0798    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019<br>Applicable only for Non-Wholesale Market Participants | \$/kW  |           | -1.2566   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers            | \$/kW  |           | 0.02427   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers               | \$/kW  | -0.0261   | -0.02611  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                            | \$/kW  | 0.2338    | 0.2338    |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019  | \$/kWh | -0.0029   | -0.0029   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019   | \$/kW  | 0.1418    | 0.1418    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019<br>Applicable only for Non-Wholesale Market Participants    | \$/kW  | -0.4569   | (0.4569)  |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$     | (55,6400) |           |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$/kW  |           |           |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019                         | \$/kW  |           | 0.0175    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$     |           | (166.82)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW  |           | -0.0086   |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.9551    | 2.8718    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 2.8195    | 2.7386    |

| LARGE USE WITH DEDICATED ASSETS  |        |          |          |
|--|--------|----------|----------|
| Service Charge   | \$     | 5,610.14 | 5,753.07 |
| Distribution Volumetric Rate   | \$/kW  | 0.3310   | 0.3394   |
| Low Voltage Service Rate   | \$/kW  | 0.02492  | 0.02492  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$     | -33.5500 | (33.55)  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW  | -0.0020  | -0.0020  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019   | \$/kWh |          | 0.0000   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019  | \$/kW  |          | 0.0875   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019<br>Applicable only for Non-Wholesale Market Participants | \$/kW  |          | -0.8911  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers            | \$/kW  |          | 0.01049  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers               | \$/kW  |          |          |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                            | \$/kW  | 0.0000   | 0.0000   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019  | \$/kWh | 0.0049   | 0.0049   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019  | \$/kWh | 0.0000   | 0.0000   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019   | \$/kW  | 0.1635   | 0.1635   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019<br>Applicable only for Non-Wholesale Market Participants    | \$/kW  | -0.3761  | (0.3761) |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$     | 12.6400  |          |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018   | \$/kW  |          |          |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019                         | \$/kW  |          | 0.0059   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$     |          | (39.46)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW  |          | (0.0023) |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.9551   | 2.8718   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 2.8195   | 2.7386   |

| <b>UNMETERED SCATTERED LOAD</b>   |        |          |          |
|---|--------|----------|----------|
| Service Charge  | \$     | 8.43     | 8.62     |
| Distribution Volumetric Rate  | \$/kWh | 0.0131   | 0.0134   |
| Low Voltage Service Rate  | \$/kWh | 0.00006  | 0.00006  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019  | \$     | -0.0500  | (0.05)   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019  | \$/kWh | -0.0001  | -0.0001  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019  | \$/kWh |          | 0.0016   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019   | \$/kWh |          | -0.0021  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers | \$/kWh |          | -0.00002 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers    | \$/kWh | -0.0000  | -0.00005 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                 | \$/kWh | 0.0000   | 0.0000   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019   | \$/kWh | -0.0029  | -0.0029  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019  | \$/kWh | -0.0005  | -0.0005  |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018  | \$     | (0.0400) |          |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018  | \$/kWh |          |          |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019              | \$/kWh |          | 0.0000   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019   | \$     |          | (0.06)   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019   | \$/kWh |          | (0.0001) |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0066   | 0.0065   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0062   | 0.0061   |
| <b>SENTINEL LIGHTING LOAD</b>   |        |          |          |
| Service Charge  | \$     | 5.49     | 5.63     |
| Distribution Volumetric Rate  | \$/kW  | 15.0507  | 15.4341  |
| Low Voltage Service Rate  | \$/kW  | 0.01745  | 0.01745  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019  | \$     | -0.0300  | (0.03)   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019  | \$/kW  | -0.0900  | -0.0900  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019  | \$/kWh |          | 0.0016   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019   | \$/kW  |          | -0.9877  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers | \$/kW  |          | -0.00723 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers    | \$/kW  | -0.0174  | -0.01737 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                 | \$/kW  | 0.0000   | 0.0000   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019   | \$/kWh | -0.0029  | -0.0029  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019  | \$/kW  | -0.1968  | -0.1968  |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018  | \$     | 0.0100   |          |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018  | \$/kW  |          |          |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019              | \$/kW  |          | 0.0000   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019   | \$     |          | (0.04)   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019   | \$/kW  |          | (0.1058) |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.1496   | 2.0890   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 1.9743   | 1.9176   |
| <b>STREET LIGHTING LOAD</b>   |        |          |          |
| Service Charge  | \$     | 2.00     | 1.95     |
| Distribution Volumetric Rate  | \$/kW  | 5.3153   | 5.1723   |
| Low Voltage Service Rate  | \$/kW  | 0.01702  | 0.01702  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019  | \$     | -0.0100  | (0.01)   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019  | \$/kW  | -0.0343  | -0.0343  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019  | \$/kWh |          | 0.0016   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019   | \$/kW  |          | -0.7592  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019<br>Applicable Only for Class B Customers | \$/kW  |          | -0.00556 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019<br>Applicable Only for Class B Customers    | \$/kW  | -0.0173  | -0.01726 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019                 | \$/kW  | 0.7614   | 0.7614   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019   | \$/kWh | -0.0029  | -0.0029  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019  | \$/kW  | -0.1955  | -0.1955  |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018  | \$     | (0.1000) |          |
| Rate Rider for Recovery of 2018 Foregone Revenue - effective until December 31, 2018  | \$/kW  |          |          |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019              | \$/kW  |          | 1.1939   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019   | \$     |          | (0.01)   |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019   | \$/kW  |          | (0.0374) |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.0364   | 1.9791   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 1.9249   | 1.8697   |
| <b>STANDBY POWER</b>  |        |          |          |
| GS-50 Standby Charge  | \$/kW  | 2.5565   | 2.6139   |
| Large Use Standby Charge  | \$/kW  | 1.3995   | 1.4318   |
| Large Use with Dedicated Assets Standby Charge  | \$/kW  | 0.3310   | 0.3394   |
| <b>MICROFIT</b>   |        |          |          |
| Service Charge  | \$     | 5.40     | 5.40     |

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

## Alectra Utilities Corporation Horizon Rate Zone TARIFF OF RATES AND CHARGES Effective Date January 1, 2019 Implementation Date January 1, 2019

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

EB-2018-0016

### RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account 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. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |                                       |                  |
|--|---------------------------------------|------------------|
| Service Charge   | \$                                    | 26.69            |
| Smart Metering Entity Charge - effective until December 31, 2022   | \$                                    | 0.57             |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$                                    | (0.16)           |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$                                    | (0.18)           |
| Distribution Volumetric Rate   | \$/kWh                                | 0.0000           |
| Low Voltage Service Rate   | \$/kWh                                | 0.00006          |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | Applicable only for Non-RPP Customers | \$/kWh (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | Applicable only for Non-RPP Customers | \$/kWh 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     |                                       | \$/kWh (0.0006)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  |                                       | \$/kWh (0.0021)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | Applicable Only for Class B Customers | \$/kWh (0.00005) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | Applicable Only for Class B Customers | \$/kWh (0.00002) |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  |                                       | \$/kWh 0.0000    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    |                                       | \$/kWh 0.0003    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 |                                       | \$/kWh 0.0002    |
| Retail Transmission Rate - Network Service Rate  | \$/kWh                                | 0.0072           |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh                                | 0.0066           |

### 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   |

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |                                       |                  |
|--|---------------------------------------|------------------|
| Service Charge   | \$                                    | 42.27            |
| Smart Metering Entity Charge - effective until December 31, 2022   | \$                                    | 0.57             |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$                                    | (0.25)           |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$                                    | (0.29)           |
| Distribution Volumetric Rate   | \$/kWh                                | 0.0109           |
| Low Voltage Service Rate   | \$/kWh                                | 0.00006          |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | Applicable only for Non-RPP Customers | \$/kWh (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | Applicable only for Non-RPP Customers | \$/kWh 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     |                                       | \$/kWh (0.0005)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  |                                       | \$/kWh (0.0021)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | Applicable Only for Class B Customers | \$/kWh (0.00005) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | Applicable Only for Class B Customers | \$/kWh (0.00002) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   |                                       | \$/kWh (0.0001)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  |                                       | \$/kWh (0.0001)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    |                                       | \$/kWh 0.0005    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 |                                       | \$/kWh 0.0005    |
| Retail Transmission Rate - Network Service Rate  | \$/kWh                                | 0.0064           |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh                                | 0.0060           |

### MONTHLY RATES AND CHARGES – Regulatory Component

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

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

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

### APPLICATION

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

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

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

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |   |                 |
|--|---|-----------------|
| Service Charge   | \$  | 389.21          |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$  | (2.27)          |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$  | (2.67)          |
| Distribution Volumetric Rate   | \$/kW   | 2.6139          |
| Low Voltage Service Rate   | \$/kW   | 0.02169         |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | Applicable only for Non-RPP Customers                 | \$/kWh (0.0029) |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | Applicable only for Non-RPP Customers                 | \$/kWh 0.0016   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     |   | \$/kW 0.1080    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | Applicable only for Non-Wholesale Market Participants | \$/kW (0.3086)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  |   | \$/kW 0.0599    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | Applicable only for Non-Wholesale Market Participant  | \$/kW (0.8319)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | Applicable Only for Class B Customers                 | \$/kW (0.01730) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | Applicable Only for Class B Customers                 | \$/kW (0.00542) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   |   | \$/kW (0.0153)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  |   | \$/kW (0.0180)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    |   | \$/kW 0.0575    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 |   | \$/kW (0.0136)  |
| Retail Transmission Rate - Network Service Rate  | \$/kW   | 2.5140          |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW   | 2.3832          |

### 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   |

## LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge   | \$     | 24,267.60 |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$     | (142.57)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$     | (166.82)  |
| Distribution Volumetric Rate   | \$/kW  | 1.4318    |
| Low Voltage Service Rate   | \$/kW  | 0.02492   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW  | 0.1418    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW  | (0.4569)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW  | 0.0798    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW  | (1.2566)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | \$/kW  | (0.02611) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | \$/kW  | 0.02427   |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW  | (0.0084)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW  | (0.0098)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kW  | 0.2338    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW  | 0.0175    |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.8718    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 2.7386    |

### 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   |

## LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

This classification applies to an account where average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW and using dedicated assets. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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   | \$    | 5,753.07 |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$    | (33.55)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$    | (39.46)  |
| Distribution Volumetric Rate   | \$/kW | 0.3394   |
| Low Voltage Service Rate   | \$/kW | 0.02492  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW | 0.1635   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW | (0.3761) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW | 0.0875   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW | (0.8911) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | \$/kW | 0.01049  |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW | (0.0020) |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW | (0.0023) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kW | 0.0049   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW | 0.0059   |
| Retail Transmission Rate - Network Service Rate  | \$/kW | 2.8718   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW | 2.7386   |

### 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   |

## STANDBY POWER SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component - APPROVED ON AN INTERIM BASIS

|  |       |        |
|--|-------|--------|
| GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.                           | \$/kW | 2.6139 |
| Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.                       | \$/kW | 1.4318 |
| Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility. | \$/kW | 0.3394 |

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge   | \$     | 8.62      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$     | (0.05)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$     | (0.06)    |
| Distribution Volumetric Rate   | \$/kWh | 0.0134    |
| Low Voltage Service Rate   | \$/kWh | 0.0006    |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019          | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019       | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019         | \$/kWh | (0.0005)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019      | \$/kWh | (0.0021)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019    | \$/kWh | (0.00005) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 | \$/kWh | (0.00002) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$/kWh | (0.0001)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$/kWh | (0.0001)  |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0065    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kWh | 0.0061    |

### 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   |

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with the Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |        |           |
|--|--------|-----------|
| Service Charge (per Connection)  | \$     | 5.63      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$     | (0.03)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$     | (0.04)    |
| Distribution Volumetric Rate   | \$/kW  | 15.4341   |
| Low Voltage Service Rate   | \$/kW  | 0.01745   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019          | \$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019       | \$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019         | \$/kW  | (0.1968)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019      | \$/kW  | (0.9877)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019    | \$/kW  | (0.01737) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 | \$/kW  | (0.00723) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019                     | \$/kW  | (0.0900)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019                  | \$/kW  | (0.1058)  |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.0890    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kW  | 1.9176    |

### 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   |

## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with the municipality, regional municipality, ministry of transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

|  |   |           |
|--|---|-----------|
| Service Charge (per Connection)  | \$  | 1.95      |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$  | (0.01)    |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$  | (0.01)    |
| Distribution Volumetric Rate   | \$/kW   | 5.1723    |
| Low Voltage Service Rate   | \$/kW   | 0.01702   |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019                                      | Applicable only for Non-RPP Customers<br>\$/kWh | (0.0029)  |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019                                   | Applicable only for Non-RPP Customers<br>\$/kWh | 0.0016    |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019                                     | \$/kW   | (0.1955)  |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019                                  | \$/kW   | (0.7592)  |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019                                | Applicable Only for Class B Customers<br>\$/kW  | (0.01726) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019                             | Applicable Only for Class B Customers<br>\$/kW  | (0.00556) |
| Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019   | \$/kW   | (0.0343)  |
| Rate Rider for Disposition of 2017 Earnings Sharing - effective until December 31, 2019  | \$/kW   | (0.0374)  |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019    | \$/kW   | 0.7614    |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW   | 1.1939    |
| Retail Transmission Rate - Network Service Rate  | \$/kW   | 1.9791    |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW   | 1.8697    |

### 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   |

## 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. 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 | \$ | 5.40 |
|----------------|----|------|

## ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand  
 Primary Metering Allowance for Transformer Losses - applied to measured demand & energy

## ALLOWANCES

\$/kW (0.73)  
 % (1.00)

## SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

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

### Customer Administration

|    |       |
|----|-------|
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |
| \$ | 15.00 |

### Non-Payment of Account

|   |  |
|---|--|
| Late Payment – per month  |  |
| Late Payment – per annum  |  |
| Collection of account charge – no disconnection                       |  |
| Collection of account charge – no disconnection - after regular hours |  |
| Disconnect/Reconnect at meter – during regular hours                  |  |
| Disconnect/Reconnect at meter – after regular hours                   |  |
| Disconnect/Reconnect at pole – during regular hours                   |  |
| Disconnect/Reconnect at pole – after regular hours                    |  |
| Install/Remove load control device – during regular hours             |  |
| Install/Remove load control device – after regular hours              |  |

### Non-Payment of Account

|    |        |
|----|--------|
| %  | 1.50   |
| %  | 19.56  |
| \$ | 30.00  |
| \$ | 165.00 |
| \$ | 65.00  |
| \$ | 185.00 |
| \$ | 185.00 |
| \$ | 415.00 |
| \$ | 65.00  |
| \$ | 185.00 |

### Other

|  |  |
|--|--|
| Service call - customer owned equipment  |  |
| Service call - after regular hours   |  |
| Temporary service - install and remove - overhead - no transformer   |  |
| Temporary service - install and remove - underground - no transformer  |  |
| Temporary service - install and remove - overhead - with transformer   |  |
| Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - in effect from January 1, 2019 |  |
| Administrative Billing Charge  |  |

### Other

|    |          |
|----|----------|
| \$ | 30.00    |
| \$ | 165.00   |
| \$ | 500.00   |
| \$ | 300.00   |
| \$ | 1,000.00 |
| \$ | 43.63    |
| \$ | 150.00   |

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments theret 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 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

## 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

|   |        |
|---|--------|
| Total Loss Factor – Secondary Metered Customer < 5,000 kW | 1.0379 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | 1.0160 |
| Total Loss Factor – Primary Metered Customer < 5,000 kW   | 1.0276 |
| Total Loss Factor – Primary Metered Customer > 5,000 kW   | 1.0060 |

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers



Version 7.02

|                    |  |
|--------------------|--|
| Utility Name       | Horizon Utilities Corporation  |
| Service Territory  | Hamilton & St. Catharines  |
| Assigned EB Number | EB-2016-0075   |
| Name and Title     | Indy Butany-DeSouza  |
| Phone Number       | 905-317-4765   |
| Email Address      | <a href="mailto:indy.butany@horizonutilities.com">indy.butany@horizonutilities.com</a> |

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

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

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

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[2. Table of Contents](#)

[3. Data Input Sheet](#)

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[13. Rate Design and Revenue Reconciliation](#)

[14. 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 format.***



# Revenue Requirement Workform (RRWF) for 2017 Filers

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

|  | Initial Application <sup>(2)</sup> | Adjustments | Technical Conference <sup>(6)</sup> | Adjustments | Per Board Decision    |
|--|------------------------------------|-------------|-------------------------------------|-------------|-----------------------|
| <b>1 Rate Base</b>                               |                                    |             |                                     |             |                       |
| Gross Fixed Assets (average)                     | \$648,367,219                      |             | \$ 648,367,219                      |             | \$648,367,219         |
| Accumulated Depreciation (average)               | (\$171,650,632) <sup>(5)</sup>     |             | (\$171,650,632)                     |             | (\$171,650,632)       |
| <b>Allowance for Working Capital:</b>            |                                    |             |                                     |             |                       |
| Controllable Expenses                            | \$63,557,394                       |             | \$ 63,557,394                       |             | \$63,557,394          |
| Cost of Power                                    | \$594,620,633                      |             | \$ 594,620,633                      |             | \$594,620,633         |
| Working Capital Rate (%)                         | 12.00% <sup>(9)</sup>              |             | 12.00% <sup>(9)</sup>               |             | 12.00% <sup>(9)</sup> |
| <b>2 Utility Income</b>                          |                                    |             |                                     |             |                       |
| <b>Operating Revenues:</b>                       |                                    |             |                                     |             |                       |
| Distribution Revenue at Current Rates            | \$115,535,178                      | \$0         | \$115,535,178                       | \$0         | \$115,535,178         |
| Distribution Revenue at Proposed Rates           | \$118,202,113                      | \$0         | \$118,202,113                       | \$0         | \$118,202,113         |
| <b>Other Revenue:</b>                            |                                    |             |                                     |             |                       |
| Specific Service Charges                         | \$757,312                          | \$0         | \$757,312                           | \$0         | \$757,312             |
| Late Payment Charges                             | \$875,000                          | \$0         | \$875,000                           | \$0         | \$875,000             |
| Other Distribution Revenue                       |                                    |             |                                     |             |                       |
| Other Income and Deductions                      | \$4,321,587                        | \$0         | \$4,321,587                         | \$0         | \$4,321,587           |
| Total Revenue Offsets                            | \$5,953,899 <sup>(7)</sup>         | \$0         | \$5,953,899                         | \$0         | \$5,953,899           |
| <b>Operating Expenses:</b>                       |                                    |             |                                     |             |                       |
| OM+A Expenses                                    | \$63,238,783                       | \$ -        | \$ 63,238,783                       |             | \$63,238,783          |
| Depreciation/Amortization                        | \$25,278,432                       | \$ -        | \$ 25,278,432                       |             | \$25,278,432          |
| Property taxes                                   | \$318,611                          |             | \$ 318,611                          |             | \$318,611             |
| Other expenses                                   |                                    |             |                                     |             |                       |
| <b>3 Taxes/PILs</b>                              |                                    |             |                                     |             |                       |
| <b>Taxable Income:</b>                           |                                    |             |                                     |             |                       |
| Adjustments required to arrive at taxable income | (\$10,360,499) <sup>(3)</sup>      |             | (\$10,360,499)                      |             | (\$10,360,499)        |
| <b>Utility Income Taxes and Rates:</b>           |                                    |             |                                     |             |                       |
| Income taxes (not grossed up)                    | \$2,323,826                        |             | \$2,323,826                         |             | \$2,323,826           |
| Income taxes (grossed up)                        | \$3,161,668                        |             | \$3,161,668                         |             | \$3,161,668           |
| Federal tax (%)                                  | 15.00%                             |             | 15.00%                              |             | 15.00%                |
| Provincial tax (%)                               | 11.50%                             |             | 11.50%                              |             | 11.50%                |
| Income Tax Credits                               | (\$232,000)                        |             | (\$232,000)                         |             | (\$232,000)           |
| <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% <sup>(8)</sup>                |             | 4.0% <sup>(8)</sup>                 |             | 4.0% <sup>(8)</sup>   |
| Common Equity Capitalization Ratio (%)           | 40.0%                              |             | 40.0%                               |             | 40.0%                 |
| Preferred Shares Capitalization Ratio (%)        | 0.0%                               |             | 0.0%                                |             | 0.0%                  |
|  | 100.0%                             |             | 100.0%                              |             | 100.0%                |
| <b>Cost of Capital</b>                           |                                    |             |                                     |             |                       |
| Long-term debt Cost Rate (%)                     | 3.74%                              |             | 3.74%                               |             | 3.74%                 |
| Short-term debt Cost Rate (%)                    | 2.29%                              |             | 2.29%                               |             | 2.29%                 |
| Common Equity Cost Rate (%)                      | 9.00%                              |             | 9.00%                               |             | 9.00%                 |
| Preferred Shares Cost Rate (%)                   | 0.00%                              |             | 0.00%                               |             | 0.00%                 |

## Notes:

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



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Rate Base and Working Capital

| Line No. | Particulars                                       | Initial Application  | Adjustments | Technical Conference | Adjustments | Per Board Decision   |
|----------|---|----------------------|-------------|----------------------|-------------|----------------------|
| 1        | Gross Fixed Assets (average) <sup>(2)</sup>       | \$648,367,219        | \$ -        | \$648,367,219        | \$ -        | \$648,367,219        |
| 2        | Accumulated Depreciation (average) <sup>(2)</sup> | (\$171,650,632)      | \$ -        | (\$171,650,632)      | \$ -        | (\$171,650,632)      |
| 3        | Net Fixed Assets (average) <sup>(2)</sup>         | \$476,716,587        | \$ -        | \$476,716,587        | \$ -        | \$476,716,587        |
| 4        | Allowance for Working Capital <sup>(1)</sup>      | \$78,981,363         | \$ -        | \$78,981,363         | \$ -        | \$78,981,363         |
| 5        | <b>Total Rate Base</b>                            | <b>\$555,697,950</b> | <b>\$ -</b> | <b>\$555,697,950</b> | <b>\$ -</b> | <b>\$555,697,950</b> |

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

|    |                                       |               |       |               |       |               |
|----|---------------------------------------|---------------|-------|---------------|-------|---------------|
| 6  | Controllable Expenses                 | \$63,557,394  | \$ -  | \$63,557,394  | \$ -  | \$63,557,394  |
| 7  | Cost of Power                         | \$594,620,633 | \$ -  | \$594,620,633 | \$ -  | \$594,620,633 |
| 8  | Working Capital Base                  | \$658,178,026 | \$ -  | \$658,178,026 | \$ -  | \$658,178,026 |
| 9  | Working Capital Rate % <sup>(1)</sup> | 12.00%        | 0.00% | 12.00%        | 0.00% | 12.00%        |
| 10 | Working Capital Allowance             | \$78,981,363  | \$ -  | \$78,981,363  | \$ -  | \$78,981,363  |

#### Notes

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

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



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Utility Income

| Line No.                   | Particulars                               | Initial Application  | Adjustments | Technical Conference | Adjustments | Per Board Decision   |
|----------------------------|---|----------------------|-------------|----------------------|-------------|----------------------|
| <b>Operating Revenues:</b> |   |                      |             |                      |             |                      |
| 1                          | Distribution Revenue (at Proposed Rates)  | \$118,202,113        | \$ -        | \$118,202,113        | \$ -        | \$118,202,113        |
| 2                          | Other Revenue <sup>(1)</sup>              | \$5,953,899          | \$ -        | \$5,953,899          | \$ -        | \$5,953,899          |
| 3                          | <b>Total Operating Revenues</b>           | <b>\$124,156,012</b> | <b>\$ -</b> | <b>\$124,156,012</b> | <b>\$ -</b> | <b>\$124,156,012</b> |
| <b>Operating Expenses:</b> |   |                      |             |                      |             |                      |
| 4                          | OM+A Expenses                             | \$63,238,783         | \$ -        | \$63,238,783         | \$ -        | \$63,238,783         |
| 5                          | Depreciation/Amortization                 | \$25,278,432         | \$ -        | \$25,278,432         | \$ -        | \$25,278,432         |
| 6                          | Property taxes                            | \$318,611            | \$ -        | \$318,611            | \$ -        | \$318,611            |
| 7                          | Capital taxes                             | \$ -                 | \$ -        | \$ -                 | \$ -        | \$ -                 |
| 8                          | Other expense                             | \$ -                 | \$ -        | \$ -                 | \$ -        | \$ -                 |
| 9                          | <b>Subtotal (lines 4 to 8)</b>            | <b>\$88,835,825</b>  | <b>\$ -</b> | <b>\$88,835,825</b>  | <b>\$ -</b> | <b>\$88,835,825</b>  |
| 10                         | Deemed Interest Expense                   | \$12,153,392         | \$ -        | \$12,153,392         | \$ -        | \$12,153,392         |
| 11                         | <b>Total Expenses (lines 9 to 10)</b>     | <b>\$100,989,217</b> | <b>\$ -</b> | <b>\$100,989,217</b> | <b>\$ -</b> | <b>\$100,989,217</b> |
| 12                         | <b>Utility income before income taxes</b> | <b>\$23,166,794</b>  | <b>\$ -</b> | <b>\$23,166,794</b>  | <b>\$ -</b> | <b>\$23,166,794</b>  |
| 13                         | Income taxes (grossed-up)                 | \$3,161,668          | \$ -        | \$3,161,668          | \$ -        | \$3,161,668          |
| 14                         | <b>Utility net income</b>                 | <b>\$20,005,126</b>  | <b>\$ -</b> | <b>\$20,005,126</b>  | <b>\$ -</b> | <b>\$20,005,126</b>  |

### Notes

#### Other Revenues / Revenue Offsets

|     |                              |                    |             |                    |             |                    |
|-----|------------------------------|--------------------|-------------|--------------------|-------------|--------------------|
| (1) | Specific Service Charges     | \$757,312          | \$ -        | \$757,312          | \$ -        | \$757,312          |
|     | Late Payment Charges         | \$875,000          | \$ -        | \$875,000          | \$ -        | \$875,000          |
|     | Other Distribution Revenue   | \$ -               | \$ -        | \$ -               | \$ -        | \$ -               |
|     | Other Income and Deductions  | \$4,321,587        | \$ -        | \$4,321,587        | \$ -        | \$4,321,587        |
|     | <b>Total Revenue Offsets</b> | <b>\$5,953,899</b> | <b>\$ -</b> | <b>\$5,953,899</b> | <b>\$ -</b> | <b>\$5,953,899</b> |



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Taxes/PILs

| Line No.  | Particulars  | Application        | Technical Conference | Per Board Decision |
|---|--|--------------------|----------------------|--------------------|
| <b><u>Determination of Taxable Income</u></b>     |  |                    |                      |                    |
| 1   | Utility net income before taxes                                | \$20,005,126       | \$20,005,126         | \$20,005,126       |
| 2   | Adjustments required to arrive at taxable utility income       | (\$10,360,499)     | (\$10,360,499)       | (\$10,360,499)     |
| 3   | Taxable income   | <u>\$9,644,627</u> | <u>\$9,644,627</u>   | <u>\$9,644,627</u> |
| <b><u>Calculation of Utility income Taxes</u></b> |  |                    |                      |                    |
| 4   | Income taxes   | <u>\$2,323,826</u> | <u>\$2,323,826</u>   | <u>\$2,323,826</u> |
| 6   | Total taxes  | <u>\$2,323,826</u> | <u>\$2,323,826</u>   | <u>\$2,323,826</u> |
| 7   | Gross-up of Income Taxes                                       | <u>\$837,842</u>   | <u>\$837,842</u>     | <u>\$837,842</u>   |
| 8   | Grossed-up Income Taxes  | <u>\$3,161,668</u> | <u>\$3,161,668</u>   | <u>\$3,161,668</u> |
| 9   | PILs / tax Allowance (Grossed-up Income taxes + Capital taxes) | <u>\$3,161,668</u> | <u>\$3,161,668</u>   | <u>\$3,161,668</u> |
| 10  | Other tax Credits  | (\$232,000)        | (\$232,000)          | (\$232,000)        |
| <b><u>Tax Rates</u></b>                           |  |                    |                      |                    |
| 11  | Federal tax (%)  | 15.00%             | 15.00%               | 15.00%             |
| 12  | Provincial tax (%)   | 11.50%             | 11.50%               | 11.50%             |
| 13  | Total tax rate (%)   | <u>26.50%</u>      | <u>26.50%</u>        | <u>26.50%</u>      |

## Notes



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Capitalization/Cost of Capital

| Line No.                    | Particulars         | Capitalization Ratio |                      | Cost Rate    | Return              |
|-----------------------------|---------------------|----------------------|----------------------|--------------|---------------------|
| <b>Initial Application</b>  |                     |                      |                      |              |                     |
|                             |                     | (%)                  | (\$)                 | (%)          | (\$)                |
|                             | <b>Debt</b>         |                      |                      |              |                     |
| 1                           | Long-term Debt      | 56.00%               | \$311,190,852        | 3.74%        | \$11,644,373        |
| 2                           | Short-term Debt     | 4.00%                | \$22,227,918         | 2.29%        | \$509,019           |
| 3                           | <b>Total Debt</b>   | <b>60.00%</b>        | <b>\$333,418,770</b> | <b>3.65%</b> | <b>\$12,153,392</b> |
|                             | <b>Equity</b>       |                      |                      |              |                     |
| 4                           | Common Equity       | 40.00%               | \$222,279,180        | 9.00%        | \$20,005,126        |
| 5                           | Preferred Shares    | 0.00%                | \$ -                 | 0.00%        | \$ -                |
| 6                           | <b>Total Equity</b> | <b>40.00%</b>        | <b>\$222,279,180</b> | <b>9.00%</b> | <b>\$20,005,126</b> |
| 7                           | <b>Total</b>        | <b>100.00%</b>       | <b>\$555,697,950</b> | <b>5.79%</b> | <b>\$32,158,518</b> |
| <b>Technical Conference</b> |                     |                      |                      |              |                     |
|                             |                     | (%)                  | (\$)                 | (%)          | (\$)                |
|                             | <b>Debt</b>         |                      |                      |              |                     |
| 1                           | Long-term Debt      | 56.00%               | \$311,190,852        | 3.74%        | \$11,644,373        |
| 2                           | Short-term Debt     | 4.00%                | \$22,227,918         | 2.29%        | \$509,019           |
| 3                           | <b>Total Debt</b>   | <b>60.00%</b>        | <b>\$333,418,770</b> | <b>3.65%</b> | <b>\$12,153,392</b> |
|                             | <b>Equity</b>       |                      |                      |              |                     |
| 4                           | Common Equity       | 40.00%               | \$222,279,180        | 9.00%        | \$20,005,126        |
| 5                           | Preferred Shares    | 0.00%                | \$ -                 | 0.00%        | \$ -                |
| 6                           | <b>Total Equity</b> | <b>40.00%</b>        | <b>\$222,279,180</b> | <b>9.00%</b> | <b>\$20,005,126</b> |
| 7                           | <b>Total</b>        | <b>100.00%</b>       | <b>\$555,697,950</b> | <b>5.79%</b> | <b>\$32,158,518</b> |
| <b>Per Board Decision</b>   |                     |                      |                      |              |                     |
|                             |                     | (%)                  | (\$)                 | (%)          | (\$)                |
|                             | <b>Debt</b>         |                      |                      |              |                     |
| 8                           | Long-term Debt      | 56.00%               | \$311,190,852        | 3.74%        | \$11,644,373        |
| 9                           | Short-term Debt     | 4.00%                | \$22,227,918         | 2.29%        | \$509,019           |
| 10                          | <b>Total Debt</b>   | <b>60.00%</b>        | <b>\$333,418,770</b> | <b>3.65%</b> | <b>\$12,153,392</b> |
|                             | <b>Equity</b>       |                      |                      |              |                     |
| 11                          | Common Equity       | 40.00%               | \$222,279,180        | 9.00%        | \$20,005,126        |
| 12                          | Preferred Shares    | 0.00%                | \$ -                 | 0.00%        | \$ -                |
| 13                          | <b>Total Equity</b> | <b>40.00%</b>        | <b>\$222,279,180</b> | <b>9.00%</b> | <b>\$20,005,126</b> |
| 14                          | <b>Total</b>        | <b>100.00%</b>       | <b>\$555,697,950</b> | <b>5.79%</b> | <b>\$32,158,518</b> |

### Notes





# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Deficiency/Sufficiency

| Line No. | Particulars   | Initial Application               |                      | Technical Conference              |                      | Per Board Decision                |                      |
|----------|---|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|
|          |   | At Current Approved Rates         | At Proposed Rates    | At Current Approved Rates         | At Proposed Rates    | At Current Approved Rates         | At Proposed Rates    |
| 1        | Revenue Deficiency from Below                               |                                   | \$2,666,935          |                                   | \$2,666,935          |                                   | \$2,666,935          |
| 2        | Distribution Revenue  | \$115,535,178                     | \$115,535,178        | \$115,535,178                     | \$115,535,178        | \$115,535,178                     | \$115,535,178        |
| 3        | Other Operating Revenue<br>Offsets - net                    | \$5,953,899                       | \$5,953,899          | \$5,953,899                       | \$5,953,899          | \$5,953,899                       | \$5,953,899          |
| 4        | <b>Total Revenue</b>  | <u>\$121,489,077</u>              | <u>\$124,156,012</u> | <u>\$121,489,077</u>              | <u>\$124,156,012</u> | <u>\$121,489,077</u>              | <u>\$124,156,012</u> |
| 5        | Operating Expenses  | \$88,835,825                      | \$88,835,825         | \$88,835,825                      | \$88,835,825         | \$88,835,825                      | \$88,835,825         |
| 6        | Deemed Interest Expense                                     | \$12,153,392                      | \$12,153,392         | \$12,153,392                      | \$12,153,392         | \$12,153,392                      | \$12,153,392         |
| 8        | <b>Total Cost and Expenses</b>                              | <u>\$100,989,217</u>              | <u>\$100,989,217</u> | <u>\$100,989,217</u>              | <u>\$100,989,217</u> | <u>\$100,989,217</u>              | <u>\$100,989,217</u> |
| 9        | <b>Utility Income Before Income Taxes</b>                   | \$20,499,860                      | \$23,166,794         | \$20,499,860                      | \$23,166,794         | \$20,499,860                      | \$23,166,794         |
| 10       | Tax Adjustments to Accounting<br>Income per 2013 PILs model | (\$10,360,499)                    | (\$10,360,499)       | (\$10,360,499)                    | (\$10,360,499)       | (\$10,360,499)                    | (\$10,360,499)       |
| 11       | <b>Taxable Income</b>                                       | <u>\$10,139,360</u>               | <u>\$12,806,295</u>  | <u>\$10,139,360</u>               | <u>\$12,806,295</u>  | <u>\$10,139,360</u>               | <u>\$12,806,295</u>  |
| 12       | Income Tax Rate   | 26.50%                            | 26.50%               | 26.50%                            | 26.50%               | 26.50%                            | 26.50%               |
| 13       | <b>Income Tax on Taxable<br/>Income</b>                     | \$2,686,930                       | \$3,393,668          | \$2,686,930                       | \$3,393,668          | \$2,686,930                       | \$3,393,668          |
| 14       | <b>Income Tax Credits</b>                                   | (\$232,000)                       | (\$232,000)          | (\$232,000)                       | (\$232,000)          | (\$232,000)                       | (\$232,000)          |
| 15       | <b>Utility Net Income</b>                                   | <u>\$18,044,929</u>               | <u>\$20,005,126</u>  | <u>\$18,044,929</u>               | <u>\$20,005,126</u>  | <u>\$18,044,929</u>               | <u>\$20,005,126</u>  |
| 16       | <b>Utility Rate Base</b>                                    | \$555,697,950                     | \$555,697,950        | \$555,697,950                     | \$555,697,950        | \$555,697,950                     | \$555,697,950        |
| 17       | Deemed Equity Portion of Rate<br>Base                       | \$222,279,180                     | \$222,279,180        | \$222,279,180                     | \$222,279,180        | \$222,279,180                     | \$222,279,180        |
| 18       | Income/(Equity Portion of Rate<br>Base)                     | 8.12%                             | 9.00%                | 8.12%                             | 9.00%                | 8.12%                             | 9.00%                |
| 19       | Target Return - Equity on Rate<br>Base                      | 9.00%                             | 9.00%                | 9.00%                             | 9.00%                | 9.00%                             | 9.00%                |
| 20       | Deficiency/Sufficiency in Return<br>on Equity               | -0.88%                            | 0.00%                | -0.88%                            | 0.00%                | -0.88%                            | 0.00%                |
| 21       | Indicated Rate of Return                                    | 5.43%                             | 5.79%                | 5.43%                             | 5.79%                | 5.43%                             | 5.79%                |
| 22       | Requested Rate of Return on<br>Rate Base                    | 5.79%                             | 5.79%                | 5.79%                             | 5.79%                | 5.79%                             | 5.79%                |
| 23       | Deficiency/Sufficiency in Rate of<br>Return                 | -0.35%                            | 0.00%                | -0.35%                            | 0.00%                | -0.35%                            | 0.00%                |
| 24       | Target Return on Equity                                     | \$20,005,126                      | \$20,005,126         | \$20,005,126                      | \$20,005,126         | \$20,005,126                      | \$20,005,126         |
| 25       | Revenue Deficiency/(Sufficiency)                            | \$1,960,197                       | \$ -                 | \$1,960,197                       | \$ -                 | \$1,960,197                       | \$ -                 |
| 26       | <b>Gross Revenue<br/>Deficiency/(Sufficiency)</b>           | <u>\$2,666,935 <sup>(1)</sup></u> |                      | <u>\$2,666,935 <sup>(1)</sup></u> |                      | <u>\$2,666,935 <sup>(1)</sup></u> |                      |

## Notes:

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



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Requirement

| Line No. | Particulars   | Application                | Technical Conference       | Per Board Decision         |
|----------|---|----------------------------|----------------------------|----------------------------|
| 1        | OM&A Expenses   | \$63,238,783               | \$63,238,783               | \$63,238,783               |
| 2        | Amortization/Depreciation   | \$25,278,432               | \$25,278,432               | \$25,278,432               |
| 3        | Property Taxes  | \$318,611                  | \$318,611                  | \$318,611                  |
| 5        | Income Taxes (Grossed up)   | \$3,161,668                | \$3,161,668                | \$3,161,668                |
| 6        | Other Expenses  | \$ -                       |                            |                            |
| 7        | Return  |                            |                            |                            |
|          | Deemed Interest Expense   | \$12,153,392               | \$12,153,392               | \$12,153,392               |
|          | Return on Deemed Equity   | \$20,005,126               | \$20,005,126               | \$20,005,126               |
| 8        | <b>Service Revenue Requirement (before Revenues)</b>  | <u>\$124,156,012</u>       | <u>\$124,156,012</u>       | <u>\$124,156,012</u>       |
| 9        | Revenue Offsets   | \$5,953,899                | \$5,953,899                | \$5,953,899                |
| 10       | <b>Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)</b> | <u>\$118,202,113</u>       | <u>\$118,202,113</u>       | <u>\$118,202,113</u>       |
| 11       | Distribution revenue  | \$118,202,113              | \$118,202,113              | \$118,202,113              |
| 12       | Other revenue   | \$5,953,899                | \$5,953,899                | \$5,953,899                |
| 13       | <b>Total revenue</b>  | <u>\$124,156,012</u>       | <u>\$124,156,012</u>       | <u>\$124,156,012</u>       |
| 14       | <b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>       | <u>\$ -</u> <sup>(1)</sup> | <u>\$ -</u> <sup>(1)</sup> | <u>\$ -</u> <sup>(1)</sup> |

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

|  | Application   | Technical Conference | Δ% <sup>(2)</sup> | Per Board Decision | Δ% <sup>(2)</sup> |
|--|---------------|----------------------|-------------------|--------------------|-------------------|
| <b>Service Revenue Requirement</b>   | \$124,156,012 | \$124,156,012        | \$0               | \$124,156,012      | (\$1)             |
| <b>Grossed-Up Revenue Deficiency/(Sufficiency)</b>                               | \$2,666,935   | \$2,666,935          | (\$0)             | \$2,666,935        | (\$1)             |
| <b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>        | \$118,202,113 | \$118,202,113        | \$0               | \$118,202,113      | (\$1)             |
| <b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b> | \$2,666,935   | \$2,666,935          | \$0               | \$2,666,935        | (\$1)             |

**Notes**

- <sup>(1)</sup> Line 11 - Line 8
- <sup>(2)</sup> Percentage Change Relative to Initial Application



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

**Appendix 2-IB** is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:



|              | Customer Class                         | Initial Application                                     |               |                                 | Technical Conference                                    |               |                                 | Per Board Decision                                      |               |                                 |
|--------------|--|---|---------------|---------------------------------|---|---------------|---------------------------------|---|---------------|---------------------------------|
|              | Input the name of each customer class. | Customer / Connections<br>Test Year average or mid-year | kWh<br>Annual | kW/kVA <sup>(1)</sup><br>Annual | Customer / Connections<br>Test Year average or mid-year | kWh<br>Annual | kW/kVA <sup>(1)</sup><br>Annual | Customer / Connections<br>Test Year average or mid-year | kWh<br>Annual | kW/kVA <sup>(1)</sup><br>Annual |
| 1            | Residential                            |   |               |                                 |   |               |                                 |   |               |                                 |
| 2            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 3            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 4            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 5            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 6            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 7            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 8            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 9            |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 10           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 11           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 12           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 13           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 14           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 15           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 16           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 17           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 18           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 19           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| 20           |  |   |               |                                 |   |               |                                 |   |               |                                 |
| <b>Total</b> |  |   | -             |                                 |   |               |                                 |   |               |                                 |

Notes:

<sup>(1)</sup> Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process:

A) *Allocated Costs*

| Name of Customer Class <sup>(3)</sup>  | Costs Allocated from Previous Study <sup>(1)</sup> | %     | Allocated Class Revenue Requirement <sup>(1)</sup> | %                        |
|--|--|-------|--|--------------------------|
| <i>From Sheet 10. Load Forecast</i>  |  |       |  |                          |
| (7A)   |  |       |  |                          |
| 1 Residential  |  |       |  |                          |
| 2  |  |       |  |                          |
| 3  |  |       |  |                          |
| 4  |  |       |  |                          |
| 5  |  |       |  |                          |
| 6  |  |       |  |                          |
| 7  |  |       |  |                          |
| 8  |  |       |  |                          |
| 9  |  |       |  |                          |
| 10   |  |       |  |                          |
| 11   |  |       |  |                          |
| 12   |  |       |  |                          |
| 13   |  |       |  |                          |
| 14   |  |       |  |                          |
| 15   |  |       |  |                          |
| 16   |  |       |  |                          |
| 17   |  |       |  |                          |
| 18   |  |       |  |                          |
| 19   |  |       |  |                          |
| 20   |  |       |  |                          |
| <b>Total</b>   | \$ -   | 0.00% | \$ -   | 0.00%                    |
| <b>Allocated Revenue Requirement does not match Base Revenue Requirement from Sheet 9. Check data.</b> |  |       | <b>Service Revenue Requirement (from Sheet 9)</b>  | <b>\$ 124,156,011.65</b> |

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) *Calculated Class Revenues*

| Name of Customer Class | Load Forecast (LF) X<br>current approved<br>rates<br>(7B) | LF X current<br>approved rates X<br>(1+d)<br>(7C) | LF X Proposed Rates<br>(7D) | Miscellaneous<br>Revenues<br>(7E) |
|------------------------|---|---|-----------------------------|-----------------------------------|
| 1 Residential          |   |   |                             |                                   |
| 2                      |   |   |                             |                                   |
| 3                      |   |   |                             |                                   |
| 4                      |   |   |                             |                                   |
| 5                      |   |   |                             |                                   |
| 6                      |   |   |                             |                                   |
| 7                      |   |   |                             |                                   |
| 8                      |   |   |                             |                                   |
| 9                      |   |   |                             |                                   |
| 10                     |   |   |                             |                                   |
| 11                     |   |   |                             |                                   |
| 12                     |   |   |                             |                                   |
| 13                     |   |   |                             |                                   |
| 14                     |   |   |                             |                                   |
| 15                     |   |   |                             |                                   |
| 16                     |   |   |                             |                                   |
| 17                     |   |   |                             |                                   |
| 18                     |   |   |                             |                                   |
| 19                     |   |   |                             |                                   |
| 20                     |   |   |                             |                                   |
| <b>Total</b>           | \$ -  | \$ -  | \$ -                        | \$ -                              |

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

| Name of Customer Class | Previously Approved Ratios<br>Most Recent Year: | Status Quo Ratios<br>(7C + 7E) / (7A) | Proposed Ratios<br>(7D + 7E) / (7A) | Policy Range |
|------------------------|---|---------------------------------------|-------------------------------------|--------------|
|                        | %   | %                                     | %                                   | %            |
| 1 Residential          |   |                                       |                                     | 85 - 115     |
| 2                      |   |                                       |                                     |              |
| 3                      |   |                                       |                                     |              |
| 4                      |   |                                       |                                     |              |
| 5                      |   |                                       |                                     |              |
| 6                      |   |                                       |                                     |              |
| 7                      |   |                                       |                                     |              |
| 8                      |   |                                       |                                     |              |
| 9                      |   |                                       |                                     |              |
| 10                     |   |                                       |                                     |              |
| 11                     |   |                                       |                                     |              |
| 12                     |   |                                       |                                     |              |
| 13                     |   |                                       |                                     |              |
| 14                     |   |                                       |                                     |              |
| 15                     |   |                                       |                                     |              |
| 16                     |   |                                       |                                     |              |
| 17                     |   |                                       |                                     |              |
| 18                     |   |                                       |                                     |              |
| 19                     |   |                                       |                                     |              |
| 20                     |   |                                       |                                     |              |

- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios <sup>(11)</sup>

|    | Name of Customer Class | Proposed Revenue-to-Cost Ratio |      |                             | Policy Range |
|----|------------------------|--------------------------------|------|-----------------------------|--------------|
|    |                        | Test Year<br>2017              | 2018 | Price Cap IR Period<br>2019 |              |
| 1  | Residential            |                                |      |                             | 85 - 115     |
| 2  |                        |                                |      |                             |              |
| 3  |                        |                                |      |                             |              |
| 4  |                        |                                |      |                             |              |
| 5  |                        |                                |      |                             |              |
| 6  |                        |                                |      |                             |              |
| 7  |                        |                                |      |                             |              |
| 8  |                        |                                |      |                             |              |
| 9  |                        |                                |      |                             |              |
| 10 |                        |                                |      |                             |              |
| 11 |                        |                                |      |                             |              |
| 12 |                        |                                |      |                             |              |
| 13 |                        |                                |      |                             |              |
| 14 |                        |                                |      |                             |              |
| 15 |                        |                                |      |                             |              |
| 16 |                        |                                |      |                             |              |
| 17 |                        |                                |      |                             |              |
| 18 |                        |                                |      |                             |              |
| 19 |                        |                                |      |                             |              |
| 20 |                        |                                |      |                             |              |

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2017 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2018 and 2019 Price Cap IR models, as necessary. For 2018 and 2019, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2017 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## New Rate Design Policy For Residential Customers

Please complete the following tables.

### A Data Inputs (from Sheet 10. Load Forecast)

| Test Year Billing Determinants for Residential Class |   |
|--|---|
| Customers  | - |
| kWh  | - |

|  |      |
|--|------|
| Proposed Residential Class Specific Revenue Requirement <sup>1</sup> | \$ - |
|--|------|

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

### B Current Fixed/Variable Split

|              | Base Rates | Billing Determinants | Revenue | % of Total Revenue |
|--------------|------------|----------------------|---------|--------------------|
| Fixed        |            | -                    |         |                    |
| Variable     |            | -                    |         |                    |
| <b>TOTAL</b> | -          | -                    |         | -                  |

### C Calculating Test Year Base Rates

|  |  |
|--|--|
| Number of Remaining Rate Design Policy Transition Years <sup>2</sup> |  |
|--|--|

|              | Test Year Revenue @ Current F/V Split | Test Year Base Rates @ Current F/V Split | Reconciliation - Test Year Base Rates @ Current F/V Split |
|--------------|---------------------------------------|--|---|
| Fixed        |                                       |  |   |
| Variable     |                                       |  |   |
| <b>TOTAL</b> |                                       | -  |   |

|              | New F/V Split | Revenue @ new F/V Split | Final Adjusted Base Rates | Revenue Reconciliation @ Adjusted Rates |
|--------------|---------------|-------------------------|---------------------------|---|
| Fixed        |               |                         |                           |   |
| Variable     |               |                         |                           |   |
| <b>TOTAL</b> | -             | \$ -                    | -                         |   |

| Checks <sup>3</sup>   |  |
|---|--|
| Change in Fixed Rate  |  |
| Difference Between Revenues @ Proposed Rates and Class Specific |  |

### Notes:

- The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)





Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. 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.

### 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 |
|                          | Original Application              | \$ 32,158,518               | 5.79%                    | \$ 555,697,950                     | \$ 658,178,026  | \$ 78,981,363                  | \$ 25,278,432               | \$ 3,161,668 | \$ 63,238,783 | \$ 124,156,012              | \$ 5,953,899   | \$ 118,202,113           | \$ 2,666,935                                |

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



## Income Tax/PILs Workform for 2014 Filers

Version 2.0

|                        |  |
|------------------------|--|
| Utility Name           | Horizon Utilities Corporation                              |
| Assigned EB Number     |  |
| Name and Title         | Indy J. Butany-DeSouza, Vice President-Regulatory Services |
| Phone Number           | 905-317-4765   |
| Email Address          | indy.butany@horizonutilities.com                           |
| Date                   |  |
| Last COS Re-based Year | 2011   |

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

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

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

- Alooma Power Inc.
- Atikokan Hydro Inc.
- Atwasookai Power Corp.
- Bluewater Power Distribution Corporation
- Brant County Power Inc.
- Brantford Power Inc.
- Burlington Hydro Inc.
- Cambridge and North Dumfries Hydro Inc.
- Canadian Niagara Power Inc. - Eastern Ontario Power
- Canadian Niagara Power Inc. - Fort Erie
- Canadian Niagara Power Inc. - Port Colborne Hydro Inc.
- Centre Wellington Hydro Ltd.
- Clinton Power Corporation
- COLLUS Power Corporation
- Cooperative Hydro Embarras Inc.
- E.L.K. Energy Inc.
- Enersource Hydro Mississauga Inc.
- Eniergus Powerlines Inc. - Chatham-Kent
- Eniergus Powerlines Inc. - Dutton
- Eniergus Powerlines Inc. - Newbury
- Eniergus Powerlines Inc. - Strathroy, Mounth Bydges & Parkhill
- ENWIN Utilities Ltd.
- Erie Thames Powerlines Corporation
- Espanola Regional Hydro Distribution Corporation
- Essex Powerlines Corporation
- Festival Hydro Inc.
- Festival Hydro Inc. - Hensall
- Fort Albany Power Corporation
- Fort Frances Power Corporation
- Greater Sudbury Hydro Inc.
- Grimby Power Inc.
- Guelph Hydro Electric Systems Inc.
- Haldimand County Hydro Inc.
- Halton Hills Hydro Inc.
- Hearst Power Distribution Company Limited
- Horizon Utilities Corporation
- Hydro 2000 Inc.
- Hydro Hawkesbury Inc.
- Hydro One Brampton Networks Inc.
- Hydro One Networks Inc.
- Hydro Ottawa Limited
- Intisiti Hydro Distribution Systems Limited
- Kashechewan Power Corporation
- Kenora Hydro Electric Corporation Ltd.
- Kinaston Hydro Corporation
- Kitchener-Wilmot Hydro Inc.
- Lakefront Utilities Inc.
- Lakeland Power Distribution Ltd.
- London Hydro Inc.
- Midland Power Utility Corporation
- Milton Hydro Distribution Inc.
- Newmarket - Tay Power Distribution Ltd. - Newmarket
- Newmarket - Tay Power Distribution Ltd. - Tay
- Niagara Peninsula Energy Inc. - Niagara Falls
- Niagara Peninsula Energy Inc. - Peninsula West
- Niagara-on-the-Lake Hydro Inc.
- Norfolk Power Distribution Inc.
- North Bay Hydro Distribution Limited
- Northern Ontario Wires Inc.
- Oakville Hydro Electriciv Distribution Inc.
- Oranoville Hydro Limited
- Ontario Power Distribution Corporation
- Oshawa PUC Networks Inc.
- Ottawa River Power Corporation
- Perry Sound Power Corporation
- Peterborough Distribution Incorporated
- PowerStream Inc. - Barrie
- PowerStream Inc. - South
- PUC Distribution Inc.
- Renfrew Hydro Inc.
- Rideau St. Lawrence Distribution Inc.
- Sioux Lookout Hydro Inc.
- St. Thomas Energy Inc.
- Thunder Bay Hydro Electriciv Distribution Inc.
- Tilsonburg Hydro Inc.
- Toronto Hydro-Electric System Limited
- Veridian Connections Inc.
- Veridian Connections Inc. - Gravenhurst
- Wasaga Distribution Inc.
- Waterloo North Hydro Inc.
- Welland Hydro-Electric System Corp.
- Wellington North Power Inc.
- West Coast Hunon Energy Inc.
- West Perth Power Inc.
- Westario Power Inc.
- Whitby Hydro Electric Corporation
- Woodstock Hydro Services Inc.



## Income Tax/PILs Workform for 2014 Filers

### [1. Info](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

[C. Sch 8 Hist](#)

[D. Schedule 10 CEC Hist](#)

[E. Sch 13 Tax Reserves Hist](#)

[F. Sch 7-1 Loss Cfwd Hist](#)

[G. Adj. Taxable Income Historic](#)

[H. PILs,Tax Provision Historic](#)

[I. Schedule 8 CCA Bridge Year](#)

[J. Schedule 10 CEC Bridge Year](#)

[K. Sch 13 Tax Reserves Bridge](#)

[L. Sch 7-1 Loss Cfwd Bridge](#)

[M. Adj. Taxable Income Bridge](#)

[N. PILs,Tax Provision Bridge](#)

[O. Schedule 8 CCA Test Year](#)

[P. Schedule 10 CEC Test Year](#)

[Q Sch 13 Tax Reserve Test Year](#)

[R. Sch 7-1 Loss Cfwd](#)

[S. Taxable Income Test Year](#)

[T. PILs,Tax Provision](#)

# Income Tax/PILs Workform for 2014 Filers



**Rate Base**

**\$ 555,697,950**

**Return on Ratebase**

|   |        |    |                      |                     |
|---|--------|----|----------------------|---------------------|
| Deemed ShortTerm Debt %                     | 4.00%  | T  | \$ 22,227,918        | $W = S * T$         |
| Deemed Long Term Debt %                     | 56.00% | U  | \$ 311,190,852       | $X = S * U$         |
| Deemed Equity %                             | 40.00% | V  | \$ 222,279,180       | $Y = S * V$         |
|   |        |    |                      |                     |
| Short Term Interest Rate                    | 2.29%  | Z  | \$ 509,019           | $AC = W * Z$        |
| Long Term Interest                          | 4.77%  | AA | \$ 14,843,804        | $AD = X * AA$       |
| <b>Return on Equity (Regulatory Income)</b> | 9.00%  | AB | <b>\$ 20,005,126</b> | $AE = Y * AB$       |
| <b>Return on Rate Base</b>                  |        |    | <b>\$ 35,357,949</b> | $AF = AC + AD + AE$ |

**Questions that must be answered**

|  | Historic | Bridge | Test Year |
|--|----------|--------|-----------|
| 1. Does the applicant have any Investment Tax Credits (ITC)?   | No       | No     | No        |
| 2. Does the applicant have any SRED Expenditures?  | No       | No     | No        |
| 3. Does the applicant have any Capital Gains or Losses for tax purposes?   | No       | No     | No        |
| 4. Does the applicant have any Capital Leases?   | No       | No     | No        |
| 5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?   | No       | No     | No        |
| 6. Since 1999, has the applicant acquired another regulated applicant's assets?  | No       | No     | No        |
| 7. Did the applicant pay dividends?<br><i>If Yes, please describe what was the tax treatment in the manager's summary.</i> | No       | No     | No        |
| 8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?                                       | No       | No     | No        |



## Income Tax/PILs Workform for 2014 Filers

### Tax Rates

#### Federal & Provincial As of June 20, 2012

#### Federal income tax

General corporate rate  
Federal tax abatement  
Adjusted federal rate

Rate reduction

#### Ontario income tax

#### Combined federal and Ontario

#### Federal & Ontario Small Business

Federal small business threshold  
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

|                                  | Effective<br>##### | Effective<br>##### | Effective<br>##### | Effective<br>##### |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|
| General corporate rate           | 38.00%             | 38.00%             | 38.00%             | 38.00%             |
| Federal tax abatement            | -10.00%            | -10.00%            | -10.00%            | -10.00%            |
| Adjusted federal rate            | 28.00%             | 28.00%             | 28.00%             | 28.00%             |
| Rate reduction                   | -11.50%            | -13.00%            | -13.00%            | -13.00%            |
|                                  | 16.50%             | 15.00%             | 15.00%             | 15.00%             |
| Ontario income tax               | 11.75%             | 11.50%             | 11.50%             | 11.50%             |
| Combined federal and Ontario     | 28.25%             | 26.50%             | 26.50%             | 26.50%             |
| Federal small business threshold | 500,000            | 500,000            | 500,000            | 500,000            |
| Ontario Small Business Threshold | 500,000            | 500,000            | 500,000            | 500,000            |
| Federal small business rate      | 11.00%             | 11.00%             | 11.00%             | 11.00%             |
| Ontario small business rate      | 4.50%              | 4.50%              | 4.50%              | 4.50%              |





# Income Tax/PILs Workform for 2014 Filers

## Schedule 10 CEC - Historical Year

**Cumulative Eligible Capital** 6,771,012

**Additions**

|   |   |         |   |                  |
|---|---|---------|---|------------------|
| Cost of Eligible Capital Property Acquired during Test Year   | 0 |         |   |                  |
| Other Adjustments   | 0 |         |   |                  |
| Subtotal  | 0 | x 3/4 = | 0 |                  |
| Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002 | 0 | x 1/2 = | 0 |                  |
|   |   |         | 0 | 0                |
| Amount transferred on amalgamation or wind-up of subsidiary   | 0 |         |   | 0                |
| <b>Subtotal</b>   |   |         |   | <b>6,771,012</b> |

**Deductions**

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

**Cumulative Eligible Capital Balance** 6,771,012

**Current Year Deduction** 6,771,012 x 7% = 473,971

**Cumulative Eligible Capital - Closing Balance** 6,297,041



# Income Tax/PILs Workform for 2014 Filers

## Schedule 13 Tax Reserves - Historical

### Continuity of Reserves

| Description   | Historical Balance as per tax returns | Non-Distribution Eliminations | Utility Only      |
|---|---------------------------------------|-------------------------------|-------------------|
| Capital Gains Reserves ss.40(1)   |                                       |                               | 0                 |
| <b>Tax Reserves Not Deducted for accounting purposes</b>                        |                                       |                               |                   |
| Reserve for doubtful accounts ss. 20(1)(l)                                      | 1,750,000                             |                               | 1,750,000         |
| Reserve for goods and services not delivered ss. 20(1)(m)                       |                                       |                               | 0                 |
| Reserve for unpaid amounts ss. 20(1)(n)   | 200,000                               |                               | 200,000           |
| Debt & Share Issue Expenses ss. 20(1)(e)  |                                       |                               | 0                 |
| Other tax reserves  |                                       |                               | 0                 |
|   |                                       |                               | 0                 |
|   |                                       |                               | 0                 |
|   |                                       |                               | 0                 |
|   |                                       |                               | 0                 |
| <b>Total</b>  | <b>1,950,000</b>                      | <b>0</b>                      | <b>1,950,000</b>  |
| <b>Financial Statement Reserves (not deductible for Tax Purposes)</b>           |                                       |                               |                   |
| General Reserve for Inventory Obsolescence (non-specific)                       | 450,000                               |                               | 450,000           |
| General reserve for bad debts   |                                       |                               | 0                 |
| Accrued Employee Future Benefits:   | 23,826,906                            |                               | 23,826,906        |
| - Medical and Life Insurance  |                                       |                               | 0                 |
| -Short & Long-term Disability   |                                       |                               | 0                 |
| -Accumulated Sick Leave   | 58,309                                |                               | 58,309            |
| - Termination Cost  |                                       |                               | 0                 |
| - Other Post-Employment Benefits  |                                       |                               | 0                 |
| Provision for Environmental Costs   |                                       |                               | 0                 |
| Restructuring Costs   |                                       |                               | 0                 |
| Accrued Contingent Litigation Costs   |                                       |                               | 0                 |
| Accrued Self-Insurance Costs  |                                       |                               | 0                 |
| Other Contingent Liabilities  |                                       |                               | 0                 |
| Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)              |                                       |                               | 0                 |
| Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1) |                                       |                               | 0                 |
| Other   | 1,994,538                             |                               | 1,994,538         |
|   |                                       |                               | 0                 |
|   |                                       |                               | 0                 |
| <b>Total</b>  | <b>26,329,753</b>                     | <b>0</b>                      | <b>26,329,753</b> |



# Income Tax/PILs Workform for 2014 Filers

## Schedule 7-1 Loss Carry Forward - Historic

### Corporation Loss Continuity and Application

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

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



| <b>Deductions:</b>   |     |                   |          |                   |
|--|-----|-------------------|----------|-------------------|
| Gain on disposal of assets per financial statements  | 401 | 454,896           |          | 454,896           |
| Dividends not taxable under section 83   | 402 |                   |          | 0                 |
| Capital cost allowance from Schedule 8   | 403 | 32,664,223        |          | 32,664,223        |
| Terminal loss from Schedule 8  | 404 |                   |          | 0                 |
| Cumulative eligible capital deduction from Schedule 10   | 405 | 473,971           |          | 473,971           |
| Allowable business investment loss   | 406 |                   |          | 0                 |
| Deferred and prepaid expenses  | 409 |                   |          | 0                 |
| Scientific research expenses claimed in year   | 411 |                   |          | 0                 |
| Tax reserves claimed in current year   | 413 | 1,950,000         |          | 1,950,000         |
| Reserves from financial statements - balance at beginning of year  | 414 | 25,778,753        |          | 25,778,753        |
| Contributions to deferred income plans   | 416 |                   |          | 0                 |
| Book income of joint venture or partnership  | 305 |                   |          | 0                 |
| Equity in income from subsidiary or affiliates   | 306 |                   |          | 0                 |
| <i>Other deductions: (Please explain in detail the nature of the item)</i>   |     |                   |          |                   |
| Interest capitalized for accounting deducted for tax   | 390 |                   |          | 0                 |
| Capital Lease Payments   | 391 |                   |          | 0                 |
| Non-taxable imputed interest income on deferral and variance accounts  | 392 |                   |          | 0                 |
| Deferred Revenue Capital Contributions Amortization  | 393 | 1,016,000         |          | 1,016,000         |
| Depreciation previously added back to income   | 394 | 203,834           |          | 203,834           |
| ARO Payments - Deductible for Tax when Paid  |     |                   |          | 0                 |
| ITA 13(7.4) Election - Capital Contributions Received  |     |                   |          | 0                 |
| ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  |     |                   |          | 0                 |
| Deferred Revenue - ITA 20(1)(m) reserve  |     |                   |          | 0                 |
| Principal portion of lease payments  |     |                   |          | 0                 |
| Lease Inducement Book Amortization credit to income  |     |                   |          | 0                 |
| Financing fees for tax ITA 20(1)(e) and (e.1)  |     |                   |          | 0                 |
| Other Deductions   |     | -2,658,197        |          | -2,658,197        |
|  |     |                   |          | 0                 |
|  |     |                   |          | 0                 |
|  |     |                   |          | 0                 |
|  |     |                   |          | 0                 |
|  |     |                   |          | 0                 |
|  |     |                   |          | 0                 |
| <b>Total Deductions</b>  |     | <b>59,883,480</b> | <b>0</b> | <b>59,883,480</b> |
| <b>Net Income for Tax Purposes</b>   |     | <b>13,605,421</b> | <b>0</b> | <b>13,605,421</b> |
| Charitable donations from Schedule 2   | 311 |                   |          | 0                 |
| Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)   | 320 |                   |          | 0                 |
| Non-capital losses of preceding taxation years from Schedule 4   | 331 |                   |          | 0                 |
| Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary) | 332 |                   |          | 0                 |
| Limited partnership losses of preceding taxation years from Schedule 4   | 335 |                   |          | 0                 |
| <b>TAXABLE INCOME</b>  |     | <b>13,605,421</b> | <b>0</b> | <b>13,605,421</b> |

# Income Tax/PILs Workform for 2014 Filers

## PILs Tax Provision - Historic Year

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

**Wires Only**

**Regulatory Taxable Income**

\$ 13,605,421 **A**

**Ontario Income Taxes**

*Income tax payable*

**Ontario Income Tax**

11.50% **B**

\$ 1,564,623 **C = A \* B**

*Small business credit*

Ontario Small Business Threshold  
Rate reduction (negative)

\$ 500,000 **D**

-7.00% **E**

-\$ 35,000 **F = D \* E**

*Ontario Income tax*

\$ 1,529,623 **J = C + F**

**Combined Tax Rate and PILs**

Effective Ontario Tax Rate  
Federal tax rate  
Combined tax rate

11.24%

**K = J / A**

15.00%

**L**

26.24% **M = K + L**

**Total Income Taxes**

\$ 3,570,437 **N = A \* M**

Investment Tax Credits

\$ 156,000 **O**

Miscellaneous Tax Credits

**P**

**Total Tax Credits**

\$ 156,000 **Q = O + P**

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

\$ 3,414,437 **R = N - Q**



# Income Tax/PILs Workform for 2014 Filers

## Schedule 10 CEC - Bridge Year

|   |                  |         |                  |
|---|------------------|---------|------------------|
| <b>Cumulative Eligible Capital</b>  |                  |         | <b>6,297,041</b> |
| <b><u>Additions</u></b>   |                  |         |                  |
| Cost of Eligible Capital Property Acquired during Test Year   | 0                |         |                  |
| Other Adjustments   | 0                |         |                  |
| Subtotal  | 0                | x 3/4 = | 0                |
| Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002 | 0                | x 1/2 = | 0                |
|   |                  |         | 0                |
| Amount transferred on amalgamation or wind-up of subsidiary   | 0                |         | 0                |
| <b>Subtotal</b>   |                  |         | <b>6,297,041</b> |
| <b><u>Deductions</u></b>  |                  |         |                  |
| Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year                            | 0                |         |                  |
| Other Adjustments   | 0                |         |                  |
| <b>Subtotal</b>   | 0                | x 3/4 = | 0                |
| <b>Cumulative Eligible Capital Balance</b>  |                  |         | <b>6,297,041</b> |
| <b>Current Year Deduction</b>   | <b>6,297,041</b> | x 7% =  | <b>440,793</b>   |
| <b>Cumulative Eligible Capital - Closing Balance</b>  |                  |         | <b>5,856,248</b> |



## Income Tax/PILs Workform for 2014 Filers

### Schedule 13 Tax Reserves - Bridge Year

#### Continuity of Reserves

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



# Income Tax/PILs Workform for 2014 Filers

## Corporation Loss Continuity and Application

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

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

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







# Income Tax/PILs Workform for 2014 Filers

## PILS Tax Provision - Bridge Year

### Wires Only

|  |   |                               |
|--|---|-------------------------------|
| <b>Regulatory Taxable Income</b>                           |   | <b>\$ 9,498,972</b> A         |
| <b>Ontario Income Taxes</b>                                |   |                               |
| <i>Income tax payable</i>                                  | <b>Ontario Income Tax</b> 11.50% <b>B</b> \$     1,092,382 <b>C = A * B</b>   |                               |
| <i>Small business credit</i>                               | Ontario Small Business Threshold            \$ 500,000 <b>D</b><br>Rate reduction                                      -7.00% <b>E</b> -\$            35,000 <b>F = D * E</b> |                               |
| <i>Ontario Income tax</i>                                  |   | <b>\$ 1,057,382</b> J = C + F |
| <b>Combined Tax Rate and PILs</b>                          | Effective Ontario Tax Rate                      11.13% <b>K = J / A</b><br>Federal tax rate                                      15.00% <b>L</b>                              |                               |
|  | Combined tax rate   | <b>26.13%</b> M = K + L       |
| <b>Total Income Taxes</b>                                  |   | <b>\$ 2,482,228</b> N = A * M |
| Investment Tax Credits                                     |   | <b>\$ 190,000</b> O           |
| Miscellaneous Tax Credits                                  |   | <b>P</b>                      |
| <b>Total Tax Credits</b>                                   |   | <b>\$ 190,000</b> Q = O + P   |
| <b>Corporate PILs/Income Tax Provision for Bridge Year</b> |   | <b>\$ 2,292,228</b> R = N - Q |

**Note:**

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





# Income Tax/PILs Workform for 2014 Filers

## Schedule 10 CEC - Test Year

### Cumulative Eligible Capital

|                  |
|------------------|
| <b>5,856,248</b> |
|------------------|

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

**Subtotal** 0      x 3/4 =      0

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

0

x 1/2 =      0

0      **0**

Amount transferred on amalgamation or wind-up of subsidiary

0

**0**

**Subtotal**      5,856,248

#### Deductions

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

0

Other Adjustments

0

**Subtotal** 0      x 3/4 =      0

---

### Cumulative Eligible Capital Balance

**5,856,248**

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

5,856,248      x 7% =      409,937

---

### Cumulative Eligible Capital - Closing Balance

**5,446,311**



# Income Tax/PILs Workform for 2014 Filers

## Schedule 13 Tax Reserves - Test Year

### Continuity of Reserves

| Description   | Bridge Year       | Eliminate Amounts Not Relevant for Bridge Year | Adjusted Utility Balance | Test Year Adjustments |           | Balance for Test Year | Change During the Year | Disallowed Expenses |
|---|-------------------|--|--------------------------|-----------------------|-----------|-----------------------|------------------------|---------------------|
|   |                   |  |                          | Additions             | Disposals |                       |                        |                     |
| Capital Gains Reserves ss.40(1)   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| <b>Tax Reserves Not Deducted for accounting purposes</b>                        |                   |  |                          |                       |           |                       |                        |                     |
| Reserve for doubtful accounts ss. 20(1)(l)                                      | 1,750,000         |  | 1,750,000                |                       |           | 1,750,000             | 0                      |                     |
| Reserve for goods and services not delivered ss. 20(1)(m)                       | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Reserve for unpaid amounts ss. 20(1)(n)   | 200,000           |  | 200,000                  |                       |           | 200,000               | 0                      |                     |
| Debt & Share Issue Expenses ss. 20(1)(e)  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Other tax reserves  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
|   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
|   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| <b>Total</b>  | <b>1,950,000</b>  | <b>0</b>                                       | <b>1,950,000</b>         | <b>0</b>              | <b>0</b>  | <b>1,950,000</b>      | <b>0</b>               | <b>0</b>            |
| <b>Financial Statement Reserves (not deductible for Tax Purposes)</b>           |                   |  |                          |                       |           |                       |                        |                     |
| General Reserve for Inventory Obsolescence (non-specific)                       | 450,000           |  | 450,000                  |                       |           | 450,000               | 0                      |                     |
| General reserve for bad debts   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Accrued Employee Future Benefits:   | 24,434,006        |  | 24,434,006               | 607,100               |           | 25,041,106            | 607,100                |                     |
| - Medical and Life Insurance  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| -Short & Long-term Disability   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| -Accumulated Sick Leave   | 58,309            |  | 58,309                   |                       |           | 58,309                | 0                      |                     |
| - Termination Cost  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| - Other Post-Employment Benefits  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Provision for Environmental Costs   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Restructuring Costs   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Accrued Contingent Litigation Costs   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Accrued Self-Insurance Costs  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Other Contingent Liabilities  | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)              | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1) | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| Other   | 1,994,538         |  | 1,994,538                |                       |           | 1,994,538             | 0                      |                     |
|   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
|   | 0                 |  | 0                        |                       |           | 0                     | 0                      |                     |
| <b>Total</b>  | <b>26,936,853</b> | <b>0</b>                                       | <b>26,936,853</b>        | <b>607,100</b>        | <b>0</b>  | <b>27,543,953</b>     | <b>607,100</b>         | <b>0</b>            |



# Income Tax/PILs Workform for 2014 Filers

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

### Corporation Loss Continuity and Application

|  | Total | Non-Distribution Portion | Utility Balance |
|--|-------|--------------------------|-----------------|
| <b>Non-Capital Loss Carry Forward Deduction</b>                    |       |                          |                 |
| Actual/Estimated Bridge Year                                       |       |                          | 0               |
| Application of Loss Carry Forward to reduce taxable income in 2005 |       |                          | 0               |
| Other Adjustments Add (+) Deduct (-)                               |       |                          | 0               |
| Balance available for use in Test Year                             | 0     | 0                        | 0               |
| <b>Amount to be used in Test Year</b>                              |       |                          | 0               |
| Balance available for use post Test Year                           | 0     | 0                        | 0               |

|  | Total | Non-Distribution Portion | Utility Balance |
|--|-------|--------------------------|-----------------|
| <b>Net Capital Loss Carry Forward Deduction</b>                    |       |                          |                 |
| Actual/Estimated Bridge Year                                       |       |                          | 0               |
| Application of Loss Carry Forward to reduce taxable income in 2005 |       |                          | 0               |
| Other Adjustments Add (+) Deduct (-)                               |       |                          | 0               |
| Balance available for use in Test Year                             | 0     | 0                        | 0               |
| <b>Amount to be used in Test Year</b>                              |       |                          | 0               |
| Balance available for use post Test Year                           | 0     | 0                        | 0               |



|  |     |                   |
|--|-----|-------------------|
| <b>Deductions:</b>   |     |                   |
| Gain on disposal of assets per financial statements                        | 401 | 557,460           |
| Dividends not taxable under section 83                                     | 402 |                   |
| Capital cost allowance from Schedule 8                                     | 403 | 35,867,260        |
| Terminal loss from Schedule 8  | 404 |                   |
| Cumulative eligible capital deduction from Schedule 10 CEC                 | 405 | 409,937           |
| Allowable business investment loss   | 406 |                   |
| Deferred and prepaid expenses  | 409 |                   |
| Scientific research expenses claimed in year                               | 411 |                   |
| Tax reserves end of year   | 413 | 1,950,000         |
| Reserves from financial statements - balance at beginning of year          | 414 | 26,936,853        |
| Contributions to deferred income plans                                     | 416 |                   |
| Book income of joint venture or partnership                                | 305 |                   |
| Equity in income from subsidiary or affiliates                             | 306 |                   |
| <i>Other deductions: (Please explain in detail the nature of the item)</i> |     |                   |
| Interest capitalized for accounting deducted for tax                       | 390 |                   |
| Capital Lease Payments   | 391 |                   |
| Non-taxable imputed interest income on deferral and variance accounts      | 392 |                   |
| Deferred Revenue Capital Contributions Amortization                        | 416 | 1,281,000         |
| Depreciation previously added back to income                               |     | 203,834           |
|  | 395 |                   |
|  | 396 |                   |
|  | 397 |                   |
| ARO Payments - Deductible for Tax when Paid                                |     |                   |
| ITA 13(7.4) Election - Capital Contributions Received                      |     |                   |
| ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds        |     |                   |
| Deferred Revenue - ITA 20(1)(m) reserve                                    |     |                   |
| Principal portion of lease payments  |     |                   |
| Lease Inducement Book Amortization credit to income                        |     |                   |
| Financing fees for tax ITA 20(1)(e) and (e.1)                              |     |                   |
|  |     |                   |
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|  |     |                   |
|  |     |                   |
|  |     |                   |
| <b>Total Deductions</b>  |     | <b>67,206,344</b> |
|  |     |                   |
| <b>NET INCOME FOR TAX PURPOSES</b>   |     | <b>9,644,627</b>  |
|  |     |                   |
| Charitable donations   | 311 |                   |
| Taxable dividends received under section 112 or 113                        | 320 |                   |
| Non-capital losses of preceding taxation years from Schedule 7-1           | 331 |                   |
| Net-capital losses of preceding taxation years (Please show calculation)   | 332 |                   |
| Limited partnership losses of preceding taxation years from Schedule 4     | 335 |                   |
|  |     |                   |
| <b>REGULATORY TAXABLE INCOME</b>   |     | <b>9,644,627</b>  |



# Income Tax/PILs Workform for 2014 Filers

## PILs Tax Provision - Test Year

|   |  |               |           | <b>Wires Only</b> |               |
|---|--|---------------|-----------|-------------------|---------------|
| <b>Regulatory Taxable Income</b>                          |  |               |           | \$ 9,644,627      | A             |
| <b>Ontario Income Taxes</b>                               |  |               |           |                   |               |
| <i>Income tax payable</i>                                 | <b>Ontario Income Tax</b>                          | 11.50%        | B         | \$ 1,109,132      | C = A * B     |
| <i>Small business credit</i>                              | Ontario Small Business Threshold<br>Rate reduction | \$ -<br>0.00% | D<br>E    | \$ -              | F = D * E     |
| <i>Ontario Income tax</i>                                 |  |               |           | \$ 1,109,132      | J = C + F     |
| <b>Combined Tax Rate and PILs</b>                         | Effective Ontario Tax Rate                         | 11.50%        | K = J / A |                   |               |
|   | Federal tax rate                                   | 15.00%        | L         |                   |               |
|   | Combined tax rate                                  |               |           | 26.50%            | M = K + L     |
| <b>Total Income Taxes</b>                                 |  |               |           | \$ 2,555,826      | N = A * M     |
| Investment Tax Credits                                    |  |               |           | \$ 232,000        | O             |
| Miscellaneous Tax Credits                                 |  |               |           |                   | P             |
| <b>Total Tax Credits</b>                                  |  |               |           | \$ 232,000        | Q = O + P     |
| <b>Corporate PILs/Income Tax Provision for Test Year</b>  |  |               |           | \$ 2,323,826      | R = N - Q     |
| Corporate PILs/Income Tax Provision Gross Up <sup>1</sup> |  | 73.50%        | S = 1 - M | \$ 837,842        | T = R / S - R |
| <b>Income Tax (grossed-up)</b>                            |  |               |           | \$ 3,161,668      | U = R + T     |

**Note:**

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

**ATTACHMENT 6  
IRM MODEL  
HORIZON UTILITIES RZ**

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

Version 1.0

Utility Name Alectra Utilities - Horizon Utilites Rate Zone

Assigned EB Number EB-2018-0016

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

Phone Number 905-821-5727

Email Address [indy.butany@alecrautilities.com](mailto:indy.butany@alecrautilities.com)

We are applying for rates effective Tuesday, January 01, 2019

Rate-Setting Method Price Cap IR

Please indicate in which Rate Year the Group 1 accounts were last cleared<sup>1</sup> 2017

Please indicate the last Cost of Service Re-Basing Year 2018

**Notes**

- Pale gray cells represent input cells.
- Pale blue cells represent drop-down lists.
- White cells contain fixed values, automatically generated values or formulae.

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

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

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

Please refer to the footnotes for further instructions.

|   |                | 2011  |  |  |  |   |   |                                   |  |   |   |
|---|----------------|---|--|--|--|---|---|-----------------------------------|--|---|---|
| Account Descriptions  | Account Number | Opening Principal<br>Amounts as of Jan<br>1, 2011 | Transactions <sup>2</sup> Debit/<br>(Credit) during 2011 | OEB-Approved<br>Disposition during<br>2011 | Principal<br>Adjustments <sup>1</sup> during<br>2011 | Closing<br>Principal<br>Balance as of<br>Dec 31, 2011 | Opening<br>Interest<br>Amounts as of<br>Jan 1, 2011 | Interest Jan 1 to<br>Dec 31, 2011 | OEB-Approved<br>Disposition<br>during 2011 | Interest<br>Adjustments <sup>1</sup><br>during 2011 | Closing Interest<br>Amounts as of<br>Dec 31, 2011 |
| <b>Group 1 Accounts</b>   |                |   |  |  |  |   |   |                                   |  |   |   |
| LV Variance Account   | 1550           | 0   | 115,768  |  |  | 115,768   |   | 1,571                             |  | 1,571   |   |
| Smart Metering Entity Charge Variance Account   | 1551           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| RSVA - Wholesale Market Service Charge  | 1580           | 0   | (5,518,758)  |  |  | (5,518,758)   |   | (58,244)                          |  | (58,244)  |   |
| Variance WMS – Sub-account CBR Class A  | 1580           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| Variance WMS – Sub-account CBR Class B  | 1580           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| RSVA - Retail Transmission Network Charge   | 1584           | 0   | 631,983  |  |  | 631,983   |   | 26,118                            |  | 26,118  |   |
| RSVA - Retail Transmission Connection Charge  | 1586           | 0   | (170,343)  |  |  | (170,343)   |   | 700                               |  | 700   |   |
| RSVA - Power  | 1588           | 0   | (1,031,402)  |  |  | (1,031,402)   |   | (19,575)                          |  | (19,575)  |   |
| RSVA - Global Adjustment  | 1589           | 0   | 1,058,063  |  |  | 1,058,063   |   | 69,598                            |  | 69,598  |   |
| Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>1</sup>                    | 1595           | 0   | (2,913,896)  |  |  | (2,913,896)   |   | (2,492,082)                       |  | (2,492,082)   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>1</sup>                    | 1595           | 0   | 1,927,442  |  |  | 1,927,442   |   | (21,556)                          |  | (21,556)  |   |
| Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>1</sup>                    | 1595           | 0   | (8,695,918)  |  |  | (8,695,918)   |   | (154,327)                         |  | (154,327)   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>1</sup>                    | 1595           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>1</sup>                    | 1595           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>1</sup>                    | 1595           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>1</sup>                    | 1595           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>1</sup>                    | 1595           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>1</sup>                    | 1595           | 0   | 0  |  |  | 0   |   | 0                                 |  | 0   |   |
| <b>RSVA - Global Adjustment</b>   | <b>1589</b>    | 0   | 1,058,063  | 0  | 0  | 1,058,063   | 0   | 69,598                            | 0  | 69,598  |   |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>                       |                | 0   | (15,655,124)   | 0  | 0  | (15,655,124)  | 0   | (2,717,393)                       | 0  | (2,717,393)   |   |
| <b>Total Group 1 Balance</b>  |                | 0   | (14,597,061)   | 0  | 0  | (14,597,061)  | 0   | (2,647,795)                       | 0  | (2,647,795)   |   |
| <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>   |                | 0   | (14,597,061)   | 0  | 0  | (14,597,061)  | 0   | (2,647,795)                       | 0  | (2,647,795)   |   |

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

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

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

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

**2012**

| Opening Principal<br>Amounts as of Jan<br>1, 2012 | Transactions <sup>2</sup> Debit/<br>(Credit) during 2012 | OEB-Approved<br>Disposition during<br>2012 | Principal<br>Adjustments <sup>1</sup> during<br>2012 | Closing<br>Principal<br>Balance as of<br>Dec 31, 2012 | Opening<br>Interest<br>Amounts as of<br>Jan 1, 2012 | Interest Jan 1 to<br>Dec 31, 2012 | OEB-Approved<br>Disposition<br>during 2012 | Interest<br>Adjustments <sup>4</sup><br>during 2012 | Closing Interest<br>Amounts as of<br>Dec 31, 2012 |
|---|--|--|--|---|---|-----------------------------------|--|---|---|
| 115,768   | \$16,683   |  |  | 132,451   | 1,571   | \$1,801                           |  |   | 3,372   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| (5,518,758)                                       | -\$6,544,300   |  |  | (12,063,058)  | (58,244)  | -\$125,746                        |  |   | (183,990)   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 631,983   | \$177,338  |  |  | 809,320   | 26,118  | \$12,236                          |  |   | 38,354  |
| (170,343)   | -\$76,745  |  |  | (247,088)   | 700   | -\$2,601                          |  |   | (1,901)   |
| (1,031,402)                                       | -\$541,508   |  |  | (1,572,910)   | (19,575)  | -\$3,472                          |  |   | (23,046)  |
| 1,058,063   | -\$3,235,246   |  |  | (2,177,183)   | 69,598  | \$495                             |  |   | 70,093  |
| (2,913,896)                                       | \$2,840,650  |  |  | (73,246)  | (2,492,082)   | -\$9,603                          |  |   | (2,501,684)                                       |
| 1,927,442   | -\$2,230,637   |  |  | (303,195)   | (21,556)  | \$13,368                          |  |   | (8,187)   |
| (8,695,918)                                       | \$9,300,673  |  |  | 604,756   | (154,327)   | -\$65,930                         |  |   | (220,257)   |
| 0   |  | -\$2,039,038                               | -\$493,722   | 1,545,316   | 0   |                                   | -\$1,284,828                               | \$2,207   | 1,287,035   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 1,058,063   | (3,235,246)  | 0  | 0  | (2,177,183)   | 69,598  | 495                               | 0  | 0   | 70,093  |
| (15,655,124)                                      | 2,942,154  | (2,039,038)                                | (493,722)  | (11,167,654)  | (2,717,393)   | (179,947)                         | (1,284,828)                                | 2,207   | (1,610,306)                                       |
| (14,597,061)                                      | (293,092)  | (2,039,038)                                | (493,722)  | (13,344,837)  | (2,647,795)   | (179,452)                         | (1,284,828)                                | 2,207   | (1,540,213)                                       |
| 0   | (237,216)  |  |  | (237,216)   | 0   | (278)                             |  |   | (278)   |
| (14,597,061)                                      | (530,308)  | (2,039,038)                                | (493,722)  | (13,582,053)  | (2,647,795)   | (179,730)                         | (1,284,828)                                | 2,207   | (1,540,491)                                       |

**2013**

| Opening Principal<br>Amounts as of Jan<br>1, 2013 | Transactions <sup>2</sup> Debit/<br>(Credit) during 2013 | OEB-Approved<br>Disposition during<br>2013 | Principal<br>Adjustments <sup>1</sup> during<br>2013 | Closing<br>Principal<br>Balance as of<br>Dec 31, 2013 | Opening<br>Interest<br>Amounts as of<br>Jan 1, 2013 | Interest Jan 1 to<br>Dec 31, 2013 | OEB-Approved<br>Disposition<br>during 2013 | Interest<br>Adjustments <sup>1</sup><br>during 2013 | Closing Interest<br>Amounts as of<br>Dec 31, 2013 |
|---|--|--|--|---|---|-----------------------------------|--|---|---|
| 132,451   | \$288,057  | \$117,339                                  |  | 303,169   | 3,372   | \$2,248                           | \$1,702                                    |   | 3,918   |
| 0   | -\$17,911  |  |  | (17,911)  | 0   | -\$71                             |  |   | (71)  |
| (12,063,058)                                      | -\$3,416,930   | -\$5,577,002                               | \$16,968   | (9,886,018)   | (183,990)   | -\$134,977                        | -\$81,126                                  |   | (237,841)   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 809,320   | \$3,378,169  | \$658,101                                  |  | 3,529,388   | 38,354  | \$24,798                          | \$9,290                                    |   | 53,862  |
| (247,088)   | \$1,314,694  | -\$169,643                                 |  | 1,237,249   | (1,901)   | \$5,832                           | -\$2,504                                   |   | 6,435   |
| (1,572,910)                                       | \$924,467  | -\$1,050,976                               | -\$4,668,527   | (4,265,994)   | (23,046)  | \$11,468                          | -\$15,162                                  | -\$60,232   | (56,649)  |
| (2,177,183)                                       | -\$1,669,046   | \$1,127,661                                | \$4,668,527  | (305,363)   | 70,093  | -\$16,959                         | \$15,553                                   | \$60,232  | 97,813  |
| (73,246)  |  |  |  | (73,246)  | (2,501,684)   | -\$1,077                          |  |   | (2,502,761)                                       |
| (303,195)   |  |  |  | (303,195)   | (8,187)   | -\$4,457                          |  |   | (12,644)  |
| 604,756   |  |  |  | 604,756   | (220,257)   | \$8,890                           |  |   | (211,367)   |
| 1,545,316   | -\$2,940,696   |  |  | (1,395,380)   | 1,287,035   | \$1,789                           |  | \$1,306   | 1,290,129   |
| 0   | \$5,370,489  | \$4,894,519                                |  | 475,969   | 0   | -\$30,180                         | \$72,247                                   |   | (102,427)   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| (2,177,183)                                       | (1,669,046)  | 1,127,661                                  | 4,668,527  | (305,363)   | 70,093  | (16,959)                          | 15,553                                     | 60,232  | 97,813  |
| (11,167,654)                                      | 4,900,339  | (1,127,661)                                | (4,651,559)  | (9,791,213)   | (1,610,306)   | (115,738)                         | (15,553)                                   | (58,926)  | (1,769,417)                                       |
| (13,344,837)                                      | 3,231,293  | 0  | 16,968   | (10,096,576)  | (1,540,213)   | (132,696)                         | 0  | 1,306   | (1,671,603)                                       |
| (237,216)   |  |  |  | (237,216)   | (278)   | (3,487)                           |  |   | (3,765)   |
| (13,582,053)                                      | 3,231,293  | 0  | 16,968   | (10,333,792)  | (1,540,491)   | (136,183)                         | 0  | 1,306   | (1,675,368)                                       |

**2014**

| Opening Principal<br>Amounts as of Jan<br>1, 2014 | Transactions <sup>2</sup> Debit/<br>(Credit) during 2014 | OEB-Approved<br>Disposition during<br>2014 | Principal<br>Adjustments <sup>1</sup> during<br>2014 | Closing<br>Principal<br>Balance as of<br>Dec 31, 2014 | Opening<br>Interest<br>Amounts as of<br>Jan 1, 2014 | Interest Jan 1 to<br>Dec 31, 2014 | OEB-Approved<br>Disposition<br>during 2014 | Interest<br>Adjustments <sup>1</sup><br>during 2014 | Closing Interest<br>Amounts as of<br>Dec 31, 2014 |
|---|--|--|--|---|---|-----------------------------------|--|---|---|
| 303,169   | \$287,710  | \$15,111                                   |  | 575,767   | 3,918   | \$6,270                           | \$1,892                                    |   | 8,295   |
| (17,911)  | -18,781  | \$0  |  | (36,692)  | (71)  | -365                              | \$0  |   | (436)   |
| (9,886,018)                                       | -750,596   | -6,486,056                                 | -428,586   | (4,579,145)   | (237,841)   | -28,009                           | -198,209                                   |   | (67,641)  |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 3,529,388   | \$3,491,680  | \$151,219                                  |  | 6,869,850   | 53,862  | \$73,256                          | \$31,287                                   |   | 95,832  |
| 1,237,249   | \$2,601,536  | \$77,445                                   |  | 3,916,230   | 6,435   | \$35,834                          | -536                                       |   | 42,805  |
| (4,265,994)                                       | -552,173   | -521,933                                   | -2,337,699   | (6,633,933)   | (56,649)  | -82,951                           | -15,557                                    |   | (124,043)   |
| (305,363)   | \$1,473,744  | -3,304,844                                 | \$5,344,769  | 9,817,994   | 97,813  | \$92,779                          | \$5,959                                    |   | 184,633   |
| (73,246)  |  |  |  | (73,246)  | (2,502,761)   | -1,077                            |  |   | (2,503,838)                                       |
| (303,195)   |  |  |  | (303,195)   | (12,644)  | -4,457                            |  |   | (17,101)  |
| 604,756   |  |  |  | 604,756   | (211,367)   | \$8,890                           |  |   | (202,477)   |
| (1,395,380)                                       |  |  |  | (1,395,380)   | 1,290,129   | -20,512                           |  |   | 1,269,617   |
| 475,969   |  |  |  | 475,969   | (102,427)   | \$6,997                           |  |   | (95,431)  |
| 0   | \$10,296,124   | \$10,223,947                               |  | 72,177  | 0   | \$174,451                         | \$175,164                                  |   | (713)   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| 0   |  |  |  | 0   | 0   |                                   |  |   | 0   |
| (305,363)   | 1,473,744  | (3,304,844)                                | 5,344,769  | 9,817,994   | 97,813  | 92,779                            | 5,959                                      | 0   | 184,633   |
| (9,791,213)                                       | 15,355,499   | 3,304,844                                  | (2,766,285)  | (506,843)   | (1,769,417)   | 168,326                           | (5,959)                                    | 0   | (1,595,131)                                       |
| (10,096,576)                                      | 16,829,243   | 0  | 2,578,484  | 9,311,151   | (1,671,603)   | 261,105                           | 0  | 0   | (1,410,498)                                       |
| (237,216)   | (59,871)   |  |  | (297,087)   | (3,765)   | (3,487)                           |  |   | (7,252)   |
| (10,333,792)                                      | 16,769,372   | 0  | 2,578,484  | 9,014,064   | (1,675,368)   | 257,618                           | 0  | 0   | (1,417,750)                                       |

**2015**

| Opening Principal<br>Amounts as of Jan<br>1, 2015 | Transactions <sup>2</sup> Debit/<br>(Credit) during 2015 | OEB-Approved<br>Disposition during<br>2015 | Principal<br>Adjustments <sup>1</sup> during<br>2015 | Closing<br>Principal<br>Balance as of<br>Dec 31, 15 | Opening<br>Interest<br>Amounts as of<br>Jan 1, 15 | Interest Jan 1 to<br>Dec 31, 15 | OEB-Approved<br>Disposition<br>during 2015 | Interest<br>Adjustments <sup>1</sup><br>during 2015 | Closing Interest<br>Amounts as of<br>Dec 31, 15 |
|---|--|--|--|---|---|---------------------------------|--|---|---|
| 575,767   | \$471,028  | \$288,058                                  |  | 758,738   | 8,295   | \$5,409                         | \$6,482                                    |   | 7,222   |
| (36,692)  | -\$22,681  | -\$17,911                                  |  | (41,462)  | (436)   | -\$331                          | -\$334                                     |   | (432)   |
| (4,579,145)                                       | -\$10,407,994  | -\$3,399,963                               |  | (11,587,176)  | (67,641)  | -\$49,705                       | -\$184,956                                 |   | 67,611  |
| 0   | \$124,744  |  |  | 124,744   | 0   | \$375                           |  |   | 375   |
| 0   | \$1,108,630  |  |  | 1,108,630   | 0   | \$3,563                         |  |   | 3,563   |
| 6,869,850   | -\$1,237,207   | \$3,378,169                                |  | 2,254,473   | 95,832  | \$40,112                        | \$74,457                                   |   | 61,487  |
| 3,916,230   | -\$230,302   | \$1,314,694                                |  | 2,371,234   | 42,805  | \$32,229                        | \$25,159                                   |   | 49,875  |
| (6,633,933)                                       | -\$859,776   | -\$3,744,061                               |  | (3,749,649)   | (124,043)   | -\$29,325                       | -\$103,603                                 |   | (49,766)  |
| 9,817,994   | \$2,612,621  | \$2,999,481                                |  | 9,431,134   | 184,633   | \$97,517                        | \$87,366                                   |   | 194,785   |
| (73,246)  |  | -\$73,246                                  |  | 0   | (2,503,838)                                       |                                 | -\$2,503,838                               |   | 0   |
| (303,195)   |  | -\$303,195                                 |  | 0   | (17,101)  |                                 | -\$17,101                                  |   | 0   |
| 604,756   |  | \$604,756                                  |  | 0   | (202,477)   |                                 | -\$202,477                                 |   | 0   |
| (1,395,380)                                       |  | -\$1,395,380                               |  | 0   | 1,269,617   |                                 | \$1,269,617                                |   | 0   |
| 475,969   |  | \$475,969                                  |  | (0)   | (95,431)  |                                 | -\$95,431                                  |   | (0)   |
| 72,177  |  |  |  | 72,177  | (713)   | \$861                           |  |   | 148   |
| 0   | -\$256,827   | -\$456,725                                 |  | 199,898   | 0   | \$1,587,899                     | \$1,610,163                                | \$4,710   | (17,555)  |
| 0   |  |  |  | 0   | 0   |                                 |  |   | 0   |
| 9,817,994   | 2,612,621  | 2,999,481                                  | 0  | 9,431,134   | 184,633   | 97,517                          | 87,366                                     | 0   | 194,785   |
| (506,843)   | (11,310,386)   | (3,328,835)                                | 0  | (8,488,394)   | (1,595,131)                                       | 1,591,087                       | (121,862)                                  | 4,710   | 122,527   |
| 9,311,151   | (8,697,765)  | (329,354)                                  | 0  | 942,740   | (1,410,498)                                       | 1,688,604                       | (34,496)                                   | 4,710   | 317,312   |
| (297,087)   | 85,881   | (237,216)                                  |  | 26,010  | (7,252)   | (1,005)                         | (7,252)                                    |   | (1,005)   |
| 9,014,064   | (8,611,884)  | (566,570)                                  | 0  | 968,750   | (1,417,750)                                       | 1,687,599                       | (41,748)                                   | 4,710   | 316,307   |

**2016**

| Opening Principal Amounts as of Jan 1, 2016 | Transactions <sup>2</sup> Debit/ (Credit) during 2016 | OEB-Approved Disposition during 2016 | Principal Adjustments <sup>3</sup> during 2016 | Closing Principal Balance as of Dec 31, 16 | Opening Interest Amounts as of Jan 1, 16 | Interest Jan 1 to Dec 31, 16 | OEB-Approved Disposition during 2016 | Interest Adjustments <sup>4</sup> during 2016 | Closing Interest Amounts as of Dec 31, 16 |
|---|---|--------------------------------------|--|--|--|------------------------------|--------------------------------------|---|---|
| 758,738                                     | 552,752   | 287,710                              |  | 1,023,780                                  | 7,222                                    | 8,153                        | 5,244                                |   | 10,131                                    |
| (41,462)                                    | (23,673)  | (18,781)                             |  | (46,354)                                   | (432)                                    | (366)                        | (326)                                |   | (473)                                     |
| (11,587,176)                                | (4,482,609)   | (1,179,182)                          |  | (14,890,603)                               | 67,611                                   | (138,990)                    | 104,324                              |   | (175,703)                                 |
| 124,744                                     | (124,744)   |                                      |  | (0)  | 375                                      | (375)                        |                                      |   | (0)                                       |
| 1,108,630                                   | (185,940)   |                                      |  | 922,690                                    | 3,563                                    | 11,337                       |                                      |   | 14,900                                    |
| 2,254,473                                   | (532,829)   | 3,491,680                            |  | (1,770,037)                                | 61,487                                   | (12,513)                     | 63,013                               |   | (14,039)                                  |
| 2,371,234                                   | 941,983   | 2,601,536                            |  | 711,681                                    | 49,875                                   | 4,911                        | 48,670                               |   | 6,117                                     |
| (3,749,649)                                 | (148,173)   | (2,889,873)                          | 819,534  | (188,415)                                  | (49,766)                                 | 5,680                        | (54,903)                             |   | 10,817                                    |
| 9,431,134                                   | (3,004,935)   | 6,818,513                            | (1,808,419)                                    | (2,200,733)                                | 194,785                                  | 28,693                       | 178,578                              |   | 44,900                                    |
| 0   |   |                                      |  | 0  | 0  |                              |                                      |   | 0   |
| 0   |   |                                      |  | 0  | 0  |                              |                                      |   | 0   |
| 0   |   |                                      |  | 0  | 0  |                              |                                      |   | 0   |
| 0   |   |                                      |  | 0  | 0  |                              |                                      |   | 0   |
| (0)   |   |                                      |  | (0)  | (0)                                      |                              |                                      |   | (0)                                       |
| 72,177                                      |   | 72,177                               |  | (0)  | 148                                      |                              | 148                                  |   | 0   |
| 199,898                                     |   |                                      |  | 199,898                                    | (17,555)                                 | 2,199                        |                                      |   | (15,356)                                  |
| 0   | (8,988,872)   | (9,183,780)                          |  | 194,908                                    | 0  | 47,945                       | (343,678)                            |   | 391,623                                   |
| 9,431,134                                   | (3,004,935)   | 6,818,513                            | (1,808,419)                                    | (2,200,733)                                | 194,785                                  | 28,693                       | 178,578                              | 0   | 44,900                                    |
| (8,488,394)                                 | (12,992,104)  | (6,818,513)                          | 819,534  | (13,842,451)                               | 122,527                                  | (72,019)                     | (177,508)                            | 0   | 228,015                                   |
| 942,740                                     | (15,997,038)  | 0                                    | (988,885)                                      | (16,043,183)                               | 317,312                                  | (43,326)                     | 1,070                                | 0   | 272,915                                   |
| 26,010                                      | 303,456   |                                      |  | 329,466                                    | (1,005)                                  | 564                          |                                      |   | (441)                                     |
| 968,750                                     | (15,693,582)  | 0                                    | (988,885)                                      | (15,713,717)                               | 316,307                                  | (42,762)                     | 1,070                                | 0   | 272,474                                   |

**2017**

| Opening Principal<br>Amounts as of Jan 1,<br>2017 | Transactions <sup>2</sup> Debit<br>/(Credit) during<br>2017 | OEB-Approved<br>Disposition during<br>2017 | Principal<br>Adjustments <sup>1</sup><br>during 2017 | Closing Principal<br>Balance as of Dec<br>31, 17 | Opening Interest<br>Amounts as of Jan 1,<br>17 | Interest Jan 1 to Dec<br>31, 17 | OEB-Approved<br>Disposition during<br>2017 | Interest<br>Adjustments <sup>1</sup><br>during 2017 | Closing Interest<br>Amounts as of Dec<br>31, 17 |
|---|---|--|--|--|--|---------------------------------|--|---|---|
| 1,023,780   | 586,395   | 471,028                                    |  | 1,139,147  | 10,131   | 10,284                          | 7,159                                      |   | 13,255  |
| (46,354)  | (27,964)  | (22,681)                                   |  | (51,637)   | (473)  | (432)                           | (356)                                      |   | (549)   |
| (14,890,603)                                      | (4,605,473)   | (10,407,994)                               |  | (9,088,082)                                      | (175,703)                                      | (85,983)                        | (150,131)                                  |   | (111,555)                                       |
| (0)   |   |  |  | (0)  | (0)  |                                 |  |   | (0)   |
| 922,690   | (55,326)  | 1,108,630                                  |  | (241,267)  | 14,900   | (1,607)                         | 15,758                                     |   | (2,465)   |
| (1,770,037)                                       | (187,535)   | (1,237,207)                                |  | (720,364)  | (14,039)                                       | (7,639)                         | (15,135)                                   |   | (6,543)   |
| 711,681   | 433,359   | (230,302)                                  |  | 1,375,343  | 6,117  | 12,740                          | (1,328)                                    |   | 20,185  |
| (188,415)   | (3,808,849)   | (859,776)                                  | (1,407,107)  | (4,544,594)                                      | 10,817   | (2,169)                         | (4,321)                                    |   | 12,969  |
| (2,200,733)                                       | (1,322,742)   | 2,612,621                                  | 3,650,554  | (2,485,542)                                      | 44,900   | (17,300)                        | 44,945                                     |   | (17,345)  |
| 0   |   |  |  | 0  | 0  |                                 |  |   | 0   |
| 0   |   |  |  | 0  | 0  |                                 |  |   | 0   |
| 0   |   |  |  | 0  | 0  |                                 |  |   | 0   |
| 0   |   |  |  | 0  | 0  |                                 |  |   | 0   |
| (0)   |   |  |  | (0)  | (0)  |                                 |  |   | (0)   |
| (0)   |   |  |  | (0)  | 0  |                                 |  |   | (0)   |
| 199,898   |   | 199,898                                    |  | 0  | (15,356)                                       |                                 | (15,356)                                   |   | 0   |
| 194,908   |   |  |  | 194,908  | 391,623  | 2,273                           |  |   | 393,896   |
| 0   | 7,896,566   | 8,365,783                                  |  | (469,217)  | 0  | (46,776)                        | 118,765                                    |   | (165,541)                                       |
| (2,200,733)                                       |   |  |  | (2,485,542)                                      | 44,900   |                                 |  |   | (17,345)  |
| (13,842,451)                                      |   |  |  | (12,405,762)                                     | 228,015  |                                 |  |   | 153,652   |
| (16,043,183)                                      |   |  |  | (14,891,304)                                     | 272,915  |                                 |  |   | 136,306   |
| 329,466   | 2,283,052   |  |  | 2,612,518  | (441)  | 67,737                          |  |   | 67,296  |
| (15,713,717)                                      |   |  |  | (12,278,786)                                     | 272,474  |                                 |  |   | 203,602   |

(517,134,751.07)      \$136,306.15      (\$16,998,444.92)

| 2018  |  |   |   | Projected Interest on Dec-31-17 Balances  |                |             | 2.1.7 RRR       |  |
|---|--|---|---|---|----------------|-------------|-----------------|--|
| Principal Disposition during 2018 - instructed by OEB | Interest Disposition during 2018 - instructed by OEB | Closing Principal Balances as of Dec 31, 2017 Adjusted for Dispositions during 2018 | Closing Interest Balances as of Dec 31, 2017 Adjusted for Disposition in 2018 | Projected Interest from January 1, 2018 to December 31, 2018 on December 31, 2017 balance adjusted for disposition during 2019 <sup>3</sup> | Total Interest | Total Claim | As of Dec 31-17 | Variance RRR vs. 2017 Balance (Principal + Interest) |
| 552,752   | 9,052  | 586,395   | 4,204   | 10,511  | 14,715         | 601,110     | 1,152,402       | (0)  |
| (23,673)  | (377)  | (27,964)  | (172)   | (501)   | (673)          | (28,637)    | (52,186)        | (0)  |
| (4,482,609)   | (74,881)   | (4,605,473)   | (36,674)  | (82,553)  | (119,227)      | (4,724,700) | (9,199,637)     | 0  |
| (0)   | (0)  | 0   | 0   | 0   | 0              | 0           | 0               | 0  |
| (185,940)   | (2,903)  | (55,326)  | 438   | (992)   | (554)          | (55,880)    | (243,732)       | (0)  |
| (532,829)   | (4,765)  | (187,535)   | (1,778)   | (3,362)   | (5,139)        | (192,674)   | (726,907)       | 0  |
| 941,983   | 17,806   | 433,359   | 2,378   | 7,768   | 10,146         | 443,506     | 1,395,528       | (0)  |
| 671,361   | 22,523   | (5,215,956)   | (9,554)   | (93,496)  | (103,050)      | (5,319,006) | (3,944,052)     | 587,573  |
| (4,813,354)   | (52,992)   | 2,327,812   | 35,647  | 41,726  | 77,373         | 2,405,185   | (4,345,022)     | (1,842,135)  |
| 0   | 0  | 0   | (0)   | 0   | (0)            | 0           | 0               | (0)  |
| 0   | 0  | 0   | 0   | 0   | 0              | 0           | 0               | (0)  |
| 0   | 0  | 0   | 0   | 0   | 0              | 0           | 0               | 0  |
| 0   | 0  | 0   | (0)   | 0   | (0)            | 0           | 0               | (0)  |
| (0)   | (0)  | 0   | 0   | 0   | 0              | 0           | 0               | 0  |
| (0)   | 0  | 0   | 0   | 0   | 0              | 0           | 0               | (0)  |
| 0   | 0  | 0   | (0)   | 0   | (0)            | 0           | 0               | (0)  |
| 194,908   | 393,767  | 0   | 129   | 0   | 129            | 0           | 588,805         | (0)  |
| 0   | 0  | (469,217)   | (165,541)   | (8,411)   | (173,952)      | 0           | (634,759)       | 0  |
| (4,813,354)   | (52,992)   | 2,327,812   | 35,647  | 41,726  | 77,373         | 2,405,185   | (4,345,022)     | (1,842,135)  |
| (2,864,046)   | 360,221  | (9,541,716)   | (206,570)   | (171,035)   | (377,605)      | (9,276,281) | (11,664,538)    | 587,573  |
| (7,677,400)   | 307,229  | (7,213,904)   | (170,923)   | (129,309)   | (300,232)      | (6,871,096) | (16,009,560)    | (1,254,562)  |
|   |  | 2,612,518   | 67,296  | 46,829  | 114,126        | 2,726,644   | 2,679,814       | 0  |
| (7,677,400)   | 307,229  | (4,601,386)   | (103,627)   | (82,480)  | (186,106)      | (4,144,453) | (13,329,746)    | (1,254,562)  |

Yes

NO

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

**Information from the most recent RRR (2017 for 2019 IRM)**

| Rate Class                      | Unit |                      |                  |                                   |                                  |   |  | Approved Recoveries (class allocation %)               |   |  | 1568 LRAM Variance Account Class Allocation (\$ amounts) | Number of Customers for Residential and GS<50 classes <sup>3</sup> |  |  |
|---------------------------------|------|----------------------|------------------|-----------------------------------|----------------------------------|---|--|--|---|--|--|--|--|--|
|                                 |      | Total Metered kWh    | Total Metered kW | Metered kWh for Non-RPP Customers | Metered kW for Non-RPP Customers | Metered kWh for Wholesale Market Participants (WMP) | Metered kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | 1595 Recovery Proportion (2015) <sup>1</sup> |  |  | 1595 Recovery Proportion (2016) <sup>1</sup> | 1595 Recovery Proportion (2017) <sup>1</sup> |
| RESIDENTIAL                     | kWh  | 1,537,580,329        | 0                | 70,075,468                        | 0                                |   |  | 1,537,580,329  | 0   | 29.8%  | 29.8%  | 29.5%  | \$314,148                                    | 225,004                                      |
| GENERAL SERVICE LESS THAN 50 KW | kWh  | 558,828,431          | 0                | 103,616,724                       | 0                                |   |  | 558,828,431  | 0   | 10.8%  | 10.8%  | 11.0%  | \$277,385                                    | 18,847                                       |
| GENERAL SERVICE 50 TO 4,999 KW  | kW   | 1,751,908,545        | 4,824,433        | 1,588,736,386                     | 4,041,629                        |   |  | 1,751,908,545  | 4,824,433   | 33.9%  | 33.9%  | 33.5%  | -\$65,768                                    |  |
| LARGE USE (1)                   | kW   | 220,526,377          | 456,126          | 220,526,377                       | 456,126                          | 34,953,648  | 117,811  | 185,572,728  | 338,315   | 4.3%   | 4.3%   | 4.5%   | \$8,002                                      |  |
| LARGE USE (2)                   | kW   | 1,050,812,632        | 1,982,814        | 1,050,812,632                     | 1,982,814                        | 743,436,643   | 1,192,577  | 307,375,990  | 790,237   | 20.4%  | 20.4%  | 20.6%  | \$11,758                                     |  |
| UNMETERED SCATTERED LOAD        | kWh  | 11,347,508           | 0                | 427,147                           | 0                                |   |  | 11,347,508   | 0   | 0.2%   | 0.2%   | 0.2%   |  |  |
| SENTINEL LIGHTING               | kW   | 439,954              | 947              | 5,557                             | 16                               |   |  | 439,954  | 947   | 0.0%   | 0.0%   | 0.0%   |  |  |
| STREET LIGHTING                 | kW   | 31,193,672           | 87,344           | 30,966,099                        | 86,709                           |   |  | 31,193,672   | 87,344  | 0.6%   | 0.6%   | 0.6%   | \$104,279                                    |  |
|                                 |      |                      |                  |                                   |                                  |   |  | 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%   |  |  |
| <b>Total</b>                    |      | <b>5,162,637,449</b> | <b>7,351,664</b> | <b>3,065,166,391</b>              | <b>6,567,294</b>                 | <b>778,390,291</b>                                  | <b>1,310,388</b>                                   | <b>4,384,247,158</b>                                   | <b>6,041,276</b>                                      | <b>100%</b>                                  | <b>100%</b>  | <b>100%</b>  | <b>\$649,803</b>                             | <b>243,851</b>                               |

**Threshold Test**

Total Claim per Continuity (including Account 1568)  
 Total Claim for Threshold Test (All Group 1 Accounts)  
 Threshold Test (Total claim per kWh) <sup>2</sup>  
 Exceeds Threshold?  
**ELECT TO DISPOSE of the Group 1 Account Balances?**

(\$4,144,453)  
 (\$6,871,096)  
 (\$0.0013)

Yes

|  |             |
|--|-------------|
| 1568 Account Balance from Continuity Schedule  | \$2,726,644 |
| Total Balance of Account 1568 in Column T DOES NOT MATCH the amount entered on the Continuity Schedule |             |

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

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

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

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

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

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

| Rate Class                      | % of Total kWh | % of Total non-RPP kWh | % of Customer Numbers ** | % of Total kWh adjusted for WMP | allocated based on Total less WMP |          |             |           | allocated based on Total less WMP |             |             |          |
|---------------------------------|----------------|------------------------|--------------------------|---------------------------------|-----------------------------------|----------|-------------|-----------|-----------------------------------|-------------|-------------|----------|
|                                 |                |                        |                          |                                 | 1550                              | 1551     | 1580        | 1584      | 1586                              | 1588        | 1595 (2017) | 1568     |
| RESIDENTIAL                     | 29.8%          | 2.3%                   | 92.3%                    | 35.1%                           | 179,028                           | (26,424) | (1,656,979) | (57,384)  | 132,089                           | (1,865,405) | 0           | 314,148  |
| GENERAL SERVICE LESS THAN 50 KW | 10.8%          | 3.4%                   | 7.7%                     | 12.7%                           | 65,067                            | (2,213)  | (602,224)   | (20,856)  | 48,007                            | (677,975)   | 0           | 277,385  |
| GENERAL SERVICE 50 TO 4,999 KW  | 33.9%          | 51.8%                  | 0.0%                     | 40.0%                           | 203,983                           | 0        | (1,887,951) | (65,383)  | 150,501                           | (2,125,430) | 0           | (65,768) |
| LARGE USE (1)                   | 4.3%           | 7.2%                   | 0.0%                     | 4.2%                            | 25,677                            | 0        | (199,983)   | (8,230)   | 18,945                            | (225,138)   | 0           | 8,002    |
| LARGE USE (2)                   | 20.4%          | 34.3%                  | 0.0%                     | 7.0%                            | 122,351                           | 0        | (331,245)   | (39,217)  | 90,272                            | (372,911)   | 0           | 11,758   |
| UNMETERED SCATTERED LOAD        | 0.2%           | 0.0%                   | 0.0%                     | 0.3%                            | 1,321                             | 0        | (12,229)    | (423)     | 975                               | (13,767)    | 0           | 0        |
| SENTINEL LIGHTING               | 0.0%           | 0.0%                   | 0.0%                     | 0.0%                            | 51                                | 0        | (474)       | (16)      | 38                                | (534)       | 0           | 0        |
| STREET LIGHTING                 | 0.6%           | 1.0%                   | 0.0%                     | 0.7%                            | 3,632                             | 0        | (33,616)    | (1,164)   | 2,680                             | (37,844)    | 0           | 104,279  |
| 0                               |                |                        |                          |                                 |                                   |          |             |           |                                   |             |             |          |
| 0                               |                |                        |                          |                                 |                                   |          |             |           |                                   |             |             |          |
|                                 | 100.0%         | 100.0%                 | 100.0%                   | 100.0%                          | 601,110                           | (28,637) | (4,724,700) | (192,674) | 443,506                           | (5,319,006) | 0           | 649,803  |

\*\* 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 2019 FILERS

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

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

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

|                                 | Total Metered Non-RPP<br>consumption minus WMP<br>kWh | Total Metered Class A<br>Consumption in 2017 (partial<br>and/or full year Class A<br>customers)*<br>kWh | Total Metered Consumption for New<br>Class A customer(s) in the period<br>prior to becoming Class A (i.e. Jan. 1<br>- June 30, 2017)<br>kWh | Total Metered Consumption for New<br>Class B customer(s) in the period after<br>becoming Class B (i.e. Jul 1 - Dec 31,<br>2017)<br>kWh | Metered Consumption for Current Class B<br>Customers (Non-RPP consumption LESS WMP,<br>Class A and new Class A's former Class B<br>consumption if applicable)<br>kWh | % of total kWh | Total GA \$ allocated<br>to Current Class B<br>Customers | GA Rate Rider |
|---------------------------------|---|---|---|--|--|----------------|--|---------------|
| RESIDENTIAL                     | 70,075,468  |   |   |  | 70,075,468   | 5.1539%        | \$112,879  | \$0.0016      |
| GENERAL SERVICE LESS THAN 50 KW | 103,616,724   |   |   |  | 103,616,724  | 7.6208%        | \$166,908  | \$0.0016      |
| GENERAL SERVICE 50 TO 4,999 KW  | 1,588,736,386   | 294,613,747   | 127,847,550   | 5,633,530  | 1,160,641,559  | 85.3628%       | \$1,869,591  | \$0.0016      |
| LARGE USE (1)                   | 185,572,728   | 184,005,518   |   |  | 1,567,210  | 0.1153%        | \$2,525  | \$0.0016      |
| LARGE USE (2)                   | 307,375,990   | 315,018,495   |   |  | (7,642,505)  | -0.5621%       | (\$12,311)   | \$0.0000      |
| UNMETERED SCATTERED LOAD        | 427,147   |   |   |  | 427,147  | 0.0314%        | \$688  | \$0.0016      |
| SENTINEL LIGHTING               | 5,557   |   |   |  | 5,557  | 0.0004%        | \$9  | \$0.0016      |
| STREET LIGHTING                 | 30,966,099  |   |   |  | 30,966,099   | 2.2775%        | \$49,881   | \$0.0016      |
|                                 | <b>2,286,776,100</b>                                  | <b>793,637,760</b>  | <b>127,847,550</b>  | <b>5,633,530</b>   | <b>1,359,657,260</b>   | <b>100.0%</b>  | <b>2,190,170</b>   |               |
|                                 |   |   |   |  |  |                | from Sheet 6B  |               |

\*For new Class A customers (who became Class A in 2017), add their consumption only related to July to December period.

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed 2016 (e.g. If in the 2017 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2014, please enter 2014 in cell C16.)

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

|   |              | Total         | 2017          |
|---|--------------|---------------|---------------|
| Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A) | A            | 1,493,138,340 | 1,493,138,340 |
| New Class A Customer(s) Former Class B Consumption  | B            | 127,847,550   | 127,847,550   |
| <b>Portion of Consumption of Former Class B Customers</b>   | <b>C=B/A</b> | <b>8.56%</b>  |               |

### Allocation of Total GA Balance \$

|  |       |              |
|--|-------|--------------|
| Total GA Balance   | D     | \$ 2,405,185 |
| New Class A Customer(s) Former Class B Portion of GA Balance   | E=C*D | \$ 205,940   |
| GA Balance to be disposed to Current Class B Customers (if no Class A to Class B Transition Customers) | F=D-E | \$ 2,199,245 |

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

| # of Former Class B customer(s) |  | Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A | 2017        | % of kWh | Customer specific GA allocation for the period prior to becoming Class A | Monthly Equal Payments |
|---------------------------------|--|--|-------------|----------|--|------------------------|
| Customer 1                      |  | 1,112,523  | 1,112,523   | 0.87%    | \$ 1,792   | \$ 149                 |
| Customer 2                      |  | 11,119,481   | 11,119,481  | 8.70%    | \$ 17,912  | \$ 1,493               |
| Customer 3                      |  | 1,259,299  | 1,259,299   | 0.99%    | \$ 2,029   | \$ 169                 |
| Customer 4                      |  | 2,132,444  | 2,132,444   | 1.67%    | \$ 3,435   | \$ 286                 |
| Customer 5                      |  | 1,331,127  | 1,331,127   | 1.04%    | \$ 2,144   | \$ 179                 |
| Customer 6                      |  | 2,762,887  | 2,762,887   | 2.16%    | \$ 4,451   | \$ 371                 |
| Customer 7                      |  | 6,256,539  | 6,256,539   | 4.89%    | \$ 10,078  | \$ 840                 |
| Customer 8                      |  | 999,971  | 999,971     | 0.78%    | \$ 1,611   | \$ 134                 |
| Customer 9                      |  | 7,013,680  | 7,013,680   | 5.49%    | \$ 11,298  | \$ 941                 |
| Customer 10                     |  | 3,468,287  | 3,468,287   | 2.71%    | \$ 5,587   | \$ 466                 |
| Customer 11                     |  | 5,796,244  | 5,796,244   | 4.53%    | \$ 9,337   | \$ 778                 |
| Customer 12                     |  | 7,763,800  | 7,763,800   | 6.07%    | \$ 12,506  | \$ 1,042               |
| Customer 13                     |  | 5,278,662  | 5,278,662   | 4.13%    | \$ 8,503   | \$ 709                 |
| Customer 14                     |  | 3,940,838  | 3,940,838   | 3.08%    | \$ 6,348   | \$ 529                 |
| Customer 15                     |  | 6,298,192  | 6,298,192   | 4.93%    | \$ 10,145  | \$ 845                 |
| Customer 16                     |  | 4,930,067  | 4,930,067   | 3.86%    | \$ 7,941   | \$ 662                 |
| Customer 17                     |  | 3,018,648  | 3,018,648   | 2.36%    | \$ 4,863   | \$ 405                 |
| Customer 18                     |  | 3,108,153  | 3,108,153   | 2.43%    | \$ 5,007   | \$ 417                 |
| Customer 19                     |  | 1,506,099  | 1,506,099   | 1.18%    | \$ 2,426   | \$ 202                 |
| Customer 20                     |  | 2,076,084  | 2,076,084   | 1.62%    | \$ 3,344   | \$ 279                 |
| Customer 21                     |  | 5,424,020  | 5,424,020   | 4.24%    | \$ 8,737   | \$ 728                 |
| Customer 22                     |  | 2,583,905  | 2,583,905   | 2.02%    | \$ 4,162   | \$ 347                 |
| Customer 23                     |  | 2,529,573  | 2,529,573   | 1.98%    | \$ 4,075   | \$ 340                 |
| Customer 24                     |  | 3,390,659  | 3,390,659   | 2.65%    | \$ 5,462   | \$ 455                 |
| Customer 25                     |  | 1,161,128  | 1,161,128   | 0.91%    | \$ 1,870   | \$ 156                 |
| Customer 26                     |  | 2,421,761  | 2,421,761   | 1.89%    | \$ 3,901   | \$ 325                 |
| Customer 27                     |  | 1,568,280  | 1,568,280   | 1.23%    | \$ 2,526   | \$ 211                 |
| Customer 28                     |  | 3,124,881  | 3,124,881   | 2.44%    | \$ 5,034   | \$ 419                 |
| Customer 29                     |  | 2,706,410  | 2,706,410   | 2.12%    | \$ 4,360   | \$ 363                 |
| Customer 30                     |  | 3,613,039  | 3,613,039   | 2.83%    | \$ 5,820   | \$ 485                 |
| Customer 31                     |  | 3,605,652  | 3,605,652   | 2.82%    | \$ 5,808   | \$ 484                 |
| Customer 32                     |  | 1,802,628  | 1,802,628   | 1.41%    | \$ 2,904   | \$ 242                 |
| Customer 33                     |  | 736,499  | 736,499     | 0.58%    | \$ 1,186   | \$ 99                  |
| Customer 34                     |  | 3,439,510  | 3,439,510   | 2.69%    | \$ 5,540   | \$ 462                 |
| Customer 35                     |  | 792,832  | 792,832     | 0.62%    | \$ 1,277   | \$ 106                 |
| Customer 36                     |  | 7,773,748  | 7,773,748   | 6.08%    | \$ 12,522  | \$ 1,044               |
| Total                           |  | 127,847,550  | 127,847,550 | 100.00%  | \$ 205,940   |                        |

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

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

|   |              | Total         | 2017          |
|---|--------------|---------------|---------------|
| Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A) | A            | 1,493,138,340 | 1,493,138,340 |
| New Class B Customer(s) Consumption   | B            | 5,633,530     | 5,633,530     |
| <b>Portion of Consumption of New Class B Customers</b>  | <b>C=B/A</b> | <b>0.38%</b>  |               |

### Allocation of Total GA Balance \$

|  |                |                     |
|--|----------------|---------------------|
| Total GA Class B Balance adjusted for Class A  | D              | \$ 2,405,185        |
| New Class B Customer(s) Former Class A Portion of GA Balance attributable to Class B | E=C*D          | \$ 9,075            |
| New Class A Customer(s) Former Class B Portion of GA Balance                         | F=Sheet 6A     | \$ 205,940          |
| <b>GA Balance to be disposed to Current Class B Customers</b>                        | <b>G=D-E-F</b> | <b>\$ 2,190,170</b> |

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

| # of Former Class B customer(s) |  | 2017  |           |          |   |                        |
|---------------------------------|--|---|-----------|----------|---|------------------------|
| Customer                        |  | Total Metered kWh Consumption for each new Class B customer for the period after becoming Class B |           | % of kWh | Customer specific GA allocation for the period after becoming Class B | Monthly Equal Payments |
| Customer 1                      |  | 5,633,530   | 5,633,530 | 100.00%  | \$ 9,075  | \$ 756                 |
|                                 |  |   |           | 0.00%    | \$ -  | \$ -                   |
| Total                           |  | 5,633,530   | 5,633,530 | 100.00%  | \$ 9,075  |                        |

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## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Account 1580

|  |            |
|--|------------|
| Variance WMS – Sub-account CBR Class A | \$ 0       |
| Variance WMS – Sub-account CBR Class B | -\$ 55,880 |

|   | Total Metered LESS WMP |                  | Total Metered Class A Consumption/Demand in 2016 (partial and/or full year Class A customers)* |                  | Total Metered Consumption/Demand for New Class A customer(s) in the period prior to becoming Class A (i.e. Jan 1 - Jun 30, 2016) |                | Total Metered Consumption for New Class B customer(s) in the period after becoming Class B (i.e. Jul 1 - Dec 31, 2016) |               | Metered Consumption for Current Class B Customers (metered consumption/demand LESS WMP, Class A and new Class A's former Class B, if applicable) |                  | % of total kWh | Total CBR \$ allocated to Current Class B Customers | CBR Rate Rider       |
|---|------------------------|------------------|--|------------------|--|----------------|--|---------------|--|------------------|----------------|---|----------------------|
|   | kWh                    | kW               | kWh  | kW               | kWh  | kW             | kWh  | kW            | kWh  | kW               |                |   |                      |
| R_CBR19 RESIDENTIAL                       | 1,537,580,329          | 0                | 0  | 0                | 0  | 0              | 0  | 0             | 1,537,580,329  | 0                | 44.476%        | (\$23,929)  | -0.00002             |
| GSL_CBR19 GENERAL SERVICE LESS THAN 50 KW | 558,828,431            | 0                | 0  | 0                | 0  | 0              | 0  | 558,828,431   | 0  | 16.165%          | (\$8,697)      | -0.00002  |                      |
| GSG_CBR19 GENERAL SERVICE 50 TO 4,999 KW  | 1,751,908,545          | 4,824,433        | 294,613,747  | 674,040          | 127,847,550  | 337,632        | 5,633,530  | 13,723        | 1,323,813,718  | 3,799,039        | 38.292%        | (\$20,602)  | -0.00542             |
| LU_CBR19 LARGE USE (1)                    | 185,572,728            | 338,315          | 184,005,518  | 339,320          | 0  | 0              | 0  | 0             | 1,567,210  | (1,005)          | 0.045%         | (\$24)  | 0.02427              |
| LUDA_CBR19 LARGE USE (2)                  | 307,375,990            | 790,237          | 315,018,495  | 778,898          | 0  | 0              | 0  | 0             | (7,642,505)  | 11,339           | -0.221%        | \$119   | 0.01049              |
| USL_CBR19 UNMETERED SCATTERED LOAD        | 11,347,508             | 0                | 0  | 0                | 0  | 0              | 0  | 0             | 11,347,508   | 0                | 0.328%         | (\$177)   | -0.00002             |
| SEN_CBR19 SENTINEL LIGHTING               | 439,954                | 947              | 0  | 0                | 0  | 0              | 0  | 0             | 439,954  | 947              | 0.013%         | (\$7)   | -0.00723             |
| SL_CBR19 STREET LIGHTING                  | 31,193,672             | 87,344           | 0  | 0                | 0  | 0              | 0  | 0             | 31,193,672   | 87,344           | 0.902%         | (\$485)   | -0.00556             |
|   | <b>4,384,247,158</b>   | <b>6,041,276</b> | <b>793,637,760</b>   | <b>1,792,257</b> | <b>127,847,550</b>   | <b>337,632</b> | <b>5,633,530</b>   | <b>13,723</b> | <b>3,457,128,318</b>   | <b>3,897,664</b> | <b>100.0%</b>  | <b>(\$3,803)</b>                                    | <b>from Sheet 78</b> |

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

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

|   |              | Total         | 2017          |
|---|--------------|---------------|---------------|
| Total Metered Consumption for Years Since Last Disposition (consumption LESS WMP and Class A) | A            | 3,590,609,398 | 3,590,609,398 |
| New Class A Customer(s) Former Class B Consumption  | B            | 127,847,550   | 127,847,550   |
| <b>Portion of Consumption of Former Class B Customers</b>                                     | <b>C=B/A</b> | <b>3.56%</b>  |               |

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

|  |              |            |               |
|--|--------------|------------|---------------|
| Total CBR-Class B Balance  | D            | -\$        | 55,880        |
| New Class A Customer(s) Former Class B Portion of CBR-Class B Balance  | E=C*D        | -\$        | 1,990         |
| <b>CBR-Class B Balance to be disposed to Current Class B Customers (if no Class A to Class B Transition Customers)</b> | <b>F=D-E</b> | <b>-\$</b> | <b>53,890</b> |

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

| # of Former Class B customer(s) |  |            |          |   |                        |     |
|---------------------------------|--|------------|----------|---|------------------------|-----|
| Customer                        | Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A | 2017       | % of kWh | Customer specific CBR-Class B allocation for the period prior to becoming Class A | Monthly Equal Payments |     |
| Customer 1                      | 1,112,523  | 1,112,523  | 0.87%    | -\$   | 17                     | -\$ |
| Customer 2                      | 11,119,481   | 11,119,481 | 8.70%    | -\$   | 173                    | -\$ |
| Customer 3                      | 1,259,299  | 1,259,299  | 0.99%    | -\$   | 20                     | -\$ |
| Customer 4                      | 2,132,444  | 2,132,444  | 1.67%    | -\$   | 33                     | -\$ |
| Customer 5                      | 1,331,127  | 1,331,127  | 1.04%    | -\$   | 21                     | -\$ |
| Customer 6                      | 2,762,887  | 2,762,887  | 2.16%    | -\$   | 43                     | -\$ |
| Customer 7                      | 6,256,539  | 6,256,539  | 4.89%    | -\$   | 97                     | -\$ |
| Customer 8                      | 999,971  | 999,971    | 0.78%    | -\$   | 16                     | -\$ |
| Customer 9                      | 7,013,680  | 7,013,680  | 5.49%    | -\$   | 109                    | -\$ |
| Customer 10                     | 3,468,287  | 3,468,287  | 2.71%    | -\$   | 54                     | -\$ |
| Customer 11                     | 5,796,244  | 5,796,244  | 4.53%    | -\$   | 90                     | -\$ |
| Customer 12                     | 7,763,800  | 7,763,800  | 6.07%    | -\$   | 121                    | -\$ |
| Customer 13                     | 5,278,662  | 5,278,662  | 4.13%    | -\$   | 82                     | -\$ |
| Customer 14                     | 3,940,838  | 3,940,838  | 3.08%    | -\$   | 61                     | -\$ |

|             |  |             |             |         |     |         |     |    |
|-------------|--|-------------|-------------|---------|-----|---------|-----|----|
| Customer 15 |  | 6,298,192   | 6,298,192   | 4.93%   | -\$ | 98      | -\$ | 8  |
| Customer 16 |  | 4,930,067   | 4,930,067   | 3.86%   | -\$ | 77      | -\$ | 6  |
| Customer 17 |  | 3,018,648   | 3,018,648   | 2.36%   | -\$ | 47      | -\$ | 4  |
| Customer 18 |  | 3,108,153   | 3,108,153   | 2.43%   | -\$ | 48      | -\$ | 4  |
| Customer 19 |  | 1,506,099   | 1,506,099   | 1.18%   | -\$ | 23      | -\$ | 2  |
| Customer 20 |  | 2,076,084   | 2,076,084   | 1.62%   | -\$ | 32      | -\$ | 3  |
| Customer 21 |  | 5,424,020   | 5,424,020   | 4.24%   | -\$ | 84      | -\$ | 7  |
| Customer 22 |  | 2,583,905   | 2,583,905   | 2.02%   | -\$ | 40      | -\$ | 3  |
| Customer 23 |  | 2,529,573   | 2,529,573   | 1.98%   | -\$ | 39      | -\$ | 3  |
| Customer 24 |  | 3,390,659   | 3,390,659   | 2.65%   | -\$ | 53      | -\$ | 4  |
| Customer 25 |  | 1,161,128   | 1,161,128   | 0.91%   | -\$ | 18      | -\$ | 2  |
| Customer 26 |  | 2,421,761   | 2,421,761   | 1.89%   | -\$ | 38      | -\$ | 3  |
| Customer 27 |  | 1,568,280   | 1,568,280   | 1.23%   | -\$ | 24      | -\$ | 2  |
| Customer 28 |  | 3,124,881   | 3,124,881   | 2.44%   | -\$ | 49      | -\$ | 4  |
| Customer 29 |  | 2,706,410   | 2,706,410   | 2.12%   | -\$ | 42      | -\$ | 4  |
| Customer 30 |  | 3,613,039   | 3,613,039   | 2.83%   | -\$ | 56      | -\$ | 5  |
| Customer 31 |  | 3,605,652   | 3,605,652   | 2.82%   | -\$ | 56      | -\$ | 5  |
| Customer 32 |  | 1,802,628   | 1,802,628   | 1.41%   | -\$ | 28      | -\$ | 2  |
| Customer 33 |  | 736,499     | 736,499     | 0.58%   | -\$ | 11      | -\$ | 1  |
| Customer 34 |  | 3,439,510   | 3,439,510   | 2.69%   | -\$ | 54      | -\$ | 4  |
| Customer 35 |  | 792,832     | 792,832     | 0.62%   | -\$ | 12      | -\$ | 1  |
| Customer 36 |  | 7,773,748   | 7,773,748   | 6.08%   | -\$ | 121     | -\$ | 10 |
| Total       |  | 127,847,550 | 127,847,550 | 100.00% |     | (1,990) |     |    |

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

|   |              | Total         | 2017          |
|---|--------------|---------------|---------------|
| Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A) | A            | 3,590,609,398 | 3,590,609,398 |
| New Class B Customer(s) Consumption   | B            | 5,633,530     | 5,633,530     |
| <b>Portion of Consumption of New Class B Customers</b>  | <b>C=B/A</b> | <b>0.16%</b>  |               |

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

|   |                |                   |
|---|----------------|-------------------|
| Total CBR-Class B Balance adjusted for Class A  | D              | -\$ 55,880        |
| New Class B Customer(s) Former Class A Portion of CBR-Class B Balance attributable to Class B | E=C*D          | -\$ 88            |
| New Class A Customer(s) Former Class B Portion of CBR-Class B Balance                         | F=Sheet 6A     | -\$ 1,990         |
| <b>CBR-Class B Balance to be disposed to Current Class B Customers</b>                        | <b>G=D-E-F</b> | <b>-\$ 53,803</b> |

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

| # of Former Class B customer(s) |   | 2017      |         |          |  |                        |
|---------------------------------|---|-----------|---------|----------|--|------------------------|
| Customer                        | Total Metered kWh Consumption for each new Class B customer for the period after becoming Class B |           |         | % of kWh | Customer specific CBR-Class B allocation for the period after becoming Class B | Monthly Equal Payments |
| Customer 1                      | 5,633,530   | 5,633,530 | 100.00% | -\$ 88   | -\$ 7  |                        |
| Total                           | 5,633,530   | 5,633,530 | 100.00% | -\$ 88   |  |                        |

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

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

|    |
|----|
| 12 |
| 12 |

Rate Rider Recovery to be used below

| Rate Class                      | Unit | Total Metered kWh | Total Metered kWh |                      | Total Metered kWh less WMP consumption | Allocation of Group 1 Account Balances to All Classes <sup>2</sup> | Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup> | Deferral/Variance Account Rate Rider for          |                                      |                         | Revenue Reconciliation <sup>1</sup> |
|---------------------------------|------|-------------------|-------------------|----------------------|--|--|---|---|--------------------------------------|-------------------------|-------------------------------------|
|                                 |      |                   | Metered kW or kVA | less WMP consumption |  |  |   | Deferral/Variance Account Rate Rider <sup>2</sup> | Non-WMP (if applicable) <sup>2</sup> | Account 1568 Rate Rider |                                     |
| RESIDENTIAL                     | kWh  | 1,537,580,329     | 0                 | 1,537,580,329        | 0                                      | (3,295,076)  |   | (0.0021)  | 0.0000                               | 0.0002                  |                                     |
| GENERAL SERVICE LESS THAN 50 KW | kWh  | 558,828,431       | 0                 | 558,828,431          | 0                                      | (1,190,194)  |   | (0.0021)  | 0.0000                               | 0.0005                  |                                     |
| GENERAL SERVICE 50 TO 4,999 KW  | kW   | 1,751,908,545     | 4,824,433         | 1,751,908,545        | 4,824,433                              | 289,101  | (4,013,381)   | 0.0599  | (0.8319)                             | (0.0136)                |                                     |
| LARGE USE (1)                   | kW   | 220,526,377       | 456,126           | 185,572,728          | 338,315                                | 36,391   | (425,122)   | 0.0798  | (1.2566)                             | 0.0175                  |                                     |
| LARGE USE (2)                   | kW   | 1,050,812,632     | 1,982,814         | 307,375,990          | 790,237                                | 173,406  | (704,156)   | 0.0875  | (0.8911)                             | 0.0059                  |                                     |
| UNMETERED SCATTERED LOAD        | kWh  | 11,347,508        | 0                 | 11,347,508           | 0                                      | (24,123)   |   | (0.0021)  | 0.0000                               | 0.0000                  |                                     |
| SENTINEL LIGHTING               | kW   | 439,954           | 947               | 439,954              | 947                                    | (935)  |   | (0.9877)  | 0.0000                               | 0.0000                  |                                     |
| STREET LIGHTING                 | kW   | 31,193,672        | 87,344            | 31,193,672           | 87,344                                 | (66,313)   |   | (0.7592)  | 0.0000                               | 1.1939                  |                                     |
|                                 |      |                   |                   |                      |  |  |   |   |                                      |                         | (9,220,401)                         |
|                                 |      |                   |                   |                      |  |  |   |   |                                      |                         | (0)                                 |

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

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

**ATTACHMENT 7  
GA WORKFORM  
HORIZON UTILITIES RZ**

# 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 -

**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                        |         | 2017          |     |       | Per RRR       |
|-----------------------------|---------|---------------|-----|-------|---------------|
| Total Metered excluding WMP | C = A+B | 4,384,247,158 | kWh | 100%  | 4,384,247,158 |
| RPP                         | A       | 2,097,471,058 | kWh | 47.8% | 2,097,471,058 |
| Non RPP                     | B = D+E | 2,286,776,100 | kWh | 52.2% | 2,286,776,100 |
| Non-RPP Class A             | D       | 793,637,760   | kWh | 18.1% | 793,637,760   |
| Non-RPP Class B*            | E       | 1,493,138,340 | kWh | 34.1% | 1,493,138,340 |

\*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**

Horizon RZ bills customers based on the GA first estimate, and the IESO charges GA based on actual GA rates. Horizon RZ applies GA first estimate on all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.

Note 4 **Analysis of Expected GA Amount**

| Calendar Month | 2017   |  |  |  |                         |                                  |                              |                                    |                           |
|----------------|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------|
|                | 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        | 136,936,147  | 146,452,745  | 155,957,740  | 146,441,142  | 0.06687                 | \$ 9,792,519                     | 0.08227                      | \$ 12,047,713                      | \$ 2,255,194              |
| February       | 144,936,963  | 155,957,740  | 140,523,258  | 129,502,482  | 0.10559                 | \$ 13,674,167                    | 0.08639                      | \$ 11,187,719                      | \$ 2,486,448              |
| March          | 140,155,002  | 140,523,258  | 141,481,897  | 141,113,641  | 0.08409                 | \$ 11,866,246                    | 0.07135                      | \$ 10,068,458                      | \$ 1,797,788              |
| April          | 132,935,916  | 141,481,897  | 132,697,899  | 124,151,918  | 0.06874                 | \$ 8,534,203                     | 0.10778                      | \$ 13,381,094                      | \$ 4,846,891              |
| May            | 135,600,466  | 132,697,899  | 126,862,816  | 129,765,383  | 0.10623                 | \$ 13,784,977                    | 0.12307                      | \$ 15,970,226                      | \$ 2,185,249              |
| June           | 132,582,137  | 126,862,816  | 132,747,968  | 138,467,288  | 0.11954                 | \$ 16,552,380                    | 0.11848                      | \$ 16,405,604                      | \$ 146,775                |
| July           | 123,731,857  | 132,747,968  | 145,650,096  | 136,633,985  | 0.10652                 | \$ 14,554,252                    | 0.11280                      | \$ 15,412,314                      | \$ 858,061                |
| August         | 126,998,734  | 145,650,096  | 146,787,136  | 128,135,773  | 0.11500                 | \$ 14,735,614                    | 0.10109                      | \$ 12,953,245                      | \$ 1,782,369              |
| September      | 132,047,751  | 146,787,136  | 133,987,233  | 119,247,848  | 0.12739                 | \$ 15,190,983                    | 0.08864                      | \$ 10,570,129                      | \$ 4,620,854              |
| October        | 119,504,792  | 133,987,233  | 128,152,203  | 113,669,762  | 0.10212                 | \$ 11,607,956                    | 0.12563                      | \$ 14,280,332                      | \$ 2,672,376              |
| November       | 127,608,454  | 128,152,203  | 121,928,125  | 121,384,377  | 0.11164                 | \$ 13,551,352                    | 0.09704                      | \$ 11,779,140                      | \$ 1,772,212              |
| December       | 108,463,504  | 121,928,125  | 134,432,429  | 120,967,807  | 0.08391                 | \$ 10,150,409                    | 0.09207                      | \$ 11,137,506                      | \$ 987,097                |

|   |               |               |               |               |  |                |  |                |              |
|---|---------------|---------------|---------------|---------------|--|----------------|--|----------------|--------------|
| Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year) | 1,561,501,723 | 1,653,229,116 | 1,641,208,800 | 1,549,481,406 |  | \$ 153,995,057 |  | \$ 155,193,480 | \$ 1,198,423 |
|---|---------------|---------------|---------------|---------------|--|----------------|--|----------------|--------------|

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>-\$ 1,322,742</b>                                      |             |
| 1a   | Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year   |   | \$ 1,808,419  |             |
| 1b   | Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year   |   | \$ 1,842,135  |             |
| 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  |   |   |   |             |
| 8  |   |   |   |             |
| 9  |   |   |   |             |
| 10   |   |   |   |             |

|        |   |              |
|--------|---|--------------|
| Note 6 | <b>Adjusted Net Change in Principal Balance in the GL</b>         | \$ 2,327,812 |
|        | <b>Net Change in Expected GA Balance in the Year Per Analysis</b> | \$ 1,198,423 |
|        | <b>Unresolved Difference</b>                                      | \$ 1,129,389 |
|        | <b>Unresolved Difference as % of Expected GA Payments to IESO</b> | <u>0.7%</u>  |

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 |
|---------------------------|--|--|---|--|-----------------------|-----------------------------|--|
| 2017                      | \$ 1,198,423   | -\$ 1,322,742  | \$ 3,650,554                                | \$ 2,327,812                                       | \$ 1,129,389          | \$ 155,193,480              | 0.7%   |
|                           |  |  |   | \$ -   | \$ -                  |                             | 0.0%   |
|                           |  |  |   | \$ -   | \$ -                  |                             | 0.0%   |
|                           |  |  |   | \$ -   | \$ -                  |                             | 0.0%   |
| <b>Cumulative Balance</b> | <b>\$ 1,198,423</b>  | <b>-\$ 1,322,742</b>                                 | <b>\$ 3,650,554</b>                         | <b>\$ 2,327,812</b>                                | <b>\$ 1,129,389</b>   | <b>\$ 155,193,480.40</b>    | <b>N/A</b>   |

**Additional Notes and Comments**

**ATTACHMENT 8  
COST ALLOCATION MODEL  
HORIZON UTILITIES RZ**



# 2019 Cost Allocation Model

EB-2016-0077

## Sheet 13 Trial Balance Data

[Comparisons with RRWF](#)

RRWF Reference:

|             |   |               |                 |                   |
|-------------|---|---------------|-----------------|-------------------|
| 9. cell F23 | Return on Deemed Equity                           | \$20,005,126  |                 |                   |
| 9. cell F19 | Income Taxes (Grossed up)                         | \$3,161,668   |                 |                   |
| 9. cell F22 | Deemed Interest Expense                           | \$12,153,392  |                 |                   |
| 9. cell F25 | Service Revenue Requirement                       | \$124,156,012 | From this Sheet | Differences?      |
|             | Revenue Requirement to be Used in this model (\$) | \$124,156,012 | \$124,156,012   | Rev Req Matches   |
| 4. cell G19 | Rate Base (\$)                                    | \$555,697,950 |                 |                   |
|             | Rate Base to be Used in this model (\$)           | \$555,697,950 | \$555,697,950   | Rate Base Matches |

[Uniform System of Accounts - Detail Accounts](#)

| USoA Account # | Accounts   | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |
|----------------|--|------------------------------|-------------------|---------------------|-------------------|----------------------|
| 1005           | Cash   | \$0                          |                   |                     |                   | \$0                  |
| 1010           | Cash Advances and Working Funds                                    | \$0                          |                   |                     |                   | \$0                  |
| 1020           | Interest Special Deposits  | \$0                          |                   |                     |                   | \$0                  |
| 1030           | Dividend Special Deposits  | \$0                          |                   |                     |                   | \$0                  |
| 1040           | Other Special Deposits   | \$0                          |                   |                     |                   | \$0                  |
| 1060           | Term Deposits  | \$0                          |                   |                     |                   | \$0                  |
| 1070           | Current Investments  | \$0                          |                   |                     |                   | \$0                  |
| 1100           | Customer Accounts Receivable                                       | \$0                          |                   |                     |                   | \$0                  |
| 1102           | Accounts Receivable - Services                                     | \$0                          |                   |                     |                   | \$0                  |
| 1104           | Accounts Receivable - Recoverable Work                             | \$0                          |                   |                     |                   | \$0                  |
| 1105           | Accounts Receivable - Merchandise, Jobbing, etc.                   | \$0                          |                   |                     |                   | \$0                  |
| 1110           | Other Accounts Receivable  | \$0                          |                   |                     |                   | \$0                  |
| 1120           | Accrued Utility Revenues   | \$0                          |                   |                     |                   | \$0                  |
| 1130           | Accumulated Provision for Uncollectible Accounts--Credit           | \$0                          |                   |                     |                   | \$0                  |
| 1140           | Interest and Dividends Receivable                                  | \$0                          |                   |                     |                   | \$0                  |
| 1150           | Rents Receivable   | \$0                          |                   |                     |                   | \$0                  |
| 1170           | Notes Receivable   | \$0                          |                   |                     |                   | \$0                  |
| 1180           | Prepayments  | \$0                          |                   |                     |                   | \$0                  |
| 1190           | Miscellaneous Current and Accrued Assets                           | \$0                          |                   |                     |                   | \$0                  |
| 1200           | Accounts Receivable from Associated Companies                      | \$0                          |                   |                     |                   | \$0                  |
| 1210           | Notes Receivable from Associated Companies                         | \$0                          |                   |                     |                   | \$0                  |
| 1305           | Fuel Stock   | \$0                          |                   |                     |                   | \$0                  |
| 1330           | Plant Materials and Operating Supplies                             | \$0                          |                   |                     |                   | \$0                  |
| 1340           | Merchandise  | \$0                          |                   |                     |                   | \$0                  |
| 1350           | Other Materials and Supplies                                       | \$0                          |                   |                     |                   | \$0                  |
| 1405           | Long Term Investments in Non-Associated Companies                  | \$0                          |                   |                     |                   | \$0                  |
| 1408           | Long Term Receivable - Street Lighting Transfer                    | \$0                          |                   |                     |                   | \$0                  |
| 1410           | Other Special or Collateral Funds                                  | \$0                          |                   |                     |                   | \$0                  |
| 1415           | Sinking Funds  | \$0                          |                   |                     |                   | \$0                  |
| 1425           | Unamortized Debt Expense   | \$0                          |                   |                     |                   | \$0                  |
| 1445           | Unamortized Discount on Long-Term Debt--Debit                      | \$0                          |                   |                     |                   | \$0                  |
| 1455           | Unamortized Deferred Foreign Currency Translation Gains and Losses | \$0                          |                   |                     |                   | \$0                  |
| 1460           | Other Non-Current Assets   | \$0                          |                   |                     |                   | \$0                  |
| 1465           | O.M.E.R.S. Past Service Costs                                      | \$0                          |                   |                     |                   | \$0                  |
| 1470           | Past Service Costs - Employee Future Benefits                      | \$0                          |                   |                     |                   | \$0                  |
| 1475           | Past Service Costs - Other Pension Plans                           | \$0                          |                   |                     |                   | \$0                  |
| 1480           | Portfolio Investments - Associated Companies                       | \$0                          |                   |                     |                   | \$0                  |

|      |  |               |             |  |               |
|------|--|---------------|-------------|--|---------------|
| 1485 | Investment in Associated Companies - Significant Influence     | \$0           |             |  | \$0           |
| 1490 | Investment in Subsidiary Companies                             | \$0           |             |  | \$0           |
| 1505 | Unrecovered Plant and Regulatory Study Costs                   | \$0           |             |  | \$0           |
| 1508 | Other Regulatory Assets  | \$0           |             |  | \$0           |
| 1510 | Preliminary Survey and Investigation Charges                   | \$0           |             |  | \$0           |
| 1515 | Emission Allowance Inventory                                   | \$0           |             |  | \$0           |
| 1516 | Emission Allowances Withheld                                   | \$0           |             |  | \$0           |
| 1518 | RCVARetail   | \$0           |             |  | \$0           |
| 1520 | Power Purchase Variance Account                                | \$0           |             |  | \$0           |
| 1521 | Special Purpose Charge Assessment Variance Account             |               |             |  | \$0           |
| 1525 | Miscellaneous Deferred Debits                                  | \$0           |             |  | \$0           |
| 1530 | Deferred Losses from Disposition of Utility Plant              | \$0           |             |  | \$0           |
| 1531 | Renewable Connection Capital Deferral Account                  |               |             |  | \$0           |
| 1532 | Renewable Connection OM&A Deferral Account                     |               |             |  | \$0           |
| 1533 | Renewable Connection Funding Adder Deferral Account            |               |             |  | \$0           |
| 1534 | Smart Grid Capital Deferral Account                            |               |             |  | \$0           |
| 1535 | Smart Grid OM&A Deferral Account                               |               |             |  | \$0           |
| 1536 | Smart Grid Funding Adder Deferral Account                      |               |             |  | \$0           |
| 1540 | Unamortized Loss on Reacquired Debt                            | \$0           |             |  | \$0           |
| 1545 | Development Charge Deposits/ Receivables                       | \$0           |             |  | \$0           |
| 1548 | RCVASTR  | \$0           |             |  | \$0           |
| 1550 | LV Variance Account  |               |             |  | \$0           |
| 1555 | Smart Meter Capital and Recovery Variance Account              |               |             |  | \$0           |
| 1556 | Smart Meter OM&A Variance Account                              |               |             |  | \$0           |
| 1560 | Deferred Development Costs                                     | \$0           |             |  | \$0           |
| 1562 | Deferred Payments in Lieu of Taxes                             | \$0           |             |  | \$0           |
| 1563 | Account 1563 - Deferred PILs Contra Account                    | \$0           |             |  | \$0           |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0           |             |  | \$0           |
| 1566 | CDM Contra Account   |               |             |  | \$0           |
| 1567 | Bd-approved CDM Variance Account                               |               |             |  | \$0           |
| 1568 | LRAM Variance Account  |               |             |  | \$0           |
| 1570 | Qualifying Transition Costs                                    | \$0           |             |  | \$0           |
| 1571 | Pre-market Opening Energy Variance                             | \$0           |             |  | \$0           |
| 1572 | Extraordinary Event Costs                                      | \$0           |             |  | \$0           |
| 1574 | Deferred Rate Impact Amounts                                   | \$0           |             |  | \$0           |
| 1575 | IFRS -CGAAP Transition PP&E Amounts                            |               |             |  | \$0           |
| 1576 | Accounting Changes under CGAAP                                 |               |             |  | \$0           |
| 1580 | RSVAWMS  | \$0           |             |  | \$0           |
| 1582 | RSVAONE-TIME   | \$0           |             |  | \$0           |
| 1584 | RSVANW   | \$0           |             |  | \$0           |
| 1586 | RSVACN   | \$0           |             |  | \$0           |
| 1588 | RSVAPOWER  | \$0           |             |  | \$0           |
| 1589 | RSVA-GA  |               |             |  | \$0           |
| 1590 | Recovery of Regulatory Asset Balances                          | \$0           |             |  | \$0           |
| 1592 | 2006 PILs Variance   |               |             |  | \$0           |
| 1595 | Reg Balance Control Account                                    |               |             |  | \$0           |
| 1605 | Electric Plant in Service - Control Account                    | \$0           |             |  | \$0           |
| 1606 | Organization   | \$0           |             |  | \$0           |
| 1608 | Franchises and Consents  | \$0           |             |  | \$0           |
| 1610 | Miscellaneous Intangible Plant                                 | \$0           |             |  | \$0           |
| 1615 | Land   | \$0           |             |  | \$0           |
| 1616 | Land Rights  | \$0           |             |  | \$0           |
| 1620 | Buildings and Fixtures   | \$0           |             |  | \$0           |
| 1630 | Leasehold Improvements   | \$0           |             |  | \$0           |
| 1635 | Boiler Plant Equipment   | \$0           |             |  | \$0           |
| 1640 | Engines and Engine-Driven Generators                           | \$0           |             |  | \$0           |
| 1645 | Turbogenerator Units   | \$0           |             |  | \$0           |
| 1650 | Reservoirs, Dams and Waterways                                 | \$0           |             |  | \$0           |
| 1655 | Water Wheels, Turbines and Generators                          | \$0           |             |  | \$0           |
| 1660 | Roads, Railroads and Bridges                                   | \$0           |             |  | \$0           |
| 1665 | Fuel Holders, Producers and Accessories                        | \$0           |             |  | \$0           |
| 1670 | Prime Movers   | \$0           |             |  | \$0           |
| 1675 | Generators   | \$0           |             |  | \$0           |
| 1680 | Accessory Electric Equipment                                   | \$0           |             |  | \$0           |
| 1685 | Miscellaneous Power Plant Equipment                            | \$0           |             |  | \$0           |
| 1705 | Land   | \$0           |             |  | \$0           |
| 1706 | Land Rights  | \$0           |             |  | \$0           |
| 1708 | Buildings and Fixtures   | \$0           |             |  | \$0           |
| 1710 | Leasehold Improvements   | \$0           |             |  | \$0           |
| 1715 | Station Equipment  | \$0           |             |  | \$0           |
| 1720 | Towers and Fixtures  | \$0           |             |  | \$0           |
| 1725 | Poles and Fixtures   | \$0           |             |  | \$0           |
| 1730 | Overhead Conductors and Devices                                | \$0           |             |  | \$0           |
| 1735 | Underground Conduit  | \$0           |             |  | \$0           |
| 1740 | Underground Conductors and Devices                             | \$0           |             |  | \$0           |
| 1745 | Roads and Trails   | \$0           |             |  | \$0           |
| 1805 | Land   | \$361,637     |             |  | \$361,637     |
| 1806 | Land Rights  | \$0           |             |  | \$0           |
| 1808 | Buildings and Fixtures   | \$792,498     |             |  | \$792,498     |
| 1810 | Leasehold Improvements   | \$0           |             |  | \$0           |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV   | \$0           |             |  | \$0           |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV  | \$15,674,144  |             |  | \$15,674,144  |
| 1825 | Storage Battery Equipment                                      | \$0           |             |  | \$0           |
| 1830 | Poles, Towers and Fixtures                                     | \$110,098,419 |             |  | \$110,098,419 |
| 1835 | Overhead Conductors and Devices                                | \$72,532,600  |             |  | \$72,532,600  |
| 1840 | Underground Conduit  | \$85,924,300  | \$310,241   |  | \$85,614,060  |
| 1845 | Underground Conductors and Devices                             | \$100,141,258 | \$5,442,979 |  | \$94,698,279  |
| 1850 | Line Transformers  | \$100,901,269 |             |  | \$100,901,269 |
| 1855 | Services   | \$35,421,843  |             |  | \$35,421,843  |
| 1860 | Meters   | \$45,922,042  |             |  | \$45,922,042  |
|      | blank row  |               |             |  |               |

|      |  |                 |  |  |                 |
|------|--|-----------------|--|--|-----------------|
| 1865 | Other Installations on Customer's Premises                                   | \$0             |  |  | \$0             |
| 1870 | Leased Property on Customer Premises   | \$0             |  |  | \$0             |
| 1875 | Street Lighting and Signal Systems   | \$0             |  |  | \$0             |
| 1905 | Land   | \$1,067,629     |  |  | \$1,067,629     |
| 1906 | Land Rights  | \$90,487        |  |  | \$90,487        |
| 1908 | Buildings and Fixtures   | \$32,566,449    |  |  | \$32,566,449    |
| 1910 | Leasehold Improvements   | \$0             |  |  | \$0             |
| 1915 | Office Furniture and Equipment   | \$4,004,396     |  |  | \$4,004,396     |
| 1920 | Computer Equipment - Hardware  | \$12,894,274    |  |  | \$12,894,274    |
| 1925 | Computer Software  | \$18,912,829    |  |  | \$18,912,829    |
| 1930 | Transportation Equipment   | \$12,404,500    |  |  | \$12,404,500    |
| 1935 | Stores Equipment   | \$417,864       |  |  | \$417,864       |
| 1940 | Tools, Shop and Garage Equipment   | \$6,004,495     |  |  | \$6,004,495     |
| 1945 | Measurement and Testing Equipment  | \$1,595,248     |  |  | \$1,595,248     |
| 1950 | Power Operated Equipment   | \$35,360        |  |  | \$35,360        |
| 1955 | Communication Equipment  | \$2,014,555     |  |  | \$2,014,555     |
| 1960 | Miscellaneous Equipment  | \$0             |  |  | \$0             |
| 1965 | Water Heater Rental Units  | \$0             |  |  | \$0             |
| 1970 | Load Management Controls - Customer Premises                                 | \$312,338       |  |  | \$312,338       |
| 1975 | Load Management Controls - Utility Premises                                  | \$0             |  |  | \$0             |
| 1980 | System Supervisory Equipment   | \$1,882,817     |  |  | \$1,882,817     |
| 1985 | Sentinel Lighting Rental Units   | \$0             |  |  | \$0             |
| 1990 | Other Tangible Property  | \$0             |  |  | \$0             |
| 1995 | Contributions and Grants - Credit  | (\$14,506,035)  |  |  | (\$14,506,035)  |
| 2005 | Property Under Capital Leases  | \$900,000       |  |  | \$900,000       |
| 2010 | Electric Plant Purchased or Sold   | \$0             |  |  | \$0             |
| 2020 | Experimental Electric Plant Unclassified                                     | \$0             |  |  | \$0             |
| 2030 | Electric Plant and Equipment Leased to Others                                | \$0             |  |  | \$0             |
| 2040 | Electric Plant Held for Future Use   | \$0             |  |  | \$0             |
| 2050 | Completed Construction Not Classified--Electric                              | \$0             |  |  | \$0             |
| 2055 | Construction Work in Progress--Electric                                      | \$0             |  |  | \$0             |
| 2060 | Electric Plant Acquisition Adjustment  | \$0             |  |  | \$0             |
| 2065 | Other Electric Plant Adjustment  | \$0             |  |  | \$0             |
| 2070 | Other Utility Plant  | \$0             |  |  | \$0             |
| 2075 | Non-Utility Property Owned or Under Capital Leases                           | \$0             |  |  | \$0             |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | (\$171,650,632) |  |  | (\$171,650,632) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles             | \$0             |  |  | \$0             |
| 2140 | Accumulated Amortization of Electric Plant Acquisition Adjustment            | \$0             |  |  | \$0             |
| 2160 | Accumulated Amortization of Other Utility Plant                              | \$0             |  |  | \$0             |
| 2180 | Accumulated Amortization of Non-Utility Property                             | \$0             |  |  | \$0             |
| 2205 | Accounts Payable   | \$0             |  |  | \$0             |
| 2208 | Customer Credit Balances   | \$0             |  |  | \$0             |
| 2210 | Current Portion of Customer Deposits   | \$0             |  |  | \$0             |
| 2215 | Dividends Declared   | \$0             |  |  | \$0             |
| 2220 | Miscellaneous Current and Accrued Liabilities                                | \$0             |  |  | \$0             |
| 2225 | Notes and Loans Payable  | \$0             |  |  | \$0             |
| 2240 | Accounts Payable to Associated Companies                                     | \$0             |  |  | \$0             |
| 2242 | Notes Payable to Associated Companies  | \$0             |  |  | \$0             |
| 2250 | Debt Retirement Charges( DRC) Payable  | \$0             |  |  | \$0             |
| 2252 | Transmission Charges Payable   | \$0             |  |  | \$0             |
| 2254 | Electrical Safety Authority Fees Payable                                     | \$0             |  |  | \$0             |
| 2256 | Independent Market Operator Fees and Penalties Payable                       | \$0             |  |  | \$0             |
| 2260 | Current Portion of Long Term Debt  | \$0             |  |  | \$0             |
| 2262 | Ontario Hydro Debt - Current Portion   | \$0             |  |  | \$0             |
| 2264 | Pensions and Employee Benefits - Current Portion                             | \$0             |  |  | \$0             |
| 2268 | Accrued Interest on Long Term Debt   | \$0             |  |  | \$0             |
| 2270 | Matured Long Term Debt   | \$0             |  |  | \$0             |
| 2272 | Matured Interest on Long Term Debt   | \$0             |  |  | \$0             |
| 2285 | Obligations Under Capital Leases--Current                                    | \$0             |  |  | \$0             |
| 2290 | Commodity Taxes  | \$0             |  |  | \$0             |
| 2292 | Payroll Deductions / Expenses Payable  | \$0             |  |  | \$0             |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc.                           | \$0             |  |  | \$0             |
| 2296 | Future Income Taxes - Current  | \$0             |  |  | \$0             |
| 2305 | Accumulated Provision for Injuries and Damages                               | \$0             |  |  | \$0             |
| 2306 | Employee Future Benefits   | \$0             |  |  | \$0             |
| 2308 | Other Pensions - Past Service Liability                                      | \$0             |  |  | \$0             |
| 2310 | Vested Sick Leave Liability  | \$0             |  |  | \$0             |
| 2315 | Accumulated Provision for Rate Refunds                                       | \$0             |  |  | \$0             |
| 2320 | Other Miscellaneous Non-Current Liabilities                                  | \$0             |  |  | \$0             |
| 2325 | Obligations Under Capital Lease--Non-Current                                 | \$0             |  |  | \$0             |
| 2330 | Development Charge Fund  | \$0             |  |  | \$0             |
| 2335 | Long Term Customer Deposits  | \$0             |  |  | \$0             |
| 2340 | Collateral Funds Liability   | \$0             |  |  | \$0             |
| 2345 | Unamortized Premium on Long Term Debt  | \$0             |  |  | \$0             |
| 2348 | O.M.E.R.S. - Past Service Liability - Long Term Portion                      | \$0             |  |  | \$0             |
| 2350 | Future Income Tax - Non-Current  | \$0             |  |  | \$0             |
| 2405 | Other Regulatory Liabilities   | \$0             |  |  | \$0             |
| 2410 | Deferred Gains from Disposition of Utility Plant                             | \$0             |  |  | \$0             |
| 2415 | Unamortized Gain on Reacquired Debt  | \$0             |  |  | \$0             |
| 2425 | Other Deferred Credits   | \$0             |  |  | \$0             |
| 2435 | Accrued Rate-Payer Benefit   | \$0             |  |  | \$0             |
| 2505 | Debentures Outstanding - Long Term Portion                                   | \$0             |  |  | \$0             |
| 2510 | Debenture Advances   | \$0             |  |  | \$0             |
| 2515 | Reacquired Bonds   | \$0             |  |  | \$0             |
| 2520 | Other Long Term Debt   | \$0             |  |  | \$0             |
| 2525 | Term Bank Loans - Long Term Portion  | \$0             |  |  | \$0             |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion                           | \$0             |  |  | \$0             |
| 2550 | Advances from Associated Companies   | \$0             |  |  | \$0             |
| 3005 | Common Shares Issued   | \$0             |  |  | \$0             |
| 3008 | Preference Shares Issued   | \$0             |  |  | \$0             |
| 3010 | Contributed Surplus  | \$0             |  |  | \$0             |
| 3020 | Donations Received   | \$0             |  |  | \$0             |
| 3022 | Development Charges Transferred to Equity                                    | \$0             |  |  | \$0             |

|         |   |               |     |           |                |
|---------|---|---------------|-----|-----------|----------------|
| 3026    | Capital Stock Held in Treasury                            | \$0           |     |           | \$0            |
| 3030    | Miscellaneous Paid-In Capital                             | \$0           |     |           | \$0            |
| 3035    | Installments Received on Capital Stock                    | \$0           |     |           | \$0            |
| 3040    | Appropriated Retained Earnings                            | \$0           |     |           | \$0            |
| 3045    | Unappropriated Retained Earnings                          | \$0           |     |           | \$0            |
| 3046    | Balance Transferred From Income                           | \$0           | \$0 | \$261,118 | (\$19,744,008) |
| 3047    | Appropriations of Retained Earnings - Current Period      | \$0           |     |           | \$0            |
| 3048    | Dividends Payable-Preference Shares                       | \$0           |     |           | \$0            |
| 3049    | Dividends Payable-Common Shares                           | \$0           |     |           | \$0            |
| 3055    | Adjustment to Retained Earnings                           | \$0           |     |           | \$0            |
| 3065    | Unappropriated Undistributed Subsidiary Earnings          | \$0           |     |           | \$0            |
| 3075    | Non-Utility Shareholders' Equity                          | \$0           |     |           | \$0            |
| 4006    | Residential Energy Sales                                  | \$0           |     |           | \$0            |
| 4010    | Commercial Energy Sales                                   | \$0           |     |           | \$0            |
| 4015    | Industrial Energy Sales                                   | \$0           |     |           | \$0            |
| 4020    | Energy Sales to Large Users                               | \$0           |     |           | \$0            |
| 4025    | Street Lighting Energy Sales                              | \$0           |     |           | \$0            |
| 4030    | Sentinel Lighting Energy Sales                            | \$0           |     |           | \$0            |
| 4035    | General Energy Sales                                      | \$0           |     |           | \$0            |
| 4040    | Other Energy Sales to Public Authorities                  | \$0           |     |           | \$0            |
| 4045    | Energy Sales to Railroads and Railways                    | \$0           |     |           | \$0            |
| 4050    | Revenue Adjustment  | \$0           |     |           | \$0            |
| 4055    | Energy Sales for Resale                                   | \$0           |     |           | \$0            |
| 4060    | Interdepartmental Energy Sales                            | \$0           |     |           | \$0            |
| 4062    | Billed WMS  | \$0           |     |           | \$0            |
| 4064    | Billed-One-Time   | \$0           |     |           | \$0            |
| 4066    | Billed NW   | \$0           |     |           | \$0            |
| 4068    | Billed CN   | \$0           |     |           | \$0            |
| 4069    | Billed LV   | \$0           |     |           | \$0            |
| 4080    | Distribution Services Revenue                             | \$0           |     |           | \$0            |
| 4082    | Retail Services Revenues                                  | (\$999,088)   |     |           | (\$999,088)    |
| 4084    | Service Transaction Requests (STR) Revenues               | (\$7,755)     |     |           | (\$7,755)      |
| 4086    | SSS Admin Charge  | \$0           |     |           | \$0            |
| 4090    | Electric Services Incidental to Energy Sales              | \$0           |     |           | \$0            |
| 4105    | Transmission Charges Revenue                              | \$0           |     |           | \$0            |
| 4110    | Transmission Services Revenue                             | \$0           |     |           | \$0            |
| 4205    | Interdepartmental Rents                                   | \$0           |     |           | \$0            |
| 4210    | Rent from Electric Property                               | (\$1,601,159) |     |           | (\$1,601,159)  |
| 4215    | Other Utility Operating Income                            | \$0           |     |           | \$0            |
| 4220    | Other Electric Revenues                                   | \$0           |     |           | \$0            |
| 4225    | Late Payment Charges                                      | (\$875,000)   |     |           | (\$875,000)    |
| 4230    | Sales of Water and Water Power                            | \$0           |     |           | \$0            |
| 4235    | Miscellaneous Service Revenues                            | \$0           |     |           | \$0            |
| 4235-1  | Account Set Up Charges                                    | (\$1,416,320) |     |           | (\$1,416,320)  |
| 4235-90 | Miscellaneous Service Revenues - Residual                 | \$0           |     |           | \$0            |
| 4240    | Provision for Rate Refunds                                | \$0           |     |           | \$0            |
| 4245    | Government Assistance Directly Credited to Income         | (\$1,281,000) |     |           | (\$1,281,000)  |
| 4305    | Regulatory Debits   | \$0           |     |           | \$0            |
| 4310    | Regulatory Credits  | \$0           |     |           | \$0            |
| 4315    | Revenues from Electric Plant Leased to Others             | \$0           |     |           | \$0            |
| 4320    | Expenses of Electric Plant Leased to Others               | \$0           |     |           | \$0            |
| 4324    | Special Purpose Charge Recovery                           | \$0           |     |           | \$0            |
| 4325    | Revenues from Merchandise, Jobbing, Etc.                  | (\$352,373)   |     |           | (\$352,373)    |
| 4330    | Costs and Expenses of Merchandising, Jobbing, Etc.        | \$0           |     |           | \$0            |
| 4335    | Profits and Losses from Financial Instrument Hedges       | \$0           |     |           | \$0            |
| 4340    | Profits and Losses from Financial Instrument Investments  | \$0           |     |           | \$0            |
| 4345    | Gains from Disposition of Future Use Utility Plant        | \$0           |     |           | \$0            |
| 4350    | Losses from Disposition of Future Use Utility Plant       | \$0           |     |           | \$0            |
| 4355    | Gain on Disposition of Utility and Other Property         | \$0           |     |           | \$0            |
| 4360    | Loss on Disposition of Utility and Other Property         | \$2,613,609   |     |           | \$2,613,609    |
| 4365    | Gains from Disposition of Allowances for Emission         | \$0           |     |           | \$0            |
| 4370    | Losses from Disposition of Allowances for Emission        | \$0           |     |           | \$0            |
| 4375    | Revenues from Non-Utility Operations                      | \$0           |     |           | \$0            |
| 4380    | Expenses of Non-Utility Operations                        | \$0           |     |           | \$0            |
| 4385    | Non-Utility Rental Income                                 | \$0           |     |           | \$0            |
| 4390    | Miscellaneous Non-Operating Income                        | (\$619,939)   |     |           | (\$619,939)    |
| 4395    | Rate-Payer Benefit Including Interest                     | \$0           |     |           | \$0            |
| 4398    | Foreign Exchange Gains and Losses, Including Amortization | \$0           |     |           | \$0            |
| 4405    | Interest and Dividend Income                              | (\$82,265)    |     |           | (\$82,265)     |
| 4415    | Equity in Earnings of Subsidiary Companies                | \$0           |     |           | \$0            |
| 4505    | Operation Supervision and Engineering                     | \$0           |     |           | \$0            |
| 4510    | Fuel  | \$0           |     |           | \$0            |
| 4515    | Steam Expense   | \$0           |     |           | \$0            |
| 4520    | Steam From Other Sources                                  | \$0           |     |           | \$0            |
| 4525    | Steam Transferred--Credit                                 | \$0           |     |           | \$0            |
| 4530    | Electric Expense  | \$0           |     |           | \$0            |
| 4535    | Water For Power   | \$0           |     |           | \$0            |
| 4540    | Water Power Taxes   | \$0           |     |           | \$0            |
| 4545    | Hydraulic Expenses  | \$0           |     |           | \$0            |
| 4550    | Generation Expense  | \$0           |     |           | \$0            |
| 4555    | Miscellaneous Power Generation Expenses                   | \$0           |     |           | \$0            |
| 4560    | Rents   | \$0           |     |           | \$0            |
| 4565    | Allowances for Emissions                                  | \$0           |     |           | \$0            |
| 4605    | Maintenance Supervision and Engineering                   | \$0           |     |           | \$0            |
| 4610    | Maintenance of Structures                                 | \$0           |     |           | \$0            |
| 4615    | Maintenance of Boiler Plant                               | \$0           |     |           | \$0            |
| 4620    | Maintenance of Electric Plant                             | \$0           |     |           | \$0            |
| 4625    | Maintenance of Reservoirs, Dams and Waterways             | \$0           |     |           | \$0            |
| 4630    | Maintenance of Water Wheels, Turbines and Generators      | \$0           |     |           | \$0            |
| 4635    | Maintenance of Generating and Electric Plant              | \$0           |     |           | \$0            |
| 4640    | Maintenance of Miscellaneous Power Generation Plant       | \$0           |     |           | \$0            |
| 4705    | Power Purchased   | \$239,887,129 |     |           | \$239,887,129  |
| 4708    | Charges-WMS   | \$19,284,410  |     |           | \$19,284,410   |
| 4710    | Cost of Power Adjustments                                 | \$265,778,593 |     |           | \$265,778,593  |

|      |  |              |  |  |              |
|------|--|--------------|--|--|--------------|
| 4712 | Charges-One-Time   | \$0          |  |  | \$0          |
| 4714 | Charges-NW   | \$32,904,999 |  |  | \$32,904,999 |
| 4715 | System Control and Load Dispatching                                      | \$0          |  |  | \$0          |
| 4716 | Charges-CN   | \$34,783,293 |  |  | \$34,783,293 |
| 4720 | Other Expenses   | \$0          |  |  | \$0          |
| 4725 | Competition Transition Expense   | \$0          |  |  | \$0          |
| 4730 | Rural Rate Assistance Expense  | \$0          |  |  | \$0          |
| 4750 | Charges-LV   | \$314,267    |  |  | \$314,267    |
| 4751 | Charges - Smart Metering Entity Charge                                   | \$1,667,941  |  |  | \$1,667,941  |
| 4805 | Operation Supervision and Engineering                                    | \$0          |  |  | \$0          |
| 4810 | Load Dispatching   | \$0          |  |  | \$0          |
| 4815 | Station Buildings and Fixtures Expenses                                  | \$0          |  |  | \$0          |
| 4820 | Transformer Station Equipment - Operating Labour                         | \$0          |  |  | \$0          |
| 4825 | Transformer Station Equipment - Operating Supplies and Expense           | \$0          |  |  | \$0          |
| 4830 | Overhead Line Expenses   | \$0          |  |  | \$0          |
| 4835 | Underground Line Expenses  | \$0          |  |  | \$0          |
| 4840 | Transmission of Electricity by Others                                    | \$0          |  |  | \$0          |
| 4845 | Miscellaneous Transmission Expense                                       | \$0          |  |  | \$0          |
| 4850 | Rents  | \$0          |  |  | \$0          |
| 4905 | Maintenance Supervision and Engineering                                  | \$0          |  |  | \$0          |
| 4910 | Maintenance of Transformer Station Buildings and Fixtures                | \$0          |  |  | \$0          |
| 4916 | Maintenance of Transformer Station Equipment                             | \$0          |  |  | \$0          |
| 4930 | Maintenance of Towers, Poles and Fixtures                                | \$0          |  |  | \$0          |
| 4935 | Maintenance of Overhead Conductors and Devices                           | \$0          |  |  | \$0          |
| 4940 | Maintenance of Overhead Lines - Right of Way                             | \$0          |  |  | \$0          |
| 4945 | Maintenance of Overhead Lines - Roads and Trails Repairs                 | \$0          |  |  | \$0          |
| 4950 | Maintenance of Overhead Lines - Snow Removal from Roads and Trails       | \$0          |  |  | \$0          |
| 4960 | Maintenance of Underground Lines   | \$0          |  |  | \$0          |
| 4965 | Maintenance of Miscellaneous Transmission Plant                          | \$0          |  |  | \$0          |
| 5005 | Operation Supervision and Engineering                                    | \$5,312,654  |  |  | \$5,312,654  |
| 5010 | Load Dispatching   | \$2,495,626  |  |  | \$2,495,626  |
| 5012 | Station Buildings and Fixtures Expense                                   | \$662,870    |  |  | \$662,870    |
| 5014 | Transformer Station Equipment - Operation Labour                         | \$0          |  |  | \$0          |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses          | \$0          |  |  | \$0          |
| 5016 | Distribution Station Equipment - Operation Labour                        | \$147,949    |  |  | \$147,949    |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses         | \$312,421    |  |  | \$312,421    |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour               | \$256,820    |  |  | \$256,820    |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$749,613    |  |  | \$749,613    |
| 5030 | Overhead Subtransmission Feeders - Operation                             | \$0          |  |  | \$0          |
| 5035 | Overhead Distribution Transformers- Operation                            | \$747        |  |  | \$747        |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour            | \$301,485    |  |  | \$301,485    |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$907,061    |  |  | \$907,061    |
| 5050 | Underground Subtransmission Feeders - Operation                          | \$0          |  |  | \$0          |
| 5055 | Underground Distribution Transformers - Operation                        | \$5,565      |  |  | \$5,565      |
| 5060 | Street Lighting and Signal System Expense                                | \$0          |  |  | \$0          |
| 5065 | Meter Expense  | \$5,455,484  |  |  | \$5,455,484  |
| 5070 | Customer Premises - Operation Labour                                     | \$663,815    |  |  | \$663,815    |
| 5075 | Customer Premises - Materials and Expenses                               | \$68,708     |  |  | \$68,708     |
| 5085 | Miscellaneous Distribution Expense                                       | \$10,919,088 |  |  | \$10,919,088 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid                 | \$0          |  |  | \$0          |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid                    | \$0          |  |  | \$0          |
| 5096 | Other Rent   | \$331,423    |  |  | \$331,423    |
| 5105 | Maintenance Supervision and Engineering                                  | \$39,939     |  |  | \$39,939     |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations            | \$375,545    |  |  | \$375,545    |
| 5112 | Maintenance of Transformer Station Equipment                             | \$0          |  |  | \$0          |
| 5114 | Maintenance of Distribution Station Equipment                            | \$390,137    |  |  | \$390,137    |
| 5120 | Maintenance of Poles, Towers and Fixtures                                | \$54,708     |  |  | \$54,708     |
| 5125 | Maintenance of Overhead Conductors and Devices                           | \$928,467    |  |  | \$928,467    |
| 5130 | Maintenance of Overhead Services   | \$106,268    |  |  | \$106,268    |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way                   | \$1,013,892  |  |  | \$1,013,892  |
| 5145 | Maintenance of Underground Conduit                                       | \$128,887    |  |  | \$128,887    |
| 5150 | Maintenance of Underground Conductors and Devices                        | \$531,688    |  |  | \$531,688    |
| 5155 | Maintenance of Underground Services                                      | \$22,870     |  |  | \$22,870     |
| 5160 | Maintenance of Line Transformers   | \$168,257    |  |  | \$168,257    |
| 5165 | Maintenance of Street Lighting and Signal Systems                        | \$0          |  |  | \$0          |
| 5170 | Sentinel Lights - Labour   | \$0          |  |  | \$0          |
| 5172 | Sentinel Lights - Materials and Expenses                                 | \$0          |  |  | \$0          |
| 5175 | Maintenance of Meters  | \$142,478    |  |  | \$142,478    |
| 5178 | Customer Installations Expenses- Leased Property                         | \$0          |  |  | \$0          |
| 5185 | Water Heater Rentals - Labour  | \$0          |  |  | \$0          |
| 5186 | Water Heater Rentals - Materials and Expenses                            | \$0          |  |  | \$0          |
| 5190 | Water Heater Controls - Labour   | \$0          |  |  | \$0          |
| 5192 | Water Heater Controls - Materials and Expenses                           | \$0          |  |  | \$0          |
| 5195 | Maintenance of Other Installations on Customer Premises                  | \$0          |  |  | \$0          |
| 5205 | Purchase of Transmission and System Services                             | \$0          |  |  | \$0          |
| 5210 | Transmission Charges   | \$0          |  |  | \$0          |
| 5215 | Transmission Charges Recovered   | \$0          |  |  | \$0          |
| 5305 | Supervision  | \$0          |  |  | \$0          |
| 5310 | Meter Reading Expense  | \$0          |  |  | \$0          |
| 5315 | Customer Billing   | \$0          |  |  | \$0          |
| 5320 | Collecting   | \$187,267    |  |  | \$187,267    |
| 5325 | Collecting- Cash Over and Short  | \$0          |  |  | \$0          |

|        |   |               |               |           |               |
|--------|---|---------------|---------------|-----------|---------------|
| 5330   | Collection Charges  |               |               |           | \$0           |
| 5335   | Bad Debt Expense  | \$1,531,413   |               |           | \$1,531,413   |
| 5340   | Miscellaneous Customer Accounts Expenses                      | \$9,145,439   |               |           | \$9,145,439   |
| 5405   | Supervision   | \$0           |               |           | \$0           |
| 5410   | Community Relations - Sundry                                  | \$0           |               |           | \$0           |
| 5415   | Energy Conservation   | \$0           |               |           | \$0           |
| 5420   | Community Safety Program                                      | \$0           |               |           | \$0           |
| 5425   | Miscellaneous Customer Service and Informational Expenses     | \$0           |               |           | \$0           |
| 5505   | Supervision   | \$0           |               |           | \$0           |
| 5510   | Demonstrating and Selling Expense                             | \$0           |               |           | \$0           |
| 5515   | Advertising Expense   | \$0           |               |           | \$0           |
| 5520   | Miscellaneous Sales Expense                                   | \$0           |               |           | \$0           |
| 5605   | Executive Salaries and Expenses                               | \$2,289,812   |               |           | \$2,289,812   |
| 5610   | Management Salaries and Expenses                              | \$3,902,106   |               |           | \$3,902,106   |
| 5615   | General Administrative Salaries and Expenses                  | \$2,893,526   |               |           | \$2,893,526   |
| 5620   | Office Supplies and Expenses                                  | \$3,124,421   |               |           | \$3,124,421   |
| 5625   | Administrative Expense Transferred Credit                     | (\$1,824,854) |               |           | (\$1,824,854) |
| 5630   | Outside Services Employed                                     | \$2,524,650   |               |           | \$2,524,650   |
| 5635   | Property Insurance  | \$155,220     |               |           | \$155,220     |
| 5640   | Injuries and Damages  | \$579,185     |               |           | \$579,185     |
| 5645   | Employee Pensions and Benefits                                | \$1,529,345   |               |           | \$1,529,345   |
| 5650   | Franchise Requirements  | \$0           |               |           | \$0           |
| 5655   | Regulatory Expenses   | \$1,306,039   |               |           | \$1,306,039   |
| 5660   | General Advertising Expenses                                  | \$14,867      |               |           | \$14,867      |
| 5665   | Miscellaneous General Expenses                                | \$1,122,075   |               |           | \$1,122,075   |
| 5670   | Rent  | \$0           |               |           | \$0           |
| 5675   | Maintenance of General Plant                                  | \$2,103,442   |               |           | \$2,103,442   |
| 5680   | Electrical Safety Authority Fees                              | \$0           |               |           | \$0           |
| 5681   | Special Purpose Charge Expense                                | \$0           |               |           | \$0           |
| 5685   | Independent Market Operator Fees and Penalties                | \$0           |               |           | \$0           |
| 5705   | Amortization Expense - Property, Plant, and Equipment         | \$22,154,262  | \$146,880     |           | \$22,007,382  |
| 5710   | Amortization of Limited Term Electric Plant                   | \$1,332,609   |               |           | \$1,332,609   |
| 5715   | Amortization of Intangibles and Other Electric Plant          | \$1,791,561   |               |           | \$1,791,561   |
| 5720   | Amortization of Electric Plant Acquisition Adjustments        | \$0           |               |           | \$0           |
| 5725   | Miscellaneous Amortization                                    | \$0           |               |           | \$0           |
| 5730   | Amortization of Unrecovered Plant and Regulatory Study Costs  | \$0           |               |           | \$0           |
| 5735   | Amortization of Deferred Development Costs                    | \$0           |               |           | \$0           |
| 5740   | Amortization of Deferred Charges                              | \$0           |               |           | \$0           |
| 6005   | Interest on Long Term Debt                                    | \$0           | \$0           | \$158,633 | \$11,994,759  |
| 6010   | Amortization of Debt Discount and Expense                     | \$0           |               |           | \$0           |
| 6015   | Amortization of Premium on Debt Credit                        | \$0           |               |           | \$0           |
| 6020   | Amortization of Loss on Reacquired Debt                       | \$0           |               |           | \$0           |
| 6025   | Amortization of Gain on Reacquired Debt--Credit               | \$0           |               |           | \$0           |
| 6030   | Interest on Debt to Associated Companies                      | \$0           |               |           | \$0           |
| 6035   | Other Interest Expense  | \$0           |               |           | \$0           |
| 6040   | Allowance for Borrowed Funds Used During Construction--Credit | \$0           |               |           | \$0           |
| 6042   | Allowance For Other Funds Used During Construction            | \$0           |               |           | \$0           |
| 6045   | Interest Expense on Capital Lease Obligations                 | \$0           |               |           | \$0           |
| 6105   | Taxes Other Than Income Taxes                                 | \$318,611     |               |           | \$318,611     |
| 6110   | Income Taxes  | \$7,271,540   | (\$7,271,540) | \$41,268  | \$3,120,400   |
| 6115   | Provision for Future Income Taxes                             | \$0           |               |           | \$0           |
| 6205   | Donations   | \$0           |               |           | \$0           |
| 6205-1 | Sub-account LEAP Funding                                      | \$160,364     |               |           | \$160,364     |
| 6210   | Life Insurance  | \$0           |               |           | \$0           |
| 6215   | Penalties   | \$0           |               |           | \$0           |
| 6225   | Other Deductions  | \$0           |               |           | \$0           |
| 6305   | Extraordinary Income  | \$0           |               |           | \$0           |
| 6310   | Extraordinary Deductions                                      | \$0           |               |           | \$0           |
| 6315   | Income Taxes, Extraordinary Items                             | \$0           |               |           | \$0           |
| 6405   | Discontinues Operations - Income/ Gains                       | \$0           |               |           | \$0           |
| 6410   | Discontinued Operations - Deductions/ Losses                  | \$0           |               |           | \$0           |
| 6415   | Income Taxes, Discontinued Operations                         | \$0           |               |           | \$0           |

\$0

↑  
Reclassification Equals to Zero. O.K. to Proceed.

|   |                    |
|---|--------------------|
| <b>Asset Accounts Directly Allocated</b>            | <b>\$5,753,219</b> |
| <b>Income Statement Accounts Directly Allocated</b> | <b>\$346,781</b>   |

| Grouped Accounts                                      | Financial Statement Reclassified Balance |                        |
|---|--|------------------------|
| Land and Buildings                                    | \$2,312,252                              | \$2,312,252            |
| TS Primary Above 50                                   | \$0                                      | \$0                    |
| DS  | \$15,674,144                             | \$15,674,144           |
| Poles, Wires  | \$368,696,577                            | \$362,943,358          |
| Line Transformers                                     | \$100,901,269                            | \$100,901,269          |
| Services and Meters                                   | \$81,343,884                             | \$81,343,884           |
| General Plant   | \$32,566,449                             | \$32,566,449           |
| Equipment   | \$26,476,419                             | \$26,476,419           |
| IT Assets   | \$31,807,103                             | \$31,807,103           |
| CDM Expenditures and Recoveries                       | \$0                                      | \$0                    |
| Other Distribution Assets                             | \$3,095,155                              | \$3,095,155            |
| Contributions and Grants                              | (\$14,506,035)                           | (\$14,506,035)         |
| Accumulated Amortization                              | (\$171,650,632)                          | (\$171,650,632)        |
| Non-Distribution Asset                                | \$0                                      | \$0                    |
| Unclassified Asset                                    | \$0                                      | \$0                    |
| Liability   | \$0                                      | \$0                    |
| Equity  | \$0                                      | (\$19,744,008)         |
| Sales of Electricity                                  | \$0                                      | \$0                    |
| Distribution Services Revenue                         | \$0                                      | \$0                    |
| Late Payment Charges                                  | (\$875,000)                              | (\$875,000)            |
| Specific Service Charges                              | (\$1,416,320)                            | (\$1,416,320)          |
| Other Distribution Revenue                            | (\$3,889,001)                            | (\$3,889,001)          |
| Other Revenue - Unclassified                          | \$0                                      | \$0                    |
| Other Income & Deductions                             | \$1,559,032                              | \$1,559,032            |
| Power Supply Expenses (Working Capital)               | \$594,620,633                            | \$594,620,633          |
| Other Power Supply Expenses                           | \$0                                      | \$0                    |
| Operation (Working Capital)                           | \$28,591,330                             | \$28,591,330           |
| Maintenance (Working Capital)                         | \$3,903,135                              | \$3,903,135            |
| Billing and Collection (Working Capital)              | \$9,332,706                              | \$9,332,706            |
| Community Relations (Working Capital)                 | \$0                                      | \$0                    |
| Community Relations - CDM (Working Capital)           | \$0                                      | \$0                    |
| Administrative and General Expenses (Working Capital) | \$19,549,748                             | \$19,549,748           |
| Insurance Expense (Working Capital)                   | \$155,220                                | \$155,220              |
| Bad Debt Expense (Working Capital)                    | \$1,531,413                              | \$1,531,413            |
| Advertising Expenses                                  | \$14,867                                 | \$14,867               |
| Charitable Contributions                              | \$0                                      | \$0                    |
| Amortization of Assets                                | \$25,278,432                             | \$25,131,552           |
| Other Amortization - Unclassified                     | \$0                                      | \$0                    |
| Interest Expense - Unclassified                       | \$0                                      | \$11,994,759           |
| Income Tax Expense - Unclassified                     | \$7,271,540                              | \$3,120,400            |
| Other Distribution Expenses                           | \$478,975                                | \$478,975              |
| Non-Distribution Expenses                             | \$0                                      | \$0                    |
| Unclassified Expenses                                 | \$0                                      | \$0                    |
| <b>Total</b>  | <b>\$1,162,823,295</b>                   | <b>\$1,145,022,807</b> |





# 2019 Cost Allocation Model

**EB-2016-0077**

**Sheet 15.1 Miscellaneous Data Worksheet -**

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|  |         |
|--|---------|
| Structure KM (kMs of Roads in Service Area that have distribution line)              | 2545.28 |
| Deemed Equity Component of Rate Base (ref: RRWF 7, cell F24)                         | 40%     |
| Working Capital Allowance to be included in Rate Base (%)                            | 12%     |
| Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%) | 0%      |

# 2019 Cost Allocation Model

EB-2016-0077

**Sheet 15.2 Weighting Factors Worksheet -**

|  | 1           | 2      | 3             | 5                   | 6           | 7            | 8        | 9                        | 11                    |
|--|-------------|--------|---------------|---------------------|-------------|--------------|----------|--------------------------|-----------------------|
|  | Residential | GS <50 | GS-50-Regular | Large Use 5-14.0 MW | Large Use 2 | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| Insert Weighting Factor for Services Account 1855  | 1.0         | 1.4    | 1.9           |                     |             | 0.0          |          |                          |                       |
| Insert Weighting Factor for Billing and Collection | 1.0         | 1.1    | 1.3           | 36.4                | 188.7       | 1.7          | 0.5      | 0.5                      | -                     |

# 2019 Cost Allocation Model

**EB-2016-0077**
**Sheet I6.1 Revenue Worksheet -**

|                               |               |
|-------------------------------|---------------|
| Total kWhs from Load Forecast | 4,784,008,529 |
|-------------------------------|---------------|

|                             |           |
|-----------------------------|-----------|
| Total kW from Load Forecast | 8,211,302 |
|-----------------------------|-----------|

|  |             |
|--|-------------|
| Deficiency/sufficiency ( RRWF 8. cell F51) | - 2,666,935 |
|--|-------------|

|  |           |
|--|-----------|
| Miscellaneous Revenue (RRWF 5. cell F48) | 5,953,899 |
|--|-----------|

|   |          | 1             | 2             | 3            | 5             | 6                   | 7           | 8            | 9         | 11                       |                       |
|---|----------|---------------|---------------|--------------|---------------|---------------------|-------------|--------------|-----------|--------------------------|-----------------------|
|   | ID       | Total         | Residential   | GS <50       | GS>50-Regular | Large Use 5-14.9 MW | Large Use 2 | Street Light | Sentinel  | Unmetered Scattered Load | Back-up/Standby Power |
| <b>Billing Data</b>   |          |               |               |              |               |                     |             |              |           |                          |                       |
| Forecast kWh  | CEN      | 4,784,008,529 | 1,652,719,193 | 594,472,785  | 1,840,510,488 | 242,051,739         | 403,775,839 | 39,610,413   | 363,731   | 10,504,342               | -                     |
| Forecast kW   | CDEM     | 8,211,302     | -             | -            | 5,066,406     | 569,520             | 2,136,952   | 109,773      | 1,030     | -                        | 327,622               |
| Forecast kW, included in CDEM, of customers receiving line transformer allowance  |          | 2,101,227     |               |              | 2,101,227     |                     |             |              |           |                          |                       |
| Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank. |          | -             |               |              |               |                     |             |              |           |                          |                       |
| KWh excluding kWh from Wholesale Market Participants  | CEN EWMP | 4,784,008,529 | 1,652,719,193 | 594,472,785  | 1,840,510,488 | 242,051,739         | 403,775,839 | 39,610,413   | 363,731   | 10,504,342               | -                     |
| Existing Monthly Charge   |          |               | \$23.67       | \$41.22      | \$379.54      | \$23,720.06         | \$5,610.14  | \$2.00       | \$5.49    | \$8.43                   | \$0.00                |
| Existing Distribution kWh Rate  |          |               | \$0.0040      | \$0.0106     |               |                     |             |              |           | \$0.0131                 |                       |
| Existing Distribution kW Rate   |          |               |               |              | \$2.5565      | \$1.3995            | \$0.3310    | \$5.3153     | \$15.0507 |                          | \$2.5565              |
| Existing TOA Rate   |          |               |               |              | \$0.73        |                     |             |              |           |                          |                       |
| Additional Charges  |          |               |               |              |               |                     |             |              |           |                          |                       |
| Distribution Revenue from Rates   |          | \$117,069,074 | \$71,304,520  | \$15,555,640 | \$23,502,424  | \$2,504,888         | \$1,043,940 | \$1,838,018  | \$40,376  | \$441,704                | \$837,565             |
| Transformer Ownership Allowance   |          | \$1,533,896   | \$0           | \$0          | \$1,533,896   | \$0                 | \$0         | \$0          | \$0       | \$0                      | \$0                   |
| Net Class Revenue   | CREV     | \$115,535,178 | \$71,304,520  | \$15,555,640 | \$21,968,528  | \$2,504,888         | \$1,043,940 | \$1,838,018  | \$40,376  | \$441,704                | \$837,565             |

# 2017 Cost Allocation Model

**EB-2016-0077**
**Sheet I6.2 Customer Data Worksheet -**

|  |      |             | 1           | 2          | 3             | 5                   | 6           | 7            | 8        | 9                        | 11                    |
|--|------|-------------|-------------|------------|---------------|---------------------|-------------|--------------|----------|--------------------------|-----------------------|
|  | ID   | Total       | Residential | GS <50     | GS>50-Regular | Large Use 5-14.9 MW | Large Use 2 | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| <b>Billing Data</b>                    |      |             |             |            |               |                     |             |              |          |                          |                       |
| Bad Debt 3 Year Historical Average     | BDHA | \$1,486,970 | \$1,331,718 | \$128,695  | \$26,557      | \$0                 | \$0         | \$0          | \$0      | \$0                      | \$0                   |
| Late Payment 3 Year Historical Average | LPHA | \$894,324   | \$645,686   | \$112,163  | \$94,783      | \$35,167            |             | \$109        | \$80     | \$6,336                  | \$0                   |
| Number of Bills                        | CNB  | 1,581,932   | 1,393,906   | 134,704.93 | 27,797.22     | 72                  | 60.00       | 48.00        | 2,976.00 | 22,284.00                | 84                    |
| Number of Devices                      | CDEV |             |             |            |               |                     |             | 52,273       |          |                          |                       |
| Number of Connections (Unmetered)      | CCON | 43,162      |             |            |               |                     |             | 39,778       | 378      | 3,006                    |                       |
| Total Number of Customers              | CCA  | 250,908     | 227,762     | 18,709     | 2,316         | 6                   | 5           | 4            | 248      | 1,857                    |                       |
| Bulk Customer Base                     | CCB  | -           |             |            |               |                     |             |              |          |                          |                       |
| Primary Customer Base                  | CCP  | 254,601     | 227,762     | 18,709     | 2,316         | 6                   | 5           | 5,802        |          |                          |                       |
| Line Transformer Customer Base         | CCLT | 254,335     | 227,762     | 18,709     | 2,061         | -                   | -           | 5,802        |          |                          |                       |
| Secondary Customer Base                | CCS  | 247,444     | 227,762     | 18,709     | 973           | -                   | -           |              |          |                          |                       |
| Weighted - Services                    | CWCS | 256,532     | 227,762     | 26,941     | 1,829         | -                   | -           | -            | -        | -                        | -                     |
| Weighted Meter -Capital                | CWMC | 46,882,791  | 33,936,603  | 6,211,394  | 6,059,794     | 315,000             | 255,000     | -            | -        | -                        | 105,000               |
| Weighted Meter Reading                 | CWMR | 3,191,517   | 1,393,906   | 134,705    | 1,655,047     | 4,287               | 3,572       | -            | -        | -                        | -                     |
| Weighted Bills                         | CWNB | 1,685,441   | 1,393,906   | 142,787    | 118,972       | 6,942               | 10,123      | 81           | 1,488    | 11,142                   | -                     |

**Bad Debt Data**

|                    |      |           |           |         |        |   |   |   |   |   |   |
|--------------------|------|-----------|-----------|---------|--------|---|---|---|---|---|---|
| Historic Year:     | 2012 | 1,536,562 | 1,376,132 | 132,987 | 27,443 |   |   |   |   |   |   |
| Historic Year:     | 2013 | 1,549,348 | 1,387,583 | 134,094 | 27,671 |   |   |   |   |   |   |
| Historic Year:     | 2014 | 1,375,000 | 1,231,438 | 119,004 | 24,557 |   |   |   |   |   |   |
| Three-year average |      | 1,486,970 | 1,331,718 | 128,695 | 26,557 | - | - | - | - | - | - |

**Street Lighting Adjustment Factors**

|                  |       |
|------------------|-------|
| NCP Test Results | 4 NCP |
|------------------|-------|

| Class        | Primary Asset Data |           | Line Transformer Asset Data |           |
|--------------|--------------------|-----------|-----------------------------|-----------|
|              | Customers/ Devices | 4 NCP     | Customers/ Devices          | 4 NCP     |
| Residential  | 227,762            | 1,492,703 | 227,762                     | 1,492,703 |
| Street Light | 52,273             | 38,022    | 52,273                      | 38,022    |

| Street Lighting Adjustment Factors |        |
|------------------------------------|--------|
| Primary                            | 9.0100 |
| Line Transformer                   | 9.0100 |









# 2019 Cost Allocation Model

EB-2016-0077

**Sheet IS Demand Data Worksheet -**

This is an input sheet for demand allocators.

|                  |       |
|------------------|-------|
| CP TEST RESULTS  | 12 CP |
| NCP TEST RESULTS | 4 NCP |

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

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

| Customer Classes                           | Total   | 1           | 2         | 3             | 5                   | 6           | 7            | 8        | 9                        | 11                    |
|--|---------|-------------|-----------|---------------|---------------------|-------------|--------------|----------|--------------------------|-----------------------|
|  |         | Residential | GS <50    | GS>50-Regular | Large Use 5-14.9 MW | Large Use 2 | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| <b>CO-INCIDENT PEAK</b>                    |         |             |           |               |                     |             |              |          |                          |                       |
| <b>1 CP</b>                                |         |             |           |               |                     |             |              |          |                          |                       |
| Transformation CP                          | TCP1    | 942,052     | 378,860   | 105,387       | 304,958             | 25,181      | 123,151      | -        | 942                      | 3,574                 |
| Bulk Delivery CP                           | BCP1    | 942,052     | 378,860   | 105,387       | 304,958             | 25,181      | 123,151      | -        | 942                      | 3,574                 |
| Total Sytem CP                             | DCP1    | 942,052     | 378,860   | 105,387       | 304,958             | 25,181      | 123,151      | -        | 942                      | 3,574                 |
| <b>4 CP</b>                                |         |             |           |               |                     |             |              |          |                          |                       |
| Transformation CP                          | TCP4    | 3,644,606   | 1,399,558 | 387,727       | 1,139,126           | 123,307     | 564,938      | 9,091    | 51                       | 4,348                 |
| Bulk Delivery CP                           | BCP4    | 3,644,606   | 1,399,558 | 387,727       | 1,139,126           | 123,307     | 564,938      | 9,091    | 51                       | 4,348                 |
| Total Sytem CP                             | DCP4    | 3,644,606   | 1,399,558 | 387,727       | 1,139,126           | 123,307     | 564,938      | 9,091    | 51                       | 4,348                 |
| <b>12 CP</b>                               |         |             |           |               |                     |             |              |          |                          |                       |
| Transformation CP                          | TCP12   | 9,960,550   | 3,418,711 | 1,058,994     | 3,131,693           | 417,910     | 1,823,211    | 64,709   | 518                      | 14,506                |
| Bulk Delivery CP                           | BCP12   | 9,960,550   | 3,418,711 | 1,058,994     | 3,131,693           | 417,910     | 1,823,211    | 64,709   | 518                      | 14,506                |
| Total Sytem CP                             | DCP12   | 9,960,550   | 3,418,711 | 1,058,994     | 3,131,693           | 417,910     | 1,823,211    | 64,709   | 518                      | 14,506                |
| <b>NON CO INCIDENT PEAK</b>                |         |             |           |               |                     |             |              |          |                          |                       |
| <b>1 NCP</b>                               |         |             |           |               |                     |             |              |          |                          |                       |
| Classification NCP from Load Data Provider | DNCP1   | 1,154,625   | 399,807   | 139,144       | 321,923             | 52,533      | 202,283      | 9,708    | 132                      | 1,794                 |
| Primary NCP                                | PNCP1   | 1,154,625   | 399,807   | 139,144       | 321,923             | 52,533      | 202,283      | 9,708    | 132                      | 1,794                 |
| Line Transformer NCP                       | LTNCP1  | 738,995     | 399,807   | 139,144       | 188,410             | -           | -            | 9,708    | 132                      | 1,794                 |
| Secondary NCP                              | SNCP1   | 685,793     | 399,807   | 139,144       | 135,208             | -           | -            | 9,708    | 132                      | 1,794                 |
| <b>4 NCP</b>                               |         |             |           |               |                     |             |              |          |                          |                       |
| Classification NCP from Load Data Provider | DNCP4   | 4,395,232   | 1,492,703 | 519,937       | 1,227,501           | 201,025     | 799,867      | 38,022   | 445                      | 6,525                 |
| Primary NCP                                | PNCP4   | 4,395,232   | 1,492,703 | 519,937       | 1,227,501           | 201,025     | 799,867      | 38,022   | 445                      | 6,525                 |
| Line Transformer NCP                       | LTNCP4  | 2,776,042   | 1,492,703 | 519,937       | 718,411             | -           | -            | 38,022   | 445                      | 6,525                 |
| Secondary NCP                              | SNCP4   | 2,573,182   | 1,492,703 | 519,937       | 515,550             | -           | -            | 38,022   | 445                      | 6,525                 |
| <b>12 NCP</b>                              |         |             |           |               |                     |             |              |          |                          |                       |
| Classification NCP from Load Data Provider | DNCP12  | 11,603,070  | 3,791,868 | 1,359,278     | 3,408,995           | 544,216     | 2,042,006    | 110,293  | 1,051                    | 17,741                |
| Primary NCP                                | PNCP12  | 11,603,070  | 3,791,868 | 1,359,278     | 3,408,995           | 544,216     | 2,042,006    | 110,293  | 1,051                    | 17,741                |
| Line Transformer NCP                       | LTNCP12 | 7,275,389   | 3,791,868 | 1,359,278     | 1,995,158           | -           | -            | 110,293  | 1,051                    | 17,741                |
| Secondary NCP                              | SNCP12  | 6,712,009   | 3,791,868 | 1,359,278     | 1,431,778           | -           | -            | 110,293  | 1,051                    | 17,741                |

# 2019 Cost Allocation

**EB-2016-0077**  
**Sheet 19 Direct Allocation**

**Instructions:**  
 More instructions provided on the first tab in this workbook.

| USOA Account # | Accounts | Direct Allocation | Total Allocated to Rate Classifications? |
|----------------|----------|-------------------|--|
|----------------|----------|-------------------|--|

**Instructions:**  
 To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

|      |                                   |     |     |
|------|-----------------------------------|-----|-----|
| 1995 | Contributions and Grants - Credit | \$0 | Yes |
|------|-----------------------------------|-----|-----|

**Instructions:**  
 The Following is Used to Allocate Directly Allocated Costs from 13 to Rate Classifications

|      |  |             |     |
|------|--|-------------|-----|
| 1805 | Land   | \$0         | Yes |
| 1806 | Land Rights  | \$0         | Yes |
| 1808 | Buildings and Fixtures   | \$0         | Yes |
| 1810 | Leasehold Improvements   | \$0         | Yes |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV                 | \$0         | Yes |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV                | \$0         | Yes |
| 1826 | Storage Battery Equipment  | \$0         | Yes |
| 1830 | Poles, Towers and Fixtures   | \$0         | Yes |
| 1835 | Overhead Conductors and Devices  | \$0         | Yes |
| 1840 | Underground Conduit  | \$310,241   | Yes |
| 1845 | Underground Conductors and Devices   | \$5,442,979 | Yes |
| 1850 | Line Transformers  | \$0         | Yes |
| 1855 | Services   | \$0         | Yes |
| 1860 | Meters   | \$0         | Yes |
|      | blank row  | \$0         | Yes |
| 1905 | Land   | \$0         | Yes |
| 1906 | Land Rights  | \$0         | Yes |
| 1908 | Buildings and Fixtures   | \$0         | Yes |
| 1910 | Leasehold Improvements   | \$0         | Yes |
| 1915 | Office Furniture and Equipment   | \$0         | Yes |
| 1920 | Computer Equipment - Hardware  | \$0         | Yes |
| 1925 | Computer Software  | \$0         | Yes |
| 1930 | Transportation Equipment   | \$0         | Yes |
| 1935 | Stores Equipment   | \$0         | Yes |
| 1940 | Tools, Shop and Garage Equipment   | \$0         | Yes |
| 1945 | Measurement and Testing Equipment  | \$0         | Yes |
| 1950 | Power Operated Equipment   | \$0         | Yes |
| 1955 | Communication Equipment  | \$0         | Yes |
| 1960 | Miscellaneous Equipment  | \$0         | Yes |
| 1970 | Load Management Controls - Customer Premises                                 | \$0         | Yes |
| 1975 | Load Management Controls - Utility Premises                                  | \$0         | Yes |
| 1980 | System Supervisory Equipment   | \$0         | Yes |
| 1990 | Other Tanonible Property   | \$0         | Yes |
| 2005 | Property Under Capital Leases  | \$0         | Yes |
| 2010 | Electric Plant Purchased or Sold   | \$0         | Yes |
| 2050 | Completed Construction Not Classified-Electric                               | \$0         | Yes |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | \$0         | Yes |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles             | \$0         | Yes |











|      | <b>Directly Allocated Net Fixed Assets</b>                               | <b>\$5,753,219</b> |     |
|------|--|--------------------|-----|
| 5005 | Operation Supervision and Engineering                                    | \$0                | Yes |
| 5010 | Load Dispatching   | \$0                | Yes |
| 5012 | Station Buildings and Fixtures Expense                                   | \$0                | Yes |
| 5014 | Transformer Station Equipment - Operation Labour                         | \$0                | Yes |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses          | \$0                | Yes |
| 5016 | Distribution Station Equipment - Operation Labour                        | \$0                | Yes |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses         | \$0                | Yes |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour               | \$0                | Yes |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$0                | Yes |
| 5030 | Overhead Subtransmission Feeders - Operation                             | \$0                | Yes |
| 5035 | Overhead Distribution Transformers - Operation                           | \$0                | Yes |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour            | \$0                | Yes |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$0                | Yes |
| 5050 | Underground Subtransmission Feeders - Operation                          | \$0                | Yes |
| 5055 | Underground Distribution Transformers - Operation                        | \$0                | Yes |
| 5065 | Meter Expense  | \$0                | Yes |
| 5070 | Customer Premises - Operation Labour                                     | \$0                | Yes |
| 5075 | Customer Premises - Materials and Expenses                               | \$0                | Yes |
| 5085 | Miscellaneous Distribution Expense                                       | \$0                | Yes |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid                 | \$0                | Yes |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid                    | \$0                | Yes |
| 5096 | Other Rent   | \$0                | Yes |
| 5105 | Maintenance Supervision and Engineering                                  | \$0                | Yes |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations            | \$0                | Yes |
| 5112 | Maintenance of Transformer Station Equipment                             | \$0                | Yes |
| 5114 | Maintenance of Distribution Station Equipment                            | \$0                | Yes |
| 5120 | Maintenance of Poles, Towers and Fixtures                                | \$0                | Yes |
| 5125 | Maintenance of Overhead Conductors and Devices                           | \$0                | Yes |
| 5130 | Maintenance of Overhead Services   | \$0                | Yes |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way                   | \$0                | Yes |
| 5145 | Maintenance of Underground Conduit                                       | \$0                | Yes |
| 5150 | Maintenance of Underground Conductors and Devices                        | \$0                | Yes |
| 5155 | Maintenance of Underground Services                                      | \$0                | Yes |
| 5160 | Maintenance of Line Transformers   | \$0                | Yes |
| 5175 | Maintenance of Meters  | \$0                | Yes |
| 5305 | Supervision  | \$0                | Yes |
| 5310 | Meter Reading Expense  | \$0                | Yes |
| 5315 | Customer Billing   | \$0                | Yes |
| 5320 | Collecting   | \$0                | Yes |
| 5325 | Collecting- Cash Over and Short  | \$0                | Yes |
| 5330 | Collection Charges   | \$0                | Yes |











|      |   |           |     |
|------|---|-----------|-----|
| 5335 | Bad Debt Expense  | \$0       | Yes |
| 5340 | Miscellaneous Customer Accounts Expenses                  | \$0       | Yes |
| 5405 | Supervision   | \$0       | Yes |
| 5410 | Community Relations - Sundry                              | \$0       | Yes |
| 5415 | Energy Conservation                                       | \$0       | Yes |
| 5420 | Community Safety Program                                  | \$0       | Yes |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$0       | Yes |
| 5505 | Supervision   | \$0       | Yes |
| 5510 | Demonstrating and Selling Expense                         | \$0       | Yes |
| 5515 | Advertising Expense                                       | \$0       | Yes |
| 5520 | Miscellaneous Sales Expense                               | \$0       | Yes |
| 5605 | Executive Salaries and Expenses                           | \$0       | Yes |
| 5610 | Management Salaries and Expenses                          | \$0       | Yes |
| 5615 | General Administrative Salaries and Expenses              | \$0       | Yes |
| 5620 | Office Supplies and Expenses                              | \$0       | Yes |
| 5625 | Administrative Expense Transferred Credit                 | \$0       | Yes |
| 5630 | Outside Services Employed                                 | \$0       | Yes |
| 5635 | Property Insurance  | \$0       | Yes |
| 5640 | Injuries and Damages                                      | \$0       | Yes |
| 5645 | Employee Pensions and Benefits                            | \$0       | Yes |
| 5650 | Franchise Requirements                                    | \$0       | Yes |
| 5655 | Regulatory Expenses                                       | \$0       | Yes |
| 5660 | General Advertising Expenses                              | \$0       | Yes |
| 5665 | Miscellaneous General Expenses                            | \$0       | Yes |
| 5670 | Rent  | \$0       | Yes |
| 5675 | Maintenance of General Plant                              | \$0       | Yes |
| 5680 | Electrical Safety Authority Fees                          | \$0       | Yes |
| 5685 | Independent Market Operator Fees and Penalties            | \$0       | Yes |
| 5705 | Amortization Expense - Property, Plant, and Equipment     | \$146,880 | Yes |
| 5710 | Amortization of Limited Term Electric Plant               | \$0       | Yes |
| 5715 | Amortization of Intangibles and Other Electric Plant      | \$0       | Yes |
| 5720 | Amortization of Electric Plant Acquisition Adjustments    | \$0       | Yes |
| 6105 | Taxes Other Than Income Taxes                             | \$0       | Yes |
| 6205 | Sub-account LEAP Funding                                  | \$0       | Yes |
| 6210 | Life Insurance  | \$0       | Yes |
| 6215 | Penalties   | \$0       | Yes |
| 6225 | Other Deductions  | \$0       | Yes |
|      | Total Expenses  |           |     |
|      | Depreciation Expense                                      |           |     |

|   |                      |                  |
|---|----------------------|------------------|
| <b>Total Net Fixed Assets Excluding Gen Plant</b> | <b>\$440,773,022</b> | <b>Allocated</b> |
| <b>Approved Total PILs</b>                        | <b>\$3,161,668</b>   | <b>\$41,268</b>  |
| <b>Approved Total Return on Debt</b>              | <b>\$12,153,392</b>  | <b>\$158,633</b> |
| <b>Approved Total Return on Equity</b>            | <b>\$20,005,126</b>  | <b>\$261,118</b> |

|              |
|--------------|
| <b>Total</b> |
|--------------|



|      |   |     |     |     |     |          |     |     |     |     |     |     |
|------|---|-----|-----|-----|-----|----------|-----|-----|-----|-----|-----|-----|
| 5335 | Bad Debt Expense  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses                  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5405 | Supervision   | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5410 | Community Relations - Sundry                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5415 | Energy Conservation                                       | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5420 | Community Safety Program                                  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supervision   | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense                         | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense                                       | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5520 | Miscellaneous Sales Expense                               | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses                           | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5610 | Management Salaries and Expenses                          | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5615 | General Administrative Salaries and Expenses              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5620 | Office Supplies and Expenses                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5625 | Administrative Expense Transferred Credit                 | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5630 | Outside Services Employed                                 | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5635 | Property Insurance  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5640 | Injuries and Damages                                      | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5645 | Employee Pensions and Benefits                            | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5650 | Franchise Requirements                                    | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses                                       | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5660 | General Advertising Expenses                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses                            | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5670 | Rent  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5675 | Maintenance of General Plant                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5680 | Electrical Safety Authority Fees                          | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties            | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5705 | Amortization Expense - Property, Plant, and Equipment     | \$0 | \$0 | \$0 | \$0 | \$73,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant               | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant      | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments    | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6105 | Taxes Other Than Income Taxes                             | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6205 | Sub-account LEAP Funding                                  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6210 | Life Insurance  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties   | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|      | <b>Total Expenses</b>                                     | \$0 | \$0 | \$0 | \$0 | \$73,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|      | <b>Depreciation Expense</b>                               | \$0 | \$0 | \$0 | \$0 | \$73,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



|      |   |     |     |     |     |          |     |     |     |     |     |     |
|------|---|-----|-----|-----|-----|----------|-----|-----|-----|-----|-----|-----|
| 5335 | Bad Debt Expense  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses                  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5405 | Supervision   | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5410 | Community Relations - Sundry                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5415 | Energy Conservation                                       | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5420 | Community Safety Program                                  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supervision   | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense                         | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense                                       | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5520 | Miscellaneous Sales Expense                               | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses                           | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5610 | Management Salaries and Expenses                          | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5615 | General Administrative Salaries and Expenses              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5620 | Office Supplies and Expenses                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5625 | Administrative Expense Transferred Credit                 | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5630 | Outside Services Employed                                 | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5635 | Property Insurance  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5640 | Injuries and Damages                                      | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5645 | Employee Pensions and Benefits                            | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5650 | Franchise Requirements                                    | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses                                       | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5660 | General Advertising Expenses                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses                            | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5670 | Rent  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5675 | Maintenance of General Plant                              | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5680 | Electrical Safety Authority Fees                          | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties            | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5705 | Amortization Expense - Property, Plant, and Equipment     | \$0 | \$0 | \$0 | \$0 | \$73,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant               | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant      | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments    | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6105 | Taxes Other Than Income Taxes                             | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6205 | Sub-account LEAP Funding                                  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6210 | Life Insurance  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties   | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions  | \$0 | \$0 | \$0 | \$0 | \$0      | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|      | Total Expenses  | \$0 | \$0 | \$0 | \$0 | \$73,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|      | Depreciation Expense                                      | \$0 | \$0 | \$0 | \$0 | \$73,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



# 2019 Cost Allocation Model

EB-2016-0077

**Sheet O1 Revenue to Cost Summary Worksheet -**

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

Class Revenue, Cost Analysis, and Return on Rate Base

|   |  | 1   | 2                    | 3                   | 5                    | 6                   | 7                   | 8                  | 9                | 11                       |                       |
|---|--|---|----------------------|---------------------|----------------------|---------------------|---------------------|--------------------|------------------|--------------------------|-----------------------|
| Rate Base Assets                                |  | Total                                     | Residential          | GS <50              | GS>50-Regular        | Large Use 5-14.9 MW | Large Use 2         | Street Light       | Sentinel         | Unmetered Scattered Load | Back-up/Standby Power |
| <b>crev</b>                                     | Distribution Revenue at Existing Rates | \$115,535,178                             | \$71,304,520         | \$15,555,640        | \$21,968,528         | \$2,504,888         | \$1,043,940         | \$1,838,018        | \$40,376         | \$441,704                | \$837,565             |
| <b>mi</b>                                       | Miscellaneous Revenue (mi)             | \$5,953,899                               | \$3,946,740          | \$702,794           | \$997,855            | \$148,900           | \$21,737            | \$47,413           | \$2,884          | \$28,947                 | \$56,628              |
|   |  | Miscellaneous Revenue Input equals Output |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>Total Revenue at Existing Rates</b>          |  | <b>\$121,489,077</b>                      | <b>\$75,251,260</b>  | <b>\$16,258,434</b> | <b>\$22,966,383</b>  | <b>\$2,653,788</b>  | <b>\$1,065,676</b>  | <b>\$1,885,431</b> | <b>\$43,260</b>  | <b>\$470,652</b>         | <b>\$894,193</b>      |
| Factor required to recover deficiency (1 + D)   |  | 1.0231                                    |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| Distribution Revenue at Status Quo Rates        |  | \$118,202,113                             | \$72,950,464         | \$15,914,716        | \$22,475,634         | \$2,562,709         | \$1,068,037         | \$1,880,445        | \$41,308         | \$451,900                | \$856,899             |
| Miscellaneous Revenue (mi)                      |  | \$5,953,899                               | \$3,946,740          | \$702,794           | \$997,855            | \$148,900           | \$21,737            | \$47,413           | \$2,884          | \$28,947                 | \$56,628              |
| <b>Total Revenue at Status Quo Rates</b>        |  | <b>\$124,156,012</b>                      | <b>\$76,897,204</b>  | <b>\$16,617,510</b> | <b>\$23,473,490</b>  | <b>\$2,711,609</b>  | <b>\$1,089,774</b>  | <b>\$1,927,859</b> | <b>\$44,192</b>  | <b>\$480,848</b>         | <b>\$913,527</b>      |
| <b>Expenses</b>                                 |  |   |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>di</b>                                       | Distribution Costs (di)                | \$26,163,980                              | \$14,115,191         | \$3,872,491         | \$6,354,170          | \$718,763           | \$192,205           | \$451,963          | \$8,747          | \$81,900                 | \$368,550             |
| <b>cu</b>                                       | Customer Related Costs (cu)            | \$17,194,604                              | \$13,713,521         | \$1,711,792         | \$1,415,501          | \$76,064            | \$86,512            | \$100,252          | \$9,187          | \$69,238                 | \$12,537              |
| <b>ad</b>                                       | General and Administration (ad)        | \$20,198,810                              | \$12,933,761         | \$2,608,166         | \$3,637,171          | \$372,962           | \$129,067           | \$259,520          | \$8,333          | \$70,332                 | \$179,478             |
| <b>dep</b>                                      | Depreciation and Amortization (dep)    | \$25,131,552                              | \$15,082,439         | \$3,685,741         | \$5,113,242          | \$424,542           | \$99,643            | \$411,075          | \$9,087          | \$81,789                 | \$223,993             |
| <b>INPUT</b>                                    | PILs (INPUT)                           | \$3,120,400                               | \$1,810,530          | \$447,871           | \$678,043            | \$75,359            | \$1,729             | \$54,887           | \$1,155          | \$10,412                 | \$40,414              |
| <b>INT</b>                                      | Interest                               | \$11,994,759                              | \$6,959,644          | \$1,721,609         | \$2,606,384          | \$289,677           | \$6,646             | \$210,985          | \$4,439          | \$40,024                 | \$155,350             |
| <b>Total Expenses</b>                           |  | <b>\$103,804,105</b>                      | <b>\$64,615,088</b>  | <b>\$14,047,670</b> | <b>\$19,804,511</b>  | <b>\$1,957,387</b>  | <b>\$515,802</b>    | <b>\$1,488,681</b> | <b>\$40,948</b>  | <b>\$353,696</b>         | <b>\$980,321</b>      |
| <b>Direct Allocation</b>                        |  | <b>\$607,899</b>                          | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>           | <b>\$0</b>          | <b>\$607,899</b>    | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>               | <b>\$0</b>            |
| <b>NI</b>                                       | Allocated Net Income (NI)              | \$19,744,008                              | \$11,455,943         | \$2,833,859         | \$4,290,247          | \$476,824           | \$10,940            | \$347,292          | \$7,307          | \$65,882                 | \$255,715             |
| <b>Revenue Requirement (includes NI)</b>        |  | <b>\$124,156,012</b>                      | <b>\$76,071,031</b>  | <b>\$16,881,529</b> | <b>\$24,094,758</b>  | <b>\$2,434,211</b>  | <b>\$1,134,641</b>  | <b>\$1,835,973</b> | <b>\$48,255</b>  | <b>\$419,578</b>         | <b>\$1,236,036</b>    |
|   |  | Revenue Requirement Input equals Output   |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>Rate Base Calculation</b>                    |  |   |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>Net Assets</b>                               |  |   |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>dp</b>                                       | Distribution Plant - Gross             | \$562,016,791                             | \$329,744,137        | \$81,169,668        | \$119,910,314        | \$12,415,580        | \$461,031           | \$9,631,819        | \$205,722        | \$1,853,967              | \$6,624,552           |
| <b>gp</b>                                       | General Plant - Gross                  | \$95,103,243                              | \$54,450,644         | \$13,476,936        | \$20,407,855         | \$2,266,826         | \$1,283,455         | \$1,653,249        | \$34,795         | \$313,692                | \$1,215,791           |
| <b>accum dep</b>                                | Accumulated Depreciation               | (\$171,650,632)                           | (\$103,104,499)      | (\$24,961,509)      | (\$34,722,682)       | (\$2,973,401)       | (\$1,018,377)       | (\$2,711,793)      | (\$59,938)       | (\$539,923)              | (\$1,558,509)         |
| <b>co</b>                                       | Capital Contribution                   | (\$14,506,035)                            | (\$8,102,231)        | (\$2,153,154)       | (\$3,355,468)        | (\$346,419)         | \$0                 | (\$296,559)        | (\$6,429)        | (\$57,601)               | (\$188,173)           |
| <b>Total Net Plant</b>                          |  | <b>\$470,963,367</b>                      | <b>\$272,988,051</b> | <b>\$67,531,941</b> | <b>\$102,240,018</b> | <b>\$11,362,585</b> | <b>\$726,109</b>    | <b>\$8,276,716</b> | <b>\$174,150</b> | <b>\$1,570,135</b>       | <b>\$6,093,662</b>    |
| <b>Directly Allocated Net Fixed Assets</b>      |  | <b>\$5,753,219</b>                        | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>           | <b>\$0</b>          | <b>\$5,753,219</b>  | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>               | <b>\$0</b>            |
| <b>COP</b>                                      | Cost of Power (COP)                    | \$594,620,633                             | \$206,153,097        | \$73,789,155        | \$228,127,177        | \$30,001,040        | \$50,045,891        | \$5,137,811        | \$47,250         | \$1,319,212              | \$0                   |
|   | OM&A Expenses                          | \$63,557,394                              | \$40,762,474         | \$8,192,449         | \$11,406,841         | \$1,167,809         | \$407,784           | \$811,735          | \$26,267         | \$221,471                | \$560,565             |
|   | Directly Allocated Expenses            | \$0                                       | \$0                  | \$0                 | \$0                  | \$0                 | \$0                 | \$0                | \$0              | \$0                      | \$0                   |
| <b>Subtotal</b>                                 |  | <b>\$658,178,026</b>                      | <b>\$246,915,571</b> | <b>\$81,981,604</b> | <b>\$239,534,019</b> | <b>\$31,168,849</b> | <b>\$50,453,675</b> | <b>\$5,949,545</b> | <b>\$73,516</b>  | <b>\$1,540,682</b>       | <b>\$560,565</b>      |
| <b>Working Capital</b>                          |  | <b>\$78,981,363</b>                       | <b>\$29,629,868</b>  | <b>\$9,837,792</b>  | <b>\$28,744,022</b>  | <b>\$3,740,262</b>  | <b>\$6,054,441</b>  | <b>\$713,945</b>   | <b>\$8,822</b>   | <b>\$184,882</b>         | <b>\$67,268</b>       |
| <b>Total Rate Base</b>                          |  | <b>\$555,697,950</b>                      | <b>\$302,617,919</b> | <b>\$77,369,734</b> | <b>\$130,984,100</b> | <b>\$15,102,847</b> | <b>\$12,533,769</b> | <b>\$8,990,661</b> | <b>\$182,972</b> | <b>\$1,755,017</b>       | <b>\$6,160,930</b>    |
|   |  | Rate Base Input equals Output             |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>Equity Component of Rate Base</b>            |  | <b>\$222,279,180</b>                      | <b>\$121,047,168</b> | <b>\$30,947,893</b> | <b>\$52,393,640</b>  | <b>\$6,041,139</b>  | <b>\$5,013,508</b>  | <b>\$3,596,265</b> | <b>\$73,189</b>  | <b>\$702,007</b>         | <b>\$2,464,372</b>    |
| <b>Net Income on Allocated Assets</b>           |  | <b>\$19,744,008</b>                       | <b>\$12,282,117</b>  | <b>\$2,569,840</b>  | <b>\$3,668,979</b>   | <b>\$754,222</b>    | <b>(\$33,928)</b>   | <b>\$439,177</b>   | <b>\$3,244</b>   | <b>\$127,151</b>         | <b>(\$66,794)</b>     |
| <b>Net Income on Direct Allocation Assets</b>   |  | <b>\$261,118</b>                          | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>           | <b>\$0</b>          | <b>\$261,118</b>    | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>               | <b>\$0</b>            |
| <b>Net Income</b>                               |  | <b>\$20,005,126</b>                       | <b>\$12,282,117</b>  | <b>\$2,569,840</b>  | <b>\$3,668,979</b>   | <b>\$754,222</b>    | <b>\$227,191</b>    | <b>\$439,177</b>   | <b>\$3,244</b>   | <b>\$127,151</b>         | <b>(\$66,794)</b>     |
| <b>RATIOS ANALYSIS</b>                          |  |   |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>REVENUE TO EXPENSES STATUS QUO%</b>          |  | <b>100.00%</b>                            | <b>101.09%</b>       | <b>98.44%</b>       | <b>97.42%</b>        | <b>111.40%</b>      | <b>96.05%</b>       | <b>105.00%</b>     | <b>91.58%</b>    | <b>114.60%</b>           | <b>73.91%</b>         |
| <b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>   |  | <b>(\$2,666,935)</b>                      | <b>(\$819,771)</b>   | <b>(\$623,095)</b>  | <b>(\$1,128,374)</b> | <b>\$219,577</b>    | <b>(\$68,965)</b>   | <b>\$49,458</b>    | <b>(\$4,995)</b> | <b>\$51,073</b>          | <b>(\$341,843)</b>    |
|   |  | Deficiency Input equals Output            |                      |                     |                      |                     |                     |                    |                  |                          |                       |
| <b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b> |  | <b>\$0</b>                                | <b>\$826,174</b>     | <b>(\$264,019)</b>  | <b>(\$621,268)</b>   | <b>\$277,398</b>    | <b>(\$44,867)</b>   | <b>\$91,885</b>    | <b>(\$4,063)</b> | <b>\$61,269</b>          | <b>(\$322,509)</b>    |
| <b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>  |  | <b>9.00%</b>                              | <b>10.15%</b>        | <b>8.30%</b>        | <b>7.00%</b>         | <b>12.48%</b>       | <b>4.53%</b>        | <b>12.21%</b>      | <b>4.43%</b>     | <b>18.11%</b>            | <b>-2.71%</b>         |

# 2019 Cost Allocation Model

**EB-2016-0077**

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

## Summary

Customer Unit Cost per month - Avoided Cost  
 Customer Unit Cost per month - Directly Related  
 Customer Unit Cost per month - Minimum System with PLCC Adjustment  
 Existing Approved Fixed Charge

|  | 1           | 2       | 3             | 5                   | 6           | 7            | 8        | 9                        | 11                    |
|--|-------------|---------|---------------|---------------------|-------------|--------------|----------|--------------------------|-----------------------|
|  | Residential | GS <50  | GS>50-Regular | Large Use 5-14.9 MW | Large Use 2 | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| Customer Unit Cost per month - Avoided Cost                        | \$2.52      | \$5.29  | \$38.71       | \$236.58            | \$691.97    | \$0.18       | \$0.14   | -\$0.03                  | 0                     |
| Customer Unit Cost per month - Directly Related                    | \$3.46      | \$7.24  | \$53.40       | \$530.75            | \$965.75    | \$0.28       | \$0.25   | \$0.09                   | 0                     |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | \$15.05     | \$20.83 | \$95.54       | \$1,363.36          | \$2,308.38  | \$2.57       | \$10.49  | \$7.18                   | 0                     |
| Existing Approved Fixed Charge                                     | \$23.67     | \$41.22 | \$379.54      | \$23,720.06         | \$5,610.14  | \$2.00       | \$5.49   | \$8.43                   | \$0.00                |



# 2019 Cost Allocation

## Sheet O2.1 Line Transformer Worksheet -

Line Transformers Demand Unit Cost for PLCC  
 Adjustment to Customer Related Cost  
**Allocation by rate classification**

| <u>Description</u>  | Total                |
|---|----------------------|
| Depreciation on Acct 1850 Line Transformers                   | \$4,210,828          |
| Depreciation on General Plant Assigned to Line Transformers   | \$507,545            |
| Acct 5035 - Overhead Distribution Transformers- Operation     | \$485                |
| Acct 5055 - Underground Distribution Transformers - Operation | \$3,617              |
| Acct 5160 - Maintenance of Line Transformers                  | \$109,367            |
| Allocation of General Expenses                                | \$2,577,714          |
| Admin and General Assigned to Line Transformers               | \$53,321             |
| PILs on Line Transformers                                     | \$280,198            |
| Debt Return on Line Transformers                              | \$1,077,074          |
| Equity Return on Line Transformers                            | \$1,772,921          |
| <b>Total</b>  | <b>\$10,593,070</b>  |
| Line Tranformer NCP   | 2,363,852            |
| PLCC Amount   | 412,190              |
| <b>Adjustment to Customer Related Cost for PLCC</b>           | <b>\$1,845,093</b>   |
| General Plant - Gross Assets                                  | \$95,103,243         |
| General Plant - Accumulated Depreciation                      | (\$59,159,678)       |
| General Plant - Net Fixed Assets                              | \$35,943,565         |
| General Plant - Depreciation                                  | \$5,725,932          |
| <b>Total Net Fixed Assets Excluding General Plant</b>         | <b>\$440,773,022</b> |
| <b>Total Administration and General Expense</b>               | <b>\$20,198,810</b>  |
| <b>Total O&amp;M</b>  | <b>\$43,027,161</b>  |

# on Model

| 1                     | 2                    | 3                     | 4          | 5                    |
|-----------------------|----------------------|-----------------------|------------|----------------------|
| Residential           | GS <50               | GS>50-Regular         | GS> 50-TOU | Large Use 5-14.9 MW  |
| \$2,009,858           | \$872,861            | \$1,273,859           | \$0        | \$0                  |
| \$242,164             | \$105,228            | \$153,606             | \$0        | \$0                  |
| \$232                 | \$101                | \$147                 | \$0        | \$0                  |
| \$1,727               | \$750                | \$1,094               | \$0        | \$0                  |
| \$52,202              | \$22,671             | \$33,086              | \$0        | \$0                  |
| \$1,230,361           | \$534,333            | \$779,810             | \$0        | \$0                  |
| \$25,365              | \$11,070             | \$16,193              | \$0        | \$0                  |
| \$133,740             | \$58,082             | \$84,765              | \$0        | \$0                  |
| \$514,095             | \$223,266            | \$325,836             | \$0        | \$0                  |
| \$846,228             | \$367,508            | \$536,344             | \$0        | \$0                  |
| <b>\$5,055,972</b>    | <b>\$2,195,870</b>   | <b>\$3,204,740</b>    | <b>\$0</b> | <b>\$0</b>           |
| 1,128,283             | 490,002              | 715,112               | 0          | 0                    |
| 364,420               | 29,934               | 3,298                 | 0          | 0                    |
| <b>\$1,633,009</b>    | <b>\$134,147</b>     | <b>\$14,781</b>       | <b>\$0</b> | <b>\$0</b>           |
| \$54,450,644          | \$13,476,936         | \$20,407,855          | \$0        | \$2,266,826          |
| <b>(\$33,871,427)</b> | <b>(\$8,383,428)</b> | <b>(\$12,694,858)</b> | \$0        | <b>(\$1,410,096)</b> |
| \$20,579,217          | \$5,093,508          | \$7,712,997           | \$0        | \$856,730            |
| \$3,278,339           | \$811,413            | \$1,228,707           | \$0        | \$136,480            |
| <b>\$252,408,834</b>  | <b>\$62,438,433</b>  | <b>\$94,527,021</b>   | <b>\$0</b> | <b>\$10,505,855</b>  |
| \$12,933,761          | \$2,608,166          | \$3,637,171           | \$0        | \$372,982            |
| <b>\$27,615,997</b>   | <b>\$5,541,598</b>   | <b>\$7,710,281</b>    | <b>\$0</b> | <b>\$788,752</b>     |

| 6                  | 7                  | 8                | 9                        | 10                   |
|--------------------|--------------------|------------------|--------------------------|----------------------|
| Large Use 2        | Street Light       | Sentinel         | Unmetered Scattered Load | Embedded Distributor |
| \$0                | \$51,196           | \$0              | \$3,055                  | \$0                  |
| \$0                | \$6,178            | \$0              | \$369                    | \$0                  |
| \$0                | \$6                | \$0              | \$0                      | \$0                  |
| \$0                | \$44               | \$0              | \$3                      | \$0                  |
| \$0                | \$1,330            | \$0              | \$79                     | \$0                  |
| \$0                | \$31,340           | \$0              | \$1,870                  | \$0                  |
| \$0                | \$653              | \$0              | \$39                     | \$0                  |
| \$0                | \$3,407            | \$0              | \$203                    | \$0                  |
| \$0                | \$13,095           | \$0              | \$781                    | \$0                  |
| \$0                | \$21,555           | \$0              | \$1,286                  | \$0                  |
| <b>\$0</b>         | <b>\$128,804</b>   | <b>\$0</b>       | <b>\$7,685</b>           | <b>\$0</b>           |
| 0                  | 28,740             | 0                | 1,715                    | 0                    |
| 0                  | 9,283              | 445              | 4,810                    | 0                    |
| <b>\$0</b>         | <b>\$41,602</b>    | <b>\$0</b>       | <b>\$21,555</b>          | <b>\$0</b>           |
| \$1,283,455        | \$1,653,249        | \$34,795         | \$313,692                | \$0                  |
| (\$798,383)        | (\$1,028,416)      | (\$21,644)       | (\$195,134)              | \$0                  |
| \$485,072          | \$624,833          | \$13,150         | \$118,558                | \$0                  |
| \$77,274           | \$99,538           | \$2,095          | \$18,887                 | \$0                  |
| <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b> | <b>\$1,451,577</b>       | <b>\$0</b>           |
| \$129,067          | \$259,520          | \$8,333          | \$70,332                 | \$0                  |
| <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>  | <b>\$149,983</b>         | <b>\$0</b>           |



| 11                    | 12           | 13           | 14           | 15           |
|-----------------------|--------------|--------------|--------------|--------------|
| Back-up/Standby Power | Rate Class 1 | Rate class 2 | Rate class 3 | Rate class 4 |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                   | \$0          | \$0          | \$0          | \$0          |
| <b>\$0</b>            | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| 0                     | 0            | 0            | 0            | 0            |
| 0                     | 0            | 0            | 0            | 0            |
| <b>\$0</b>            | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| \$1,215,791           | \$0          | \$0          | \$0          | \$0          |
| (\$756,292)           | \$0          | \$0          | \$0          | \$0          |
| \$459,499             | \$0          | \$0          | \$0          | \$0          |
| \$73,200              | \$0          | \$0          | \$0          | \$0          |
| <b>\$5,634,163</b>    | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| \$179,478             | \$0          | \$0          | \$0          | \$0          |
| <b>\$378,174</b>      | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |



|   |                     |
|---|---------------------|
| <b><u>Line Transformer Rate Base</u></b>                  |                     |
| Acct 1850 - Line Transformers - Gross Assets              | \$65,585,825        |
| Line Transformers - Accumulated Depreciation              | (\$26,523,059)      |
| Line Transformers - Net Fixed Assets                      | \$39,062,766        |
| General Plant Assigned to Line Transformers - NFA         | \$3,186,029         |
| Line Transformer Net Fixed Assets Including General Plant | \$42,248,794        |
| <b><u>General Expenses</u></b>                            |                     |
| Acct 5005 - Operation Supervision and Engineering         | \$3,718,858         |
| Acct 5010 - Load Dispatching                              | \$1,746,938         |
| Acct 5085 - Miscellaneous Distribution Expense            | \$7,643,362         |
| Acct 5105 - Maintenance Supervision and Engineering       | \$27,957            |
| <b>Total</b>  | <b>\$13,137,115</b> |
| Acct 1850 - Line Transformers - Gross Assets              | \$65,585,825        |
| Acct 1815 - 1855  | \$334,252,911       |

|                |               |               |     |     |
|----------------|---------------|---------------|-----|-----|
| \$31,304,577   | \$13,595,262  | \$19,841,012  | \$0 | \$0 |
| (\$12,659,643) | (\$5,497,955) | (\$8,023,751) | \$0 | \$0 |
| \$18,644,934   | \$8,097,306   | \$11,817,261  | \$0 | \$0 |
| \$1,520,145    | \$660,550     | \$964,238     | \$0 | \$0 |
| \$20,165,079   | \$8,757,856   | \$12,781,498  | \$0 | \$0 |

|             |             |             |     |           |
|-------------|-------------|-------------|-----|-----------|
| \$1,560,492 | \$677,706   | \$1,244,324 | \$0 | \$133,487 |
| \$733,043   | \$318,353   | \$584,523   | \$0 | \$62,706  |
| \$3,207,275 | \$1,392,887 | \$2,557,458 | \$0 | \$274,356 |
| \$11,731    | \$5,095     | \$9,354     | \$0 | \$1,004   |

|             |             |             |     |           |
|-------------|-------------|-------------|-----|-----------|
| \$5,512,541 | \$2,394,041 | \$4,395,660 | \$0 | \$471,552 |
|-------------|-------------|-------------|-----|-----------|

|              |              |              |     |     |
|--------------|--------------|--------------|-----|-----|
| \$31,304,577 | \$13,595,262 | \$19,841,012 | \$0 | \$0 |
|--------------|--------------|--------------|-----|-----|

|               |              |               |     |              |
|---------------|--------------|---------------|-----|--------------|
| \$140,257,807 | \$60,912,549 | \$111,840,541 | \$0 | \$11,997,879 |
|---------------|--------------|---------------|-----|--------------|

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|     |             |     |            |     |
|-----|-------------|-----|------------|-----|
| \$0 | \$797,398   | \$0 | \$47,576   | \$0 |
| \$0 | (\$322,469) | \$0 | (\$19,240) | \$0 |
| \$0 | \$474,928   | \$0 | \$28,336   | \$0 |
| \$0 | \$38,781    | \$0 | \$2,314    | \$0 |
| \$0 | \$513,710   | \$0 | \$30,651   | \$0 |

|     |          |     |         |     |
|-----|----------|-----|---------|-----|
| \$0 | \$27,957 | \$0 | \$2,372 | \$0 |
| \$0 | \$13,133 | \$0 | \$1,114 | \$0 |
| \$0 | \$57,460 | \$0 | \$4,874 | \$0 |
| \$0 | \$210    | \$0 | \$18    | \$0 |

|     |          |     |         |     |
|-----|----------|-----|---------|-----|
| \$0 | \$98,760 | \$0 | \$8,378 | \$0 |
|-----|----------|-----|---------|-----|

|     |           |     |          |     |
|-----|-----------|-----|----------|-----|
| \$0 | \$797,398 | \$0 | \$47,576 | \$0 |
|-----|-----------|-----|----------|-----|

|     |             |     |           |     |
|-----|-------------|-----|-----------|-----|
| \$0 | \$2,512,780 | \$0 | \$213,162 | \$0 |
|-----|-------------|-----|-----------|-----|

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|     |     |     |     |     |
|-----|-----|-----|-----|-----|
| \$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 |

|           |     |     |     |     |
|-----------|-----|-----|-----|-----|
| \$72,521  | \$0 | \$0 | \$0 | \$0 |
| \$34,067  | \$0 | \$0 | \$0 | \$0 |
| \$149,052 | \$0 | \$0 | \$0 | \$0 |
| \$545     | \$0 | \$0 | \$0 | \$0 |

|           |     |     |     |     |
|-----------|-----|-----|-----|-----|
| \$256,184 | \$0 | \$0 | \$0 | \$0 |
|-----------|-----|-----|-----|-----|

|     |     |     |     |     |
|-----|-----|-----|-----|-----|
| \$0 | \$0 | \$0 | \$0 | \$0 |
|-----|-----|-----|-----|-----|

|             |     |     |     |     |
|-------------|-----|-----|-----|-----|
| \$6,518,193 | \$0 | \$0 | \$0 | \$0 |
|-------------|-----|-----|-----|-----|

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# 2019 Cost Allocation Model

## Sheet O2.2 Primary Cost PLCC Adjustment Worksheet -

Primary Conductors and Poles Cost Pool Demand Unit Cost for  
PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

| Description  | Total                | 1                    | 2                   | 3                   | 4          | 5                   |
|--|----------------------|----------------------|---------------------|---------------------|------------|---------------------|
|  |                      | Residential          | GS <50              | GS>50-Regular       | GS> 50-TOU | Large Use 5-14.9 MW |
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | \$1,179,366          | \$418,084            | \$181,570           | \$453,475           | \$0        | \$74,486            |
| Depreciation on Acct 1835-4 Primary Overhead Conductors      | \$709,029            | \$251,350            | \$109,159           | \$272,627           | \$0        | \$44,781            |
| Depreciation on Acct 1840-4 Primary Underground Conduit      | \$410,887            | \$145,659            | \$63,258            | \$157,989           | \$0        | \$25,951            |
| Depreciation on Acct 1845-4 Primary Underground Conductors   | \$1,514,434          | \$536,865            | \$233,155           | \$582,311           | \$0        | \$95,648            |
| Depreciation on General Plant Assigned to Primary C&P        | \$1,952,030          | \$691,697            | \$300,563           | \$750,843           | \$0        | \$123,258           |
| Primary C&P Operations and Maintenance                       | \$2,346,915          | \$845,745            | \$367,298           | \$893,245           | \$0        | \$141,937           |
| Allocation of General Expenses                               | \$6,892,187          | \$2,443,272          | \$1,061,088         | \$2,650,099         | \$0        | \$435,294           |
| Admin and General Assigned to Primary C&P                    | \$1,104,267          | \$396,099            | \$172,870           | \$421,371           | \$0        | \$67,119            |
| PILs on Primary C&P  | \$1,077,588          | \$382,004            | \$165,900           | \$414,341           | \$0        | \$68,058            |
| Debt Return on Primary C&P                                   | \$4,142,229          | \$1,468,415          | \$637,718           | \$1,592,719         | \$0        | \$261,613           |
| Equity Return on Primary C&P                                 | \$6,818,328          | \$2,417,089          | \$1,049,717         | \$2,621,700         | \$0        | \$430,629           |
| <b>Total</b>   | <b>\$28,147,260</b>  | <b>\$9,996,277</b>   | <b>\$4,342,297</b>  | <b>\$10,810,720</b> | <b>\$0</b> | <b>\$1,768,772</b>  |
| Primary NCP  | 3,982,616            | 1,128,283            | 490,002             | 1,223,795           | 0          | 201,015             |
| PLCC Amount  | 412,615              | 364,420              | 29,934              | 3,706               | 0          | 10                  |
| Adjustment to Customer Related Cost for PLCC                 | <b>\$3,651,068</b>   | <b>\$3,228,659</b>   | <b>\$265,273</b>    | <b>\$32,741</b>     | <b>\$0</b> | <b>\$84</b>         |
| General Plant - Gross Assets                                 | \$95,103,243         | \$54,450,644         | \$13,476,936        | \$20,407,855        | \$0        | \$2,266,826         |
| General Plant - Accumulated Depreciation                     | (\$59,159,678)       | (\$33,871,427)       | (\$8,383,428)       | (\$12,694,858)      | \$0        | (\$1,410,096)       |
| General Plant - Net Fixed Assets                             | \$35,943,565         | \$20,579,217         | \$5,093,508         | \$7,712,997         | \$0        | \$856,730           |
| General Plant - Depreciation                                 | \$5,725,932          | \$3,278,339          | \$811,413           | \$1,228,707         | \$0        | \$136,480           |
| <b>Total Net Fixed Assets Excluding General Plant</b>        | <b>\$440,773,022</b> | <b>\$252,408,834</b> | <b>\$62,438,433</b> | <b>\$94,527,021</b> | <b>\$0</b> | <b>\$10,505,855</b> |
| <b>Total Administration and General Expense</b>              | <b>\$20,198,810</b>  | <b>\$12,933,761</b>  | <b>\$2,608,166</b>  | <b>\$3,637,171</b>  | <b>\$0</b> | <b>\$372,982</b>    |
| <b>Total O&amp;M</b>   | <b>\$43,027,161</b>  | <b>\$27,615,997</b>  | <b>\$5,541,598</b>  | <b>\$7,710,281</b>  | <b>\$0</b> | <b>\$788,752</b>    |

| 6                  | 7                  | 8                | 9                        | 10                   | 11                    | 12           | 13           | 14           | 15           |
|--------------------|--------------------|------------------|--------------------------|----------------------|-----------------------|--------------|--------------|--------------|--------------|
| Large Use 2        | Street Light       | Sentinel         | Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power | Rate Class 1 | Rate class 2 | Rate class 3 | Rate class 4 |
| \$0                | \$10,650           | \$0              | \$635                    | \$0                  | \$40,467              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$6,402            | \$0              | \$382                    | \$0                  | \$24,328              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$3,710            | \$0              | \$221                    | \$0                  | \$14,098              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$13,675           | \$0              | \$816                    | \$0                  | \$51,964              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$17,646           | \$0              | \$1,053                  | \$0                  | \$66,970              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$20,293           | \$0              | \$1,285                  | \$0                  | \$77,111              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$62,236           | \$0              | \$3,713                  | \$0                  | \$236,486             | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$9,611            | \$0              | \$603                    | \$0                  | \$36,596              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$9,730            | \$0              | \$581                    | \$0                  | \$36,974              | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$37,404           | \$0              | \$2,232                  | \$0                  | \$142,129             | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$61,569           | \$0              | \$3,673                  | \$0                  | \$233,952             | \$0          | \$0          | \$0          | \$0          |
| <b>\$0</b>         | <b>\$252,926</b>   | <b>\$0</b>       | <b>\$15,195</b>          | <b>\$0</b>           | <b>\$961,075</b>      | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| 799,859            | 28,740             | 0                | 1,715                    | 0                    | 109,207               | 0            | 0            | 0            | 0            |
| 8                  | 9,283              | 445              | 4,810                    | 0                    | 0                     | 0            | 0            | 0            | 0            |
| <b>\$0</b>         | <b>\$81,692</b>    | <b>\$0</b>       | <b>\$42,621</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| \$1,283,455        | \$1,653,249        | \$34,795         | \$313,692                | \$0                  | \$1,215,791           | \$0          | \$0          | \$0          | \$0          |
| (\$798,383)        | (\$1,028,416)      | (\$21,644)       | (\$195,134)              | \$0                  | (\$756,292)           | \$0          | \$0          | \$0          | \$0          |
| \$485,072          | \$624,833          | \$13,150         | \$118,558                | \$0                  | \$459,499             | \$0          | \$0          | \$0          | \$0          |
| \$77,274           | \$99,538           | \$2,095          | \$18,887                 | \$0                  | \$73,200              | \$0          | \$0          | \$0          | \$0          |
| <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b> | <b>\$1,451,577</b>       | <b>\$0</b>           | <b>\$5,634,163</b>    | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| <b>\$129,067</b>   | <b>\$259,520</b>   | <b>\$8,333</b>   | <b>\$70,332</b>          | <b>\$0</b>           | <b>\$179,478</b>      | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>  | <b>\$149,983</b>         | <b>\$0</b>           | <b>\$378,174</b>      | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |



|  |                       |                      |                      |                      |            |                      |
|--|-----------------------|----------------------|----------------------|----------------------|------------|----------------------|
| <b>Primary Conductors and Poles Gross Assets</b>             |                       |                      |                      |                      |            |                      |
| Acct 1830-4 Primary Poles, Towers & Fixtures                 | \$40,152,893          | \$14,234,151         | \$6,181,748          | \$15,439,095         | \$0        | \$2,535,959          |
| Acct 1835-4 Primary Overhead Conductors                      | \$31,108,507          | \$11,027,927         | \$4,789,317          | \$11,961,459         | \$0        | \$1,964,737          |
| Acct 1840-4 Primary Underground Conduit                      | \$58,731,245          | \$20,820,153         | \$9,041,982          | \$22,582,614         | \$0        | \$3,709,322          |
| Acct 1845-4 Primary Underground Conductors                   | \$45,368,052          | \$16,082,918         | \$6,984,649          | \$17,444,364         | \$0        | \$2,865,335          |
| <b>Subtotal</b>  | <b>\$175,360,697</b>  | <b>\$62,165,148</b>  | <b>\$26,997,696</b>  | <b>\$67,427,532</b>  | <b>\$0</b> | <b>\$11,075,353</b>  |
| <b>Primary Conductors and Poles Accumulated Depreciation</b> |                       |                      |                      |                      |            |                      |
| Acct 1830-4 Primary Poles, Towers & Fixtures                 | (\$6,707,164)         | (\$2,377,681)        | (\$1,032,603)        | (\$2,578,956)        | \$0        | (\$423,608)          |
| Acct 1835-4 Primary Overhead Conductors                      | (\$4,218,671)         | (\$1,495,514)        | (\$649,486)          | (\$1,622,111)        | \$0        | (\$266,441)          |
| Acct 1840-4 Primary Underground Conduit                      | (\$2,351,661)         | (\$833,661)          | (\$362,050)          | (\$904,232)          | \$0        | (\$148,525)          |
| Acct 1845-4 Primary Underground Conductors                   | (\$11,854,944)        | (\$4,202,563)        | (\$1,825,131)        | (\$4,558,317)        | \$0        | (\$748,729)          |
| <b>Subtotal</b>  | <b>(\$25,132,440)</b> | <b>(\$8,909,418)</b> | <b>(\$3,869,270)</b> | <b>(\$9,663,616)</b> | <b>\$0</b> | <b>(\$1,587,303)</b> |
| Primary Conductor & Pools - Net Fixed Assets                 | \$150,228,257         | \$53,255,729         | \$23,128,426         | \$57,763,917         | \$0        | \$9,488,050          |
| General Plant Assigned to Primary C&P - NFA                  | \$12,253,535          | \$4,342,008          | \$1,886,736          | \$4,713,287          | \$0        | \$773,730            |
| Primary C&P Net Fixed Assets Including General Plant         | \$162,481,793         | \$57,597,738         | \$25,015,161         | \$62,477,203         | \$0        | \$10,261,780         |
| Acct 1830-3 Bulk Poles, Towers & Fixtures                    | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                  |
| Acct 1835-3 Bulk Overhead Conductors                         | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                  |
| Acct 1840-3 Bulk Underground Conduit                         | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                  |
| Acct 1845-3 Bulk Underground Conductors                      | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                  |
| <b>Subtotal</b>  | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b> | <b>\$0</b>           |
| Acct 1830-5 Secondary Poles, Towers & Fixtures               | \$36,916,000          | \$19,518,195         | \$8,476,555          | \$8,891,586          | \$0        | \$0                  |
| Acct 1835-5 Secondary Overhead Conductors                    | \$19,664,313          | \$10,396,899         | \$4,515,268          | \$4,736,346          | \$0        | \$0                  |
| Acct 1840-5 Secondary Underground Conduit                    | \$1,198,597           | \$633,721            | \$275,219            | \$288,694            | \$0        | \$0                  |
| Acct 1845-5 Secondary Underground Conductors                 | \$20,920,744          | \$11,061,197         | \$4,803,766          | \$5,038,969          | \$0        | \$0                  |
| <b>Subtotal</b>  | <b>\$78,699,654</b>   | <b>\$41,610,012</b>  | <b>\$18,070,808</b>  | <b>\$18,955,595</b>  | <b>\$0</b> | <b>\$0</b>           |



|            |            |            |            |            |
|------------|------------|------------|------------|------------|
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|  |                     |                    |                    |                    |            |                  |
|--|---------------------|--------------------|--------------------|--------------------|------------|------------------|
| <b>Operations and Maintenance</b>                                |                     |                    |                    |                    |            |                  |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$179,774           | \$77,592           | \$33,697           | \$57,695           | \$0        | \$6,329          |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$524,729           | \$226,476          | \$98,356           | \$168,402          | \$0        | \$18,473         |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$211,039           | \$81,257           | \$35,289           | \$75,834           | \$0        | \$10,993         |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$634,943           | \$244,472          | \$106,172          | \$228,157          | \$0        | \$33,074         |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$0                 | \$0                | \$0                | \$0                | \$0        | \$0              |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid    | \$0                 | \$0                | \$0                | \$0                | \$0        | \$0              |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$38,296            | \$16,772           | \$7,284            | \$12,090           | \$0        | \$1,260          |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$649,927           | \$274,252          | \$119,105          | \$213,743          | \$0        | \$25,150         |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$709,725           | \$306,321          | \$133,032          | \$227,773          | \$0        | \$24,986         |
| Acct 5145 Maintenance of Underground Conduit                     | \$90,221            | \$32,298           | \$14,027           | \$34,431           | \$0        | \$5,584          |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$372,182           | \$152,402          | \$66,187           | \$126,234          | \$0        | \$16,088         |
| <b>Total</b>   | <b>\$3,410,835</b>  | <b>\$1,411,841</b> | <b>\$613,148</b>   | <b>\$1,144,360</b> | <b>\$0</b> | <b>\$141,937</b> |
| <b>General Expenses</b>  |                     |                    |                    |                    |            |                  |
| Acct 5005 - Operation Supervision and Engineering                | \$3,718,858         | \$1,560,492        | \$677,706          | \$1,244,324        | \$0        | \$133,487        |
| Acct 5010 - Load Dispatching                                     | \$1,746,938         | \$733,043          | \$318,353          | \$584,523          | \$0        | \$62,706         |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$7,643,362         | \$3,207,275        | \$1,392,887        | \$2,557,458        | \$0        | \$274,356        |
| Acct 5105 - Maintenance Supervision and Engineering              | \$27,957            | \$11,731           | \$5,095            | \$9,354            | \$0        | \$1,004          |
| <b>Total</b>   | <b>\$13,137,115</b> | <b>\$5,512,541</b> | <b>\$2,394,041</b> | <b>\$4,395,660</b> | <b>\$0</b> | <b>\$471,552</b> |
| <b>Primary Conductors and Poles Gross Assets</b>                 |                     |                    |                    |                    |            |                  |
|  | \$175,360,697       | \$62,165,148       | \$26,997,696       | \$67,427,532       | \$0        | \$11,075,353     |
| Acct 1815 - 1855   | \$334,252,911       | \$140,257,807      | \$60,912,549       | \$111,840,541      | \$0        | \$11,997,879     |

|            |                    |            |                  |            |                    |            |            |            |            |
|------------|--------------------|------------|------------------|------------|--------------------|------------|------------|------------|------------|
| \$0        | \$905              | \$0        | \$118            | \$0        | \$3,438            | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$2,641            | \$0        | \$344            | \$0        | \$10,036           | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$1,572            | \$0        | \$123            | \$0        | \$5,972            | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$4,729            | \$0        | \$372            | \$0        | \$17,968           | \$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        | \$180              | \$0        | \$25             | \$0        | \$685              | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$3,596            | \$0        | \$417            | \$0        | \$13,663           | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$3,572            | \$0        | \$466            | \$0        | \$13,574           | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$798              | \$0        | \$49             | \$0        | \$3,034            | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$2,300            | \$0        | \$232            | \$0        | \$8,740            | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$20,293</b>    | <b>\$0</b> | <b>\$2,146</b>   | <b>\$0</b> | <b>\$77,111</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$27,957           | \$0        | \$2,372          | \$0        | \$72,521           | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$13,133           | \$0        | \$1,114          | \$0        | \$34,067           | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$57,460           | \$0        | \$4,874          | \$0        | \$149,052          | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$210              | \$0        | \$18             | \$0        | \$545              | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$98,760</b>    | <b>\$0</b> | <b>\$8,378</b>   | <b>\$0</b> | <b>\$256,184</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$1,583,485        | \$0        | \$94,478         | \$0        | \$6,017,005        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$2,512,780</b> | <b>\$0</b> | <b>\$213,162</b> | <b>\$0</b> | <b>\$6,518,193</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |



# 2019 Cost Allocation Model

## Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

### Description

|  | 1                    | 2                    | 3                   | 4                   | 5          |                     |
|--|----------------------|----------------------|---------------------|---------------------|------------|---------------------|
| Description  | Total                | Residential          | GS <50              | GS>50-Regular       | GS> 50-TOU | Large Use 5-14.9 MW |
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | \$1,084,292          | \$573,286            | \$248,972           | \$261,163           | \$0        | \$0                 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors      | \$640,273            | \$387,511            | \$115,279           | \$108,594           | \$0        | \$0                 |
| Depreciation on Acct 1840-5 Secondary Underground Conduit      | \$11,979             | \$7,250              | \$2,157             | \$2,032             | \$0        | \$0                 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors   | \$1,065,384          | \$644,800            | \$191,818           | \$180,696           | \$0        | \$0                 |
| Depreciation on General Plant Assigned to Secondary C&P        | \$836,081            | \$441,911            | \$192,024           | \$201,473           | \$0        | \$0                 |
| Secondary C&P Operations and Maintenance                       | \$1,063,920          | \$566,096            | \$245,850           | \$251,114           | \$0        | \$0                 |
| Allocation of General Expenses                                 | \$3,093,126          | \$1,635,395          | \$710,235           | \$745,010           | \$0        | \$0                 |
| Admin and General Assigned to Primary C&P                      | \$499,698            | \$265,127            | \$115,710           | \$118,458           | \$0        | \$0                 |
| PILs on Secondary C&P  | \$461,596            | \$244,054            | \$105,990           | \$111,180           | \$0        | \$0                 |
| Debt Return on Secondary C&P                                   | \$1,774,365          | \$938,141            | \$407,425           | \$427,373           | \$0        | \$0                 |
| Equity Return on Secondary C&P                                 | \$2,920,699          | \$1,544,229          | \$670,643           | \$703,479           | \$0        | \$0                 |
| <b>Total</b>   | <b>\$13,451,413</b>  | <b>\$7,247,801</b>   | <b>\$3,006,103</b>  | <b>\$3,110,573</b>  | <b>\$0</b> | <b>\$0</b>          |
| Secondary NCP  | 2,133,994            | 1,128,283            | 490,002             | 513,994             | 0          | 0                   |
| PLCC Amount  | 412,598              | 364,420              | 29,934              | 3,706               | 0          | 0                   |
| Adjustment to Customer Related Cost for PLCC                   | <b>\$2,591,144</b>   | <b>\$2,340,939</b>   | <b>\$183,644</b>    | <b>\$22,430</b>     | <b>\$0</b> | <b>\$0</b>          |
| General Plant - Gross Assets                                   | \$95,103,243         | \$54,450,644         | \$13,476,936        | \$20,407,855        | \$0        | \$2,266,826         |
| General Plant - Accumulated Depreciation                       | (\$59,159,678)       | (\$33,871,427)       | (\$8,383,428)       | (\$12,694,858)      | \$0        | (\$1,410,096)       |
| General Plant - Net Fixed Assets                               | \$35,943,565         | \$20,579,217         | \$5,093,508         | \$7,712,997         | \$0        | \$856,730           |
| General Plant - Depreciation                                   | \$5,725,932          | \$3,278,339          | \$811,413           | \$1,228,707         | \$0        | \$136,480           |
| <b>Total Net Fixed Assets Excluding General Plant</b>          | <b>\$440,773,022</b> | <b>\$252,408,834</b> | <b>\$62,438,433</b> | <b>\$94,527,021</b> | <b>\$0</b> | <b>\$10,505,855</b> |
| <b>Total Administration and General Expense</b>                | <b>\$20,198,810</b>  | <b>\$12,933,761</b>  | <b>\$2,608,166</b>  | <b>\$3,637,171</b>  | <b>\$0</b> | <b>\$372,982</b>    |
| <b>Total O&amp;M</b>   | <b>\$43,027,161</b>  | <b>\$27,615,997</b>  | <b>\$5,541,598</b>  | <b>\$7,710,281</b>  | <b>\$0</b> | <b>\$788,752</b>    |

| 6                  | 7                  | 8                | 9                        | 10                   | 11                    | 12           | 13           | 14           | 15           |
|--------------------|--------------------|------------------|--------------------------|----------------------|-----------------------|--------------|--------------|--------------|--------------|
| Large Use 2        | Street Light       | Sentinel         | Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power | Rate Class 1 | Rate class 2 | Rate class 3 | Rate class 4 |
| \$0                | \$0                | \$0              | \$871                    | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$26,292           | \$250            | \$2,347                  | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$492              | \$5              | \$44                     | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$43,749           | \$415            | \$3,905                  | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$673                    | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$860                    | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$2,485                  | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$403                    | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$371                    | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$1,426                  | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| \$0                | \$0                | \$0              | \$2,347                  | \$0                  | \$0                   | \$0          | \$0          | \$0          | \$0          |
| <b>\$0</b>         | <b>\$70,533</b>    | <b>\$670</b>     | <b>\$15,733</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| 0                  | 0                  | 0                | 1,715                    | 0                    | 0                     | 0            | 0            | 0            | 0            |
| 0                  | 9,283              | 445              | 4,810                    | 0                    | 0                     | 0            | 0            | 0            | 0            |
| <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       | <b>\$44,131</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| \$1,283,455        | \$1,653,249        | \$34,795         | \$313,692                | \$0                  | \$1,215,791           | \$0          | \$0          | \$0          | \$0          |
| (\$798,383)        | (\$1,028,416)      | (\$21,644)       | (\$195,134)              | \$0                  | (\$756,292)           | \$0          | \$0          | \$0          | \$0          |
| \$485,072          | \$624,833          | \$13,150         | \$118,558                | \$0                  | \$459,499             | \$0          | \$0          | \$0          | \$0          |
| \$77,274           | \$99,538           | \$2,095          | \$18,887                 | \$0                  | \$73,200              | \$0          | \$0          | \$0          | \$0          |
| <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b> | <b>\$1,451,577</b>       | <b>\$0</b>           | <b>\$5,634,163</b>    | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| <b>\$129,067</b>   | <b>\$259,520</b>   | <b>\$8,333</b>   | <b>\$70,332</b>          | <b>\$0</b>           | <b>\$179,478</b>      | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |
| <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>  | <b>\$149,983</b>         | <b>\$0</b>           | <b>\$378,174</b>      | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>   |



|  |                       |                      |                      |                      |            |                     |
|--|-----------------------|----------------------|----------------------|----------------------|------------|---------------------|
| <b>Secondary Conductors and Poles Gross Plant</b>              |                       |                      |                      |                      |            |                     |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                 | \$36,916,000          | \$19,518,195         | \$8,476,555          | \$8,891,586          | \$0        | \$0                 |
| Acct 1835-5 Secondary Overhead Conductors                      | \$19,664,313          | \$10,396,899         | \$4,515,268          | \$4,736,346          | \$0        | \$0                 |
| Acct 1840-5 Secondary Underground Conduit                      | \$1,198,597           | \$633,721            | \$275,219            | \$288,694            | \$0        | \$0                 |
| Acct 1845-5 Secondary Underground Conductors                   | \$20,920,744          | \$11,061,197         | \$4,803,766          | \$5,038,969          | \$0        | \$0                 |
| <b>Subtotal</b>  | <b>\$78,699,654</b>   | <b>\$41,610,012</b>  | <b>\$18,070,808</b>  | <b>\$18,955,595</b>  | <b>\$0</b> | <b>\$0</b>          |
| <b>Secondary Conductors and Poles Accumulated Depreciation</b> |                       |                      |                      |                      |            |                     |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                 | (\$6,166,472)         | (\$3,260,331)        | (\$1,415,929)        | (\$1,485,256)        | \$0        | \$0                 |
| Acct 1835-5 Secondary Overhead Conductors                      | (\$2,666,707)         | (\$1,409,939)        | (\$612,322)          | (\$642,303)          | \$0        | \$0                 |
| Acct 1840-5 Secondary Underground Conduit                      | (\$47,993)            | (\$25,375)           | (\$11,020)           | (\$11,560)           | \$0        | \$0                 |
| Acct 1845-5 Secondary Underground Conductors                   | (\$5,466,716)         | (\$2,890,357)        | (\$1,255,253)        | (\$1,316,713)        | \$0        | \$0                 |
| <b>Subtotal</b>  | <b>(\$14,347,887)</b> | <b>(\$7,586,002)</b> | <b>(\$3,294,524)</b> | <b>(\$3,455,832)</b> | <b>\$0</b> | <b>\$0</b>          |
| Secondary Conductor & Pools - Net Fixed Assets                 | \$64,351,767          | \$34,024,010         | \$14,776,284         | \$15,499,764         | \$0        | \$0                 |
| General Plant Assigned to Secondary C&P - NFA                  | \$5,248,356           | \$2,774,021          | \$1,205,397          | \$1,264,714          | \$0        | \$0                 |
| Secondary C&P Net Fixed Assets Including General Plant         | \$69,600,122          | \$36,798,031         | \$15,981,681         | \$16,764,478         | \$0        | \$0                 |
| <b>Acct 1830-3 Bulk Poles, Towers &amp; Fixtures</b>           |                       |                      |                      |                      |            |                     |
| Acct 1830-3 Bulk Poles, Towers & Fixtures                      | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                 |
| <b>Acct 1835-3 Bulk Overhead Conductors</b>                    |                       |                      |                      |                      |            |                     |
| Acct 1835-3 Bulk Overhead Conductors                           | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                 |
| <b>Acct 1840-3 Bulk Underground Conduit</b>                    |                       |                      |                      |                      |            |                     |
| Acct 1840-3 Bulk Underground Conduit                           | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                 |
| <b>Acct 1845-3 Bulk Underground Conductors</b>                 |                       |                      |                      |                      |            |                     |
| Acct 1845-3 Bulk Underground Conductors                        | \$0                   | \$0                  | \$0                  | \$0                  | \$0        | \$0                 |
| <b>Subtotal</b>  | <b>\$0</b>            | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b> | <b>\$0</b>          |
| <b>Acct 1830-4 Primary Poles, Towers &amp; Fixtures</b>        |                       |                      |                      |                      |            |                     |
| Acct 1830-4 Primary Poles, Towers & Fixtures                   | \$40,152,893          | \$14,234,151         | \$6,181,748          | \$15,439,095         | \$0        | \$2,535,959         |
| <b>Acct 1835-4 Primary Overhead Conductors</b>                 |                       |                      |                      |                      |            |                     |
| Acct 1835-4 Primary Overhead Conductors                        | \$31,108,507          | \$11,027,927         | \$4,789,317          | \$11,961,459         | \$0        | \$1,964,737         |
| <b>Acct 1840-4 Primary Underground Conduit</b>                 |                       |                      |                      |                      |            |                     |
| Acct 1840-4 Primary Underground Conduit                        | \$58,731,245          | \$20,820,153         | \$9,041,982          | \$22,582,614         | \$0        | \$3,709,322         |
| <b>Acct 1845-4 Primary Underground Conductors</b>              |                       |                      |                      |                      |            |                     |
| Acct 1845-4 Primary Underground Conductors                     | \$45,368,052          | \$16,082,918         | \$6,984,649          | \$17,444,364         | \$0        | \$2,865,335         |
| <b>Subtotal</b>  | <b>\$175,360,697</b>  | <b>\$62,165,148</b>  | <b>\$26,997,696</b>  | <b>\$67,427,532</b>  | <b>\$0</b> | <b>\$11,075,353</b> |

|            |                    |            |                   |            |                    |            |            |            |            |
|------------|--------------------|------------|-------------------|------------|--------------------|------------|------------|------------|------------|
| \$0        | \$0                | \$0        | \$29,663          | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$15,801          | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$963             | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$16,811          | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b>         | <b>\$0</b> | <b>\$63,238</b>   | <b>\$0</b> | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0                | \$0        | (\$4,955)         | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | (\$2,143)         | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | (\$39)            | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | (\$4,393)         | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b>         | <b>\$0</b> | <b>(\$11,529)</b> | <b>\$0</b> | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0                | \$0        | \$51,709          | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$4,223           | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$55,933          | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$0               | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$0               | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$0               | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0                | \$0        | \$0               | \$0        | \$0                | \$0        | \$0        | \$0        | \$0        |
| <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> |
| \$0        | \$362,576          | \$0        | \$21,633          | \$0        | \$1,377,733        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$280,906          | \$0        | \$16,760          | \$0        | \$1,067,400        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$530,336          | \$0        | \$31,642          | \$0        | \$2,015,196        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$409,668          | \$0        | \$24,443          | \$0        | \$1,556,676        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$1,583,485</b> | <b>\$0</b> | <b>\$94,478</b>   | <b>\$0</b> | <b>\$6,017,005</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|            |            |            |            |            |
|------------|------------|------------|------------|------------|
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|  |                     |                     |                     |                     |            |                  |
|--|---------------------|---------------------|---------------------|---------------------|------------|------------------|
| <b>Operations and Maintenance</b>                                |                     |                     |                     |                     |            |                  |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$179,774           | \$77,592            | \$33,697            | \$57,695            | \$0        | \$6,329          |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$524,729           | \$226,476           | \$98,356            | \$168,402           | \$0        | \$18,473         |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$211,039           | \$81,257            | \$35,289            | \$75,834            | \$0        | \$10,993         |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$634,943           | \$244,472           | \$106,172           | \$228,157           | \$0        | \$33,074         |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$0                 | \$0                 | \$0                 | \$0                 | \$0        | \$0              |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid    | \$0                 | \$0                 | \$0                 | \$0                 | \$0        | \$0              |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$38,296            | \$16,772            | \$7,284             | \$12,090            | \$0        | \$1,260          |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$649,927           | \$274,252           | \$119,105           | \$213,743           | \$0        | \$25,150         |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$709,725           | \$306,321           | \$133,032           | \$227,773           | \$0        | \$24,986         |
| Acct 5145 Maintenance of Underground Conduit                     | \$90,221            | \$32,298            | \$14,027            | \$34,431            | \$0        | \$5,584          |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$372,182           | \$152,402           | \$66,187            | \$126,234           | \$0        | \$16,088         |
| <b>Total</b>   | <b>\$3,410,835</b>  | <b>\$1,411,841</b>  | <b>\$613,148</b>    | <b>\$1,144,360</b>  | <b>\$0</b> | <b>\$141,937</b> |
| <b>General Expenses</b>  |                     |                     |                     |                     |            |                  |
| Acct 5005 - Operation Supervision and Engineering                | \$3,718,858         | \$1,560,492         | \$677,706           | \$1,244,324         | \$0        | \$133,487        |
| Acct 5010 - Load Dispatching                                     | \$1,746,938         | \$733,043           | \$318,353           | \$584,523           | \$0        | \$62,706         |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$7,643,362         | \$3,207,275         | \$1,392,887         | \$2,557,458         | \$0        | \$274,356        |
| Acct 5105 - Maintenance Supervision and Engineering              | \$27,957            | \$11,731            | \$5,095             | \$9,354             | \$0        | \$1,004          |
| <b>Total</b>   | <b>\$13,137,115</b> | <b>\$5,512,541</b>  | <b>\$2,394,041</b>  | <b>\$4,395,660</b>  | <b>\$0</b> | <b>\$471,552</b> |
| <b>Secondary Conductors and Poles Gross Assets</b>               | <b>\$78,699,654</b> | <b>\$41,610,012</b> | <b>\$18,070,808</b> | <b>\$18,955,595</b> | <b>\$0</b> | <b>\$0</b>       |
| Acct 1815 - 1855   | \$334,252,911       | \$140,257,807       | \$60,912,549        | \$111,840,541       | \$0        | \$11,997,879     |

|            |                 |            |                |            |                  |            |            |            |            |
|------------|-----------------|------------|----------------|------------|------------------|------------|------------|------------|------------|
| \$0        | \$905           | \$0        | \$118          | \$0        | \$3,438          | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$2,641         | \$0        | \$344          | \$0        | \$10,036         | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$1,572         | \$0        | \$123          | \$0        | \$5,972          | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$4,729         | \$0        | \$372          | \$0        | \$17,968         | \$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        | \$180           | \$0        | \$25           | \$0        | \$685            | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$3,596         | \$0        | \$417          | \$0        | \$13,663         | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$3,572         | \$0        | \$466          | \$0        | \$13,574         | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$798           | \$0        | \$49           | \$0        | \$3,034          | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$2,300         | \$0        | \$232          | \$0        | \$8,740          | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$20,293</b> | <b>\$0</b> | <b>\$2,146</b> | <b>\$0</b> | <b>\$77,111</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$27,957        | \$0        | \$2,372        | \$0        | \$72,521         | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$13,133        | \$0        | \$1,114        | \$0        | \$34,067         | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$57,460        | \$0        | \$4,874        | \$0        | \$149,052        | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$210           | \$0        | \$18           | \$0        | \$545            | \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$98,760</b> | <b>\$0</b> | <b>\$8,378</b> | <b>\$0</b> | <b>\$256,184</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| \$0        | \$0             | \$0        | \$63,238       | \$0        | \$0              | \$0        | \$0        | \$0        | \$0        |
| \$0        | \$2,512,780     | \$0        | \$213,162      | \$0        | \$6,518,193      | \$0        | \$0        | \$0        | \$0        |



# 2019 Cost Allocation Model

EB-2016-0077  
**Sheet 03.1 Line Transformers Unit Cost Worksheet -**

ALLOCATION BY RATE CLASSIFICATION

| Description   | Total                | 1                    | 2                   | 3                   | 5                   | 6                  | 7                  | 8                | 9                        | 11                    |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|--------------------|--------------------|------------------|--------------------------|-----------------------|
|   |                      | Residential          | GS -50              | GS-50-Regular       | Large Use 5-14.9 MW | Large Use 2        | Street Light       | Sentinel         | Unmetered Scattered Load | Back-up/Standby Power |
| Depreciation on Acct 1850 Line Transformers                   | \$6,478,197          | \$4,013,680          | \$1,037,460         | \$1,291,995         | \$0                 | \$0                | \$102,237          | \$3,322          | \$29,502                 | \$0                   |
| Depreciation on General Plant Assigned to Line Transformers   | \$780,765            | \$483,601            | \$125,071           | \$155,793           | \$0                 | \$0                | \$12,337           | \$401            | \$3,561                  | \$0                   |
| Acct 5035 - Overhead Distribution Transformers - Operation    | \$747                | \$463                | \$120               | \$149               | \$0                 | \$0                | \$12               | \$0              | \$3                      | \$0                   |
| Acct 5055 - Underground Distribution Transformers - Operation | \$5,565              | \$3,448              | \$891               | \$1,110             | \$0                 | \$0                | \$88               | \$3              | \$25                     | \$0                   |
| Acct 5160 - Maintenance of Line Transformers                  | \$168,257            | \$104,246            | \$26,946            | \$33,557            | \$0                 | \$0                | \$2,655            | \$86             | \$766                    | \$0                   |
| Allocation of General Expenses                                | \$3,657,246          | \$2,189,091          | \$610,432           | \$788,357           | \$0                 | \$0                | \$53,004           | \$1,612          | \$14,749                 | \$0                   |
| Admin and General Assigned to Line Transformers               | \$81,956             | \$50,855             | \$13,158            | \$16,424            | \$0                 | \$0                | \$1,305            | \$42             | \$373                    | \$0                   |
| PIUs on Line Transformers                                     | \$431,073            | \$267,079            | \$69,035            | \$85,972            | \$0                 | \$0                | \$6,803            | \$221            | \$1,963                  | \$0                   |
| Debt Return on Line Transformers                              | \$1,657,037          | \$1,026,646          | \$265,369           | \$330,475           | \$0                 | \$0                | \$26,151           | \$850            | \$7,546                  | \$0                   |
| Equity Return on Line Transformers                            | \$2,727,570          | \$1,689,914          | \$436,811           | \$543,980           | \$0                 | \$0                | \$43,046           | \$1,399          | \$12,421                 | \$0                   |
| <b>Total</b>  | <b>\$15,988,412</b>  | <b>\$9,828,823</b>   | <b>\$2,585,292</b>  | <b>\$3,247,812</b>  | <b>\$0</b>          | <b>\$0</b>         | <b>\$247,639</b>   | <b>\$7,936</b>   | <b>\$70,910</b>          | <b>\$0</b>            |
| Billed kWh without Line Transformer Allowance                 |                      | 0                    | 0                   | 2,965,179           | 569,520             | 2,136,952          | 109,773            | 1,030            | 0                        | 327,622               |
| Billed kWh without Line Transformer Allowance                 |                      | 1,652,719,193        | 594,472,785         | 1,840,510,488       | 242,051,739         | 403,775,839        | 39,610,413         | 363,731          | 10,504,342               | 0                     |
| Line Transformation Unit Cost (\$/kW)                         | \$0.0000             | \$0.0000             | \$1.0953            | \$0.0000            | \$0.0000            | \$2.2559           | \$7.7068           | \$0.0000         | \$0.0000                 | \$0.0000              |
| Line Transformation Unit Cost (\$/kWh)                        | \$0.0059             | \$0.0043             | \$0.0018            | \$0.0000            | \$0.0000            | \$0.0063           | \$0.0218           | \$0.0068         | \$0.0000                 | \$0.0000              |
| General Plant - Gross Assets                                  | \$95,103,243         | \$54,450,644         | \$13,476,936        | \$20,407,855        | \$2,266,826         | \$1,283,455        | \$1,653,249        | \$34,795         | \$313,692                | \$1,215,791           |
| General Plant - Accumulated Depreciation                      | (\$59,159,678)       | (\$33,871,427)       | (\$8,383,428)       | (\$12,694,858)      | (\$1,410,096)       | (\$798,383)        | (\$1,028,416)      | (\$21,644)       | (\$195,134)              | (\$756,292)           |
| General Plant - Net Fixed Assets                              | \$35,943,565         | \$20,579,217         | \$5,093,508         | \$7,712,997         | \$856,730           | \$485,072          | \$624,833          | \$13,150         | \$118,558                | \$459,499             |
| General Plant - Depreciation                                  | \$5,725,932          | \$3,278,339          | \$811,413           | \$1,228,707         | \$136,480           | \$77,274           | \$99,538           | \$2,095          | \$18,887                 | \$73,200              |
| <b>Total Net Fixed Assets Excluding General Plant</b>         | <b>\$440,773,022</b> | <b>\$252,408,834</b> | <b>\$62,438,433</b> | <b>\$94,527,021</b> | <b>\$10,505,855</b> | <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b> | <b>\$1,451,577</b>       | <b>\$5,634,163</b>    |
| <b>Total Administration and General Expense</b>               | <b>\$20,198,810</b>  | <b>\$12,933,761</b>  | <b>\$2,608,166</b>  | <b>\$3,637,171</b>  | <b>\$372,982</b>    | <b>\$129,067</b>   | <b>\$259,520</b>   | <b>\$8,333</b>   | <b>\$70,332</b>          | <b>\$179,478</b>      |
| <b>Total O&amp;M</b>  | <b>\$43,027,161</b>  | <b>\$27,615,997</b>  | <b>\$5,541,598</b>  | <b>\$7,710,281</b>  | <b>\$788,752</b>    | <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>  | <b>\$149,983</b>         | <b>\$378,174</b>      |
| Line Transformer Rate Base                                    |                      |                      |                     |                     |                     |                    |                    |                  |                          |                       |
| Acct 1850 - Line Transformers - Gross Assets                  | \$100,901,269        | \$62,515,144         | \$16,158,981        | \$20,123,493        | \$0                 | \$0                | \$1,592,400        | \$51,744         | \$459,506                | \$0                   |
| Line Transformers - Accumulated Depreciation                  | (\$40,804,706)       | (\$25,281,269)       | (\$6,534,729)       | (\$8,137,987)       | \$0                 | \$0                | (\$643,970)        | (\$20,925)       | (\$185,825)              | \$0                   |
| Line Transformers - Net Fixed Assets                          | \$60,096,563         | \$37,233,875         | \$9,624,252         | \$11,985,506        | \$0                 | \$0                | \$948,430          | \$30,818         | \$273,681                | \$0                   |
| General Plant Assigned to Line Transformers - NFA             | \$4,901,121          | \$3,035,726          | \$785,113           | \$977,966           | \$0                 | \$0                | \$77,446           | \$2,517          | \$22,353                 | \$0                   |
| Line Transformer Net Fixed Assets Including General Plant     | \$64,997,683         | \$40,269,601         | \$10,409,365        | \$12,963,472        | \$0                 | \$0                | \$1,025,876        | \$33,336         | \$296,034                | \$0                   |
| General Expenses  |                      |                      |                     |                     |                     |                    |                    |                  |                          |                       |
| Acct 5005 - Operation Supervision and Engineering             | \$5,312,654          | \$2,935,193          | \$801,640           | \$1,259,949         | \$134,023           | \$0                | \$90,686           | \$1,814          | \$16,830                 | \$72,521              |
| Acct 5010 - Load Dispatching                                  | \$2,495,626          | \$1,378,810          | \$376,571           | \$591,862           | \$62,957            | \$0                | \$42,600           | \$852            | \$7,906                  | \$34,067              |
| Acct 5085 - Miscellaneous Distribution Expense                | \$10,919,089         | \$6,032,696          | \$1,647,608         | \$2,589,570         | \$275,457           | \$0                | \$186,386          | \$3,728          | \$34,590                 | \$149,052             |
| Acct 5105 - Maintenance Supervision and Engineering           | \$39,939             | \$22,066             | \$6,026             | \$9,472             | \$1,008             | \$0                | \$682              | \$14             | \$127                    | \$545                 |
| <b>Total</b>  | <b>\$18,767,307</b>  | <b>\$10,368,766</b>  | <b>\$2,831,846</b>  | <b>\$4,450,853</b>  | <b>\$473,444</b>    | <b>\$0</b>         | <b>\$320,354</b>   | <b>\$6,408</b>   | <b>\$59,453</b>          | <b>\$256,184</b>      |
| Acct 1850 - Line Transformers - Gross Assets                  | \$100,901,269        | \$62,515,144         | \$16,158,981        | \$20,123,493        | \$0                 | \$0                | \$1,592,400        | \$51,744         | \$459,506                | \$0                   |
| Acct 1815 - 1855  | \$514,940,614        | \$296,106,854        | \$74,962,856        | \$113,611,829       | \$12,058,612        | \$0                | \$9,624,322        | \$205,662        | \$1,852,286              | \$6,518,193           |

# 2019 Cost Allocation Model

## Sheet O3.2 Substation Transformers Unit Cost Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

#### Description

|   | 1                    | 2                    | 3                   | 5                    | 6                   | 7                  | 8                  | 9                        | 11                    |                    |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|--------------------|--------------------|--------------------------|-----------------------|--------------------|
|   | Residential          | GS <50               | GS>50-Regular       | Large Use 5-14.9 MW  | Large Use 2         | Street Light       | Sentinel           | Unmetered Scattered Load | Back-up/Standby Power |                    |
| Depreciation on Acct 1820-2 Distribution Station Equipment        | \$385,812            | \$136,770            | \$59,998            | \$148,348            | \$24,367            | \$0                | \$3,484            | \$0                      | \$208                 | \$13,238           |
| Depreciation on Acct 1825-2 Storage Battery Equipment             | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Depreciation on Acct 1805-2 Land Station <50 KV                   | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Depreciation on Acct 1808-2 Land Rights Station <50 KV            | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV        | \$34,745             | \$11,925             | \$3,694             | \$10,924             | \$1,458             | \$6,360            | \$226              | \$2                      | \$51                  | \$106              |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 KV         | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Depreciation on General Plant Assigned to Substation Transformers | (\$20,999)           | (\$7,524)            | (\$3,611)           | (\$8,629)            | (\$1,494)           | \$1,450            | (\$210)            | \$0                      | (\$4)                 | (\$369)            |
| Acct 5012 - Station Buildings and Fixtures Expense                | \$662,870            | \$227,514            | \$70,476            | \$208,413            | \$27,812            | \$121,334          | \$4,306            | \$34                     | \$965                 | \$2,016            |
| Acct 5016 - Distribution Station Equipment - Labour               | \$147,949            | \$52,448             | \$22,778            | \$56,888             | \$9,344             | \$0                | \$1,336            | \$0                      | \$80                  | \$5,076            |
| Acct 5017 - Distribution Station Equipment - Other                | \$312,421            | \$110,753            | \$48,099            | \$120,128            | \$19,732            | \$0                | \$2,821            | \$0                      | \$168                 | \$10,720           |
| Acct 5114 - Maintenance of Distribution Station Equipment         | \$390,137            | \$138,303            | \$60,064            | \$150,011            | \$24,640            | \$0                | \$3,523            | \$0                      | \$210                 | \$13,386           |
| Allocation of General Expenses                                    | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Admin and General Assigned to Substation Transformers             | \$400,205            | \$141,207            | \$61,627            | \$154,268            | \$25,401            | \$0                | \$3,637            | \$0                      | \$215                 | \$13,850           |
| PLs on Substation Transformers                                    | (\$12,355)           | (\$4,155)            | (\$1,993)           | (\$4,762)            | (\$825)             | \$32               | (\$116)            | \$0                      | (\$2)                 | (\$535)            |
| Debt Return on Substation Transformers                            | (\$47,494)           | (\$15,972)           | (\$7,661)           | (\$18,305)           | (\$3,171)           | \$125              | (\$445)            | \$1                      | (\$8)                 | (\$2,057)          |
| Equity Return on Substation Transformers                          | (\$78,178)           | (\$26,291)           | (\$12,610)          | (\$30,131)           | (\$5,219)           | \$205              | (\$732)            | \$1                      | (\$14)                | (\$3,366)          |
| <b>Total</b>  | <b>\$2,175,122</b>   | <b>\$764,977</b>     | <b>\$300,260</b>    | <b>\$787,152</b>     | <b>\$122,044</b>    | <b>\$129,506</b>   | <b>\$17,830</b>    | <b>\$39</b>              | <b>\$1,868</b>        | <b>\$51,444</b>    |
| Billed kWh without Substation Transformer Allowance               | 0                    | 0                    | 0                   | 5,066,406            | 569,520             | 2,136,952          | 109,773            | 1,030                    | 0                     | 327,622            |
| Billed kWh without Substation Transformer Allowance               | 1,652,719,193        | 594,472,785          | 1,840,510,488       | 242,051,739          | 403,775,839         | 39,610,413         | 363,731            | 10,504,342               | 0                     | 0                  |
| Substation Transformation Unit Cost (\$/kW)                       | \$0.0000             | \$0.0000             | \$0.1554            | \$0.2143             | \$0.0606            | \$0.1624           | \$0.0381           | \$0.0000                 | \$0.0000              | \$0.1570           |
| Substation Transformation Unit Cost (\$/kWh)                      | \$0.0005             | \$0.0005             | \$0.0004            | \$0.0005             | \$0.0003            | \$0.0005           | \$0.0001           | \$0.0002                 | \$0.0002              | \$0.0000           |
| General Plant - Gross Assets                                      | \$95,103,243         | \$54,450,644         | \$13,476,936        | \$20,407,855         | \$2,266,826         | \$1,283,455        | \$1,653,249        | \$34,795                 | \$313,692             | \$1,215,791        |
| General Plant - Accumulated Depreciation                          | (\$59,159,678)       | (\$33,871,427)       | (\$8,383,428)       | (\$12,694,858)       | (\$1,410,096)       | (\$798,383)        | (\$1,028,416)      | (\$21,644)               | (\$195,134)           | (\$756,232)        |
| General Plant - Net Fixed Assets                                  | \$35,943,565         | \$20,579,217         | \$5,093,508         | \$7,712,997          | \$856,730           | \$485,072          | \$624,833          | \$13,150                 | \$118,558             | \$459,499          |
| General Plant - Depreciation                                      | \$5,725,932          | \$3,278,339          | \$811,413           | \$1,228,707          | \$136,480           | \$77,274           | \$99,538           | \$2,095                  | \$18,887              | \$73,200           |
| <b>Total Net Fixed Assets Excluding General Plant</b>             | <b>\$440,773,022</b> | <b>\$252,408,834</b> | <b>\$62,438,433</b> | <b>\$94,527,021</b>  | <b>\$10,505,855</b> | <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b>         | <b>\$1,451,577</b>    | <b>\$5,634,163</b> |
| <b>Total Administration and General Expense</b>                   | <b>\$20,198,810</b>  | <b>\$12,933,761</b>  | <b>\$2,608,166</b>  | <b>\$3,637,171</b>   | <b>\$372,982</b>    | <b>\$129,067</b>   | <b>\$259,520</b>   | <b>\$8,333</b>           | <b>\$70,332</b>       | <b>\$179,478</b>   |
| <b>Total O&amp;M</b>  | <b>\$43,027,161</b>  | <b>\$27,615,997</b>  | <b>\$5,541,998</b>  | <b>\$7,710,281</b>   | <b>\$788,752</b>    | <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>          | <b>\$149,983</b>      | <b>\$378,174</b>   |
| Substation Transformer Rate Base Gross Plant                      |                      |                      |                     |                      |                     |                    |                    |                          |                       |                    |
| Acct 1820-2 Distribution Station Equipment                        | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1825-2 Storage Battery Equipment                             | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1805-2 Land Station <50 KV                                   | \$361,637            | \$124,123            | \$38,449            | \$113,702            | \$15,173            | \$66,195           | \$2,349            | \$19                     | \$527                 | \$1,100            |
| Acct 1806-2 Land Rights Station <50 KV                            | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1808-2 Buildings and Fixtures < 50 KV                        | \$792,498            | \$272,095            | \$84,257            | \$249,169            | \$33,250            | \$145,981          | \$5,148            | \$41                     | \$1,154               | \$2,411            |
| Acct 1810-2 Leasehold Improvements <50 KV                         | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| <b>Subtotal</b>   | <b>\$1,154,135</b>   | <b>\$396,128</b>     | <b>\$122,706</b>    | <b>\$362,871</b>     | <b>\$48,424</b>     | <b>\$211,257</b>   | <b>\$7,498</b>     | <b>\$60</b>              | <b>\$1,681</b>        | <b>\$3,511</b>     |
| Substation Transformers - Accumulated Depreciation                |                      |                      |                     |                      |                     |                    |                    |                          |                       |                    |
| Acct 1820-2 Distribution Station Equipment                        | (\$2,229,059)        | (\$790,199)          | (\$343,175)         | (\$857,090)          | (\$140,782)         | \$0                | (\$20,128)         | \$0                      | (\$1,201)             | (\$76,484)         |
| Acct 1825-2 Storage Battery Equipment                             | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1805-2 Land Station <50 KV                                   | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1806-2 Land Rights Station <50 KV                            | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1808-2 Buildings and Fixtures < 50 KV                        | (\$539,599)          | (\$185,204)          | (\$57,370)          | (\$169,655)          | (\$22,640)          | (\$98,770)         | (\$3,506)          | (\$28)                   | (\$786)               | (\$1,641)          |
| Acct 1810-2 Leasehold Improvements <50 KV                         | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| <b>Subtotal</b>   | <b>(\$2,768,658)</b> | <b>(\$975,403)</b>   | <b>(\$400,545)</b>  | <b>(\$1,026,745)</b> | <b>(\$163,422)</b>  | <b>(\$98,770)</b>  | <b>(\$23,634)</b>  | <b>(\$28)</b>            | <b>(\$1,987)</b>      | <b>(\$78,125)</b>  |
| Substation Transformers - Net Fixed Assets                        | (\$1,614,523)        | (\$579,274)          | (\$277,839)         | (\$663,874)          | (\$114,998)         | \$112,487          | (\$16,136)         | \$32                     | (\$306)               | (\$74,614)         |
| General Plant Assigned to Substation Transformers - NFA           | (\$131,764)          | (\$47,229)           | (\$22,865)          | (\$54,169)           | (\$9,378)           | \$9,103            | (\$1,318)          | \$3                      | (\$25)                | (\$6,085)          |
| Substation Transformer NFA Including General Plant                | (\$1,746,286)        | (\$626,503)          | (\$300,704)         | (\$718,043)          | (\$124,376)         | \$121,590          | (\$17,453)         | \$35                     | (\$331)               | (\$80,700)         |
| General Expenses  |                      |                      |                     |                      |                     |                    |                    |                          |                       |                    |
| Acct 5005 - Operation Supervision and Engineering                 | \$5,312,654          | \$2,935,193          | \$801,640           | \$1,259,949          | \$134,023           | \$0                | \$90,686           | \$1,814                  | \$16,830              | \$72,521           |
| Acct 5010 - Load Dispatching                                      | \$2,495,626          | \$1,378,810          | \$376,571           | \$591,862            | \$62,957            | \$0                | \$42,600           | \$852                    | \$7,906               | \$34,067           |
| Acct 5085 - Miscellaneous Distribution Expense                    | \$10,919,088         | \$6,032,696          | \$1,647,608         | \$2,589,570          | \$275,457           | \$0                | \$186,386          | \$3,728                  | \$34,590              | \$149,052          |
| Acct 5105 - Maintenance Supervision and Engineering               | \$39,939             | \$22,066             | \$6,026             | \$9,472              | \$1,008             | \$0                | \$682              | \$14                     | \$127                 | \$545              |
| <b>Total</b>  | <b>\$18,767,307</b>  | <b>\$10,368,766</b>  | <b>\$2,831,846</b>  | <b>\$4,450,853</b>   | <b>\$473,444</b>    | <b>\$0</b>         | <b>\$320,354</b>   | <b>\$6,408</b>           | <b>\$59,453</b>       | <b>\$256,184</b>   |
| Acct 1820-2 Distribution Station Equipment                        | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| Acct 1825-2 Storage Battery Equipment                             | \$0                  | \$0                  | \$0                 | \$0                  | \$0                 | \$0                | \$0                | \$0                      | \$0                   | \$0                |
| <b>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>Acct 1815 - 1855</b>   | <b>\$514,940,614</b> | <b>\$296,106,854</b> | <b>\$74,962,856</b> | <b>\$113,611,829</b> | <b>\$12,058,612</b> | <b>\$0</b>         | <b>\$9,624,322</b> | <b>\$205,662</b>         | <b>\$1,852,286</b>    | <b>\$6,518,193</b> |

# 2019 Cost Allocation Model

## Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

| Description  | Total                 | 1 Residential         | 2 GS <50             | 3 GS-50-Regular      | 5 Large Use 5-14.9 MW | 6 Large Use 2      | 7 Street Light     | 8 Sentinel        | 9 Unmetered Scattered Load | 11 Back-up/Standby Power |
|--|-----------------------|-----------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|-------------------|----------------------------|--------------------------|
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures     | \$1,684,808           | \$864,324             | \$218,225            | \$458,014            | \$74,498              | \$0                | \$22,016           | \$740             | \$6,525                    | \$40,467                 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors          | \$1,012,698           | \$519,627             | \$131,196            | \$275,355            | \$44,788              | \$0                | \$13,236           | \$445             | \$3,923                    | \$24,328                 |
| Depreciation on Acct 1840-4 Primary Underground Conduit          | \$586,981             | \$301,127             | \$76,029             | \$169,570            | \$25,955              | \$0                | \$7,670            | \$258             | \$2,273                    | \$14,088                 |
| Depreciation on Acct 1845-4 Primary Underground Conductors       | \$2,163,477           | \$1,109,887           | \$280,225            | \$588,139            | \$95,663              | \$0                | \$28,271           | \$950             | \$8,379                    | \$51,964                 |
| Depreciation on General Plant Assigned to Primary C&P            | \$2,788,345           | \$1,429,977           | \$361,241            | \$758,357            | \$123,277             | \$0                | \$36,481           | \$1,226           | \$10,814                   | \$66,970                 |
| Primary C&P Operations and Maintenance                           | \$3,356,326           | \$1,734,588           | \$440,377            | \$902,093            | \$141,959             | \$0                | \$45,723           | \$1,471           | \$13,003                   | \$77,111                 |
| Allocation of General Expenses                                   | \$9,208,955           | \$4,500,275           | \$1,225,777          | \$2,667,975          | \$434,908             | \$0                | \$108,965          | \$3,428           | \$31,141                   | \$236,486                |
| Admin and General Assigned to Primary C&P                        | \$1,577,357           | \$812,382             | \$207,264            | \$425,544            | \$67,129              | \$0                | \$21,654           | \$689             | \$6,098                    | \$36,596                 |
| PIUs on Primary C&P  | \$1,539,412           | \$789,735             | \$199,392            | \$418,488            | \$68,069              | \$0                | \$20,116           | \$676             | \$5,962                    | \$36,974                 |
| Debt Return on Primary C&P                                       | \$5,917,470           | \$3,035,724           | \$766,461            | \$1,608,659          | \$281,654             | \$0                | \$77,327           | \$2,598           | \$22,918                   | \$142,129                |
| Equity Return on Primary C&P                                     | \$9,740,469           | \$4,996,963           | \$1,261,635          | \$2,647,938          | \$430,697             | \$0                | \$127,284          | \$4,277           | \$37,724                   | \$233,952                |
| <b>Total</b>   | <b>\$39,576,499</b>   | <b>\$20,094,611</b>   | <b>\$5,167,822</b>   | <b>\$10,910,133</b>  | <b>\$1,768,597</b>    | <b>\$0</b>         | <b>\$508,744</b>   | <b>\$16,758</b>   | <b>\$148,760</b>           | <b>\$961,075</b>         |
| General Plant - Gross Assets                                     | \$95,103,243          | \$54,450,644          | \$13,476,936         | \$20,407,855         | \$2,266,826           | \$1,283,455        | \$1,653,249        | \$34,795          | \$313,692                  | \$1,215,791              |
| General Plant - Accumulated Depreciation                         | (\$59,159,678)        | (\$33,871,427)        | (\$8,383,428)        | (\$12,694,858)       | (\$1,410,096)         | (\$798,383)        | (\$1,028,416)      | (\$21,644)        | (\$195,134)                | (\$756,292)              |
| General Plant - Net Fixed Assets                                 | \$35,943,565          | \$20,579,217          | \$5,093,508          | \$7,712,997          | \$856,730             | \$485,072          | \$624,833          | \$13,150          | \$118,558                  | \$459,499                |
| General Plant - Depreciation                                     | \$5,725,932           | \$3,278,339           | \$811,413            | \$1,228,707          | \$136,480             | \$77,274           | \$99,538           | \$2,095           | \$18,887                   | \$73,200                 |
| <b>Total Net Fixed Assets Excluding General Plant</b>            | <b>\$440,773,022</b>  | <b>\$252,408,834</b>  | <b>\$62,438,433</b>  | <b>\$94,527,021</b>  | <b>\$10,505,855</b>   | <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b>  | <b>\$1,451,577</b>         | <b>\$5,634,163</b>       |
| <b>Total Administration and General Expense</b>                  | <b>\$20,198,810</b>   | <b>\$12,933,761</b>   | <b>\$2,608,166</b>   | <b>\$3,637,171</b>   | <b>\$372,982</b>      | <b>\$129,067</b>   | <b>\$259,520</b>   | <b>\$8,333</b>    | <b>\$70,332</b>            | <b>\$179,478</b>         |
| <b>Total O&amp;M</b>   | <b>\$43,027,161</b>   | <b>\$27,615,997</b>   | <b>\$5,541,598</b>   | <b>\$7,710,281</b>   | <b>\$788,752</b>      | <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>   | <b>\$149,983</b>           | <b>\$378,174</b>         |
| <b>Primary Conductors and Poles Gross Assets</b>                 |                       |                       |                      |                      |                       |                    |                    |                   |                            |                          |
| Acct 1830-4 Primary Poles, Towers & Fixtures                     | \$57,361,276          | \$29,426,937          | \$7,429,724          | \$15,593,612         | \$2,536,359           | \$0                | \$749,570          | \$25,188          | \$222,154                  | \$1,377,733              |
| Acct 1835-4 Primary Overhead Conductors                          | \$44,440,724          | \$22,798,558          | \$5,756,188          | \$12,081,171         | \$1,965,047           | \$0                | \$580,730          | \$19,514          | \$172,114                  | \$1,067,400              |
| Acct 1840-4 Primary Underground Conduit                          | \$83,901,778          | \$43,042,494          | \$10,867,385         | \$22,808,624         | \$3,709,907           | \$0                | \$1,096,388        | \$36,842          | \$324,942                  | \$2,015,196              |
| Acct 1845-4 Primary Underground Conductors                       | \$64,811,502          | \$33,248,981          | \$8,394,715          | \$17,618,949         | \$2,865,788           | \$0                | \$846,926          | \$28,459          | \$251,008                  | \$1,556,876              |
| <b>Subtotal</b>  | <b>\$250,515,281</b>  | <b>\$128,516,970</b>  | <b>\$32,448,013</b>  | <b>\$68,102,357</b>  | <b>\$11,077,101</b>   | <b>\$0</b>         | <b>\$3,273,614</b> | <b>\$110,004</b>  | <b>\$970,217</b>           | <b>\$6,017,005</b>       |
| <b>Primary Conductors and Poles Accumulated Depreciation</b>     |                       |                       |                      |                      |                       |                    |                    |                   |                            |                          |
| Acct 1830-4 Primary Poles, Towers & Fixtures                     | (\$9,581,663)         | (\$4,915,494)         | (\$1,241,066)        | (\$2,604,767)        | (\$423,675)           | \$0                | (\$125,209)        | (\$4,207)         | (\$37,109)                 | (\$230,137)              |
| Acct 1835-4 Primary Overhead Conductors                          | (\$6,026,673)         | (\$3,091,746)         | (\$780,605)          | (\$1,638,346)        | (\$266,483)           | \$0                | (\$78,754)         | (\$2,646)         | (\$23,341)                 | (\$144,752)              |
| Acct 1840-4 Primary Underground Conduit                          | (\$3,359,515)         | (\$1,723,467)         | (\$435,141)          | (\$913,281)          | (\$148,549)           | \$0                | (\$43,901)         | (\$1,475)         | (\$13,011)                 | (\$80,691)               |
| Acct 1845-4 Primary Underground Conductors                       | (\$16,935,634)        | (\$8,688,158)         | (\$2,193,589)        | (\$4,363,937)        | (\$748,847)           | \$0                | (\$221,307)        | (\$7,437)         | (\$65,590)                 | (\$406,769)              |
| <b>Subtotal</b>  | <b>(\$35,903,485)</b> | <b>(\$18,418,865)</b> | <b>(\$4,650,402)</b> | <b>(\$9,760,331)</b> | <b>(\$1,587,554)</b>  | <b>\$0</b>         | <b>(\$469,170)</b> | <b>(\$15,766)</b> | <b>(\$139,050)</b>         | <b>(\$862,348)</b>       |
| <b>Primary Conductor &amp; Poles - Net Fixed Assets</b>          | <b>\$214,611,796</b>  | <b>\$110,098,105</b>  | <b>\$27,797,611</b>  | <b>\$58,342,026</b>  | <b>\$9,489,547</b>    | <b>\$0</b>         | <b>\$2,804,445</b> | <b>\$94,239</b>   | <b>\$831,167</b>           | <b>\$5,154,656</b>       |
| General Plant Assigned to Primary C&P - NFA                      | \$17,503,361          | \$8,976,440           | \$2,267,631          | \$4,760,458          | \$773,852             | \$0                | \$229,004          | \$7,697           | \$67,886                   | \$420,393                |
| Primary C&P Net Fixed Assets Including General Plant             | \$232,115,157         | \$119,074,546         | \$30,065,242         | \$63,102,484         | \$10,263,399          | \$0                | \$3,033,449        | \$101,936         | \$899,052                  | \$5,575,049              |
| Acct 1830-3 Bulk Poles, Towers & Fixtures                        | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0               | \$0                        | \$0                      |
| Acct 1835-3 Bulk Overhead Conductors                             | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0               | \$0                        | \$0                      |
| Acct 1840-3 Bulk Underground Conduit                             | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0               | \$0                        | \$0                      |
| Acct 1845-3 Bulk Underground Conductors                          | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0               | \$0                        | \$0                      |
| <b>Subtotal</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>Acct 1830-5 Secondary Poles, Towers &amp; Fixtures</b>        | <b>\$52,737,143</b>   | <b>\$31,918,000</b>   | <b>\$9,495,108</b>   | <b>\$8,944,553</b>   | <b>\$0</b>            | <b>\$0</b>         | <b>\$2,165,603</b> | <b>\$20,558</b>   | <b>\$193,321</b>           | <b>\$0</b>               |
| Acct 1835-5 Secondary Overhead Conductors                        | \$28,091,876          | \$17,001,992          | \$5,057,828          | \$4,764,560          | \$0                   | \$0                | \$1,153,567        | \$10,951          | \$102,978                  | \$0                      |
| Acct 1840-5 Secondary Underground Conduit                        | \$1,712,281           | \$1,036,321           | \$308,289            | \$290,414            | \$0                   | \$0                | \$70,313           | \$667             | \$6,277                    | \$0                      |
| Acct 1845-5 Secondary Underground Conductors                     | \$29,866,777          | \$18,089,317          | \$5,380,993          | \$5,069,986          | \$0                   | \$0                | \$1,227,273        | \$11,650          | \$109,558                  | \$0                      |
| <b>Subtotal</b>  | <b>\$112,428,077</b>  | <b>\$68,044,629</b>   | <b>\$20,242,218</b>  | <b>\$19,068,513</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$4,616,757</b> | <b>\$43,826</b>   | <b>\$412,134</b>           | <b>\$0</b>               |
| <b>Operations and Maintenance</b>                                |                       |                       |                      |                      |                       |                    |                    |                   |                            |                          |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$256,820             | \$142,233             | \$39,007             | \$58,195             | \$6,330               | \$0                | \$6,538            | \$107             | \$971                      | \$3,438                  |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$749,613             | \$415,154             | \$113,855            | \$169,861            | \$18,476              | \$0                | \$19,084           | \$313             | \$2,834                    | \$10,036                 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$301,485             | \$159,537             | \$41,719             | \$76,556             | \$10,995              | \$0                | \$5,419            | \$130             | \$1,157                    | \$5,972                  |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$907,061             | \$479,991             | \$125,518            | \$230,331            | \$33,079              | \$0                | \$16,303           | \$390             | \$3,480                    | \$17,968                 |
| Acct 5060 Underground Distribution Lines & Feeders - Rental Paid | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0               | \$0                        | \$0                      |
| Acct 5065 Overhead Distribution Lines & Feeders - Rental Paid    | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0               | \$0                        | \$0                      |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$54,708              | \$30,482              | \$8,410              | \$12,193             | \$1,260               | \$0                | \$1,449            | \$23              | \$206                      | \$685                    |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$928,467             | \$509,474             | \$138,427            | \$215,637            | \$25,154              | \$0                | \$22,200           | \$390             | \$3,521                    | \$13,663                 |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$1,013,892           | \$561,518             | \$153,995            | \$229,746            | \$24,990              | \$0                | \$25,812           | \$423             | \$3,834                    | \$13,574                 |
| Acct 5145 Maintenance of Underground Conduit                     | \$128,897             | \$66,358              | \$16,824             | \$34,774             | \$5,585               | \$0                | \$1,756            | \$56              | \$499                      | \$3,034                  |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$531,688             | \$288,236             | \$77,344             | \$127,383            | \$16,090              | \$0                | \$11,646           | \$225             | \$2,024                    | \$8,740                  |
| <b>Total</b>   | <b>\$4,872,622</b>    | <b>\$2,652,984</b>    | <b>\$715,099</b>     | <b>\$1,154,677</b>   | <b>\$141,959</b>      | <b>\$0</b>         | <b>\$110,207</b>   | <b>\$2,058</b>    | <b>\$18,527</b>            | <b>\$77,111</b>          |
| <b>General Expenses</b>  |                       |                       |                      |                      |                       |                    |                    |                   |                            |                          |
| Acct 5005 - Operation Supervision and Engineering                | \$5,312,654           | \$2,935,193           | \$801,640            | \$1,259,949          | \$134,023             | \$0                | \$90,686           | \$1,814           | \$16,830                   | \$72,521                 |
| Acct 5010 - Load Dispatching                                     | \$2,495,626           | \$1,378,810           | \$376,571            | \$591,862            | \$62,957              | \$0                | \$42,600           | \$852             | \$7,906                    | \$34,067                 |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$10,919,088          | \$6,032,696           | \$1,647,608          | \$2,589,570          | \$275,457             | \$0                | \$186,386          | \$3,728           | \$34,590                   | \$149,052                |
| Acct 5105 - Maintenance Supervision and Engineering              | \$39,939              | \$22,066              | \$6,026              | \$9,472              | \$1,008               | \$0                | \$682              | \$14              | \$127                      | \$545                    |
| <b>Total</b>   | <b>\$18,767,307</b>   | <b>\$10,368,766</b>   | <b>\$2,831,846</b>   | <b>\$4,450,853</b>   | <b>\$473,444</b>      | <b>\$0</b>         | <b>\$320,354</b>   | <b>\$6,408</b>    | <b>\$59,453</b>            | <b>\$256,184</b>         |
| <b>Primary Conductors and Poles Gross Assets</b>                 | <b>\$250,515,281</b>  | <b>\$128,516,970</b>  | <b>\$32,448,013</b>  | <b>\$68,102,357</b>  | <b>\$11,077,101</b>   | <b>\$0</b>         | <b>\$3,273,614</b> | <b>\$110,004</b>  | <b>\$970,217</b>           | <b>\$6,017,005</b>       |
| Acct 1815 - 1855   | \$514,940,614         | \$296,106,854         | \$74,962,856         | \$113,611,829        | \$12,058,612          | \$0                | \$9,624,322        | \$205,662         | \$1,852,286                | \$6,518,193              |

| Grouping of Operation and Maintenance | Total               | Residential         | GS <50            | GS-50-Regular       | Large Use 5-14.9 MW | Large Use 2 | Street Light      | Sentinel        | Unmetered Scattered Load | Back-up/Standby Power |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------|-------------------|-----------------|--------------------------|-----------------------|
| 1830                                  | \$ 54,708           | \$ 30,482           | \$ 8,410          | \$ 12,193           | \$ 1,260            | \$ -        | \$ 1,449          | \$ 23           | \$ 206                   | \$ 685                |
| 1835                                  | \$ 928,467          | \$ 509,474          | \$ 138,427        | \$ 215,637          | \$ 25,154           | \$ -        | \$ 22,200         | \$ 390          | \$ 3,521                 | \$ 13,663             |
| 1840                                  | \$ 128,897          | \$ 66,358           | \$ 16,824         | \$ 34,774           | \$ 5,585            | \$ -        | \$ 1,756          | \$ 56           | \$ 499                   | \$ 3,034              |
| 1845                                  | \$ 531,688          | \$ 288,236          | \$ 77,344         | \$ 127,383          | \$ 16,090           | \$ -        | \$ 11,646         | \$ 225          | \$ 2,024                 | \$ 8,740              |
| 1830 & 1835                           | \$ 2,020,325        | \$ 1,116,905        | \$ 306,856        | \$ 457,802          | \$ 49,796           | \$ -        | \$ 51,434         | \$ 843          | \$ 7,639                 | \$ 27,049             |
| 1840 & 1845                           | \$ 1,208,546        | \$ 630,528          | \$ 167,237        | \$ 306,858          | \$ 44,074           | \$ -        | \$ 21,722         | \$ 520          | \$ 4,837                 | \$ 23,941             |
| <b>Total</b>                          | <b>\$ 4,872,622</b> | <b>\$ 2,652,984</b> | <b>\$ 715,099</b> | <b>\$ 1,154,677</b> | <b>\$ 141,959</b>   | <b>\$ -</b> | <b>\$ 110,207</b> | <b>\$ 2,058</b> | <b>\$ 18,527</b>         | <b>\$ 77,111</b>      |

# 2019 Cost Allocation Model

## Sheet O3-4 Secondary Cost Pool Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

| Description  |                       |                       |                      |                      |                       |                    |                    |                  |                            |                          |
|--|-----------------------|-----------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|------------------|----------------------------|--------------------------|
|  | Total                 | 1 Residential         | 2 GS <50             | 3 GS>50-Regular      | 5 Large Use 5-14.9 MW | 6 Large Use 2      | 7 Street Light     | 8 Sentinel       | 9 Unmetered Scattered Load | 11 Back-up/Standby Power |
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures   | \$1,548,989           | \$937,491             | \$278,889            | \$262,718            | \$0                   | \$0                | \$63,608           | \$604            | \$5,678                    | \$0                      |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors        | \$640,273             | \$387,511             | \$115,279            | \$108,594            | \$0                   | \$0                | \$26,292           | \$250            | \$2,347                    | \$0                      |
| Depreciation on Acct 1840-5 Secondary Underground Conduit        | \$11,979              | \$7,250               | \$2,157              | \$2,032              | \$0                   | \$0                | \$492              | \$5              | \$44                       | \$0                      |
| Depreciation on Acct 1845-5 Secondary Underground Conductors     | \$1,065,384           | \$644,800             | \$191,818            | \$180,696            | \$0                   | \$0                | \$43,749           | \$415            | \$3,905                    | \$0                      |
| Depreciation on General Plant Assigned to Secondary C&P          | \$1,194,384           | \$722,655             | \$215,098            | \$202,673            | \$0                   | \$0                | \$49,107           | \$486            | \$4,385                    | \$0                      |
| Secondary C&P Operations and Maintenance                         | \$1,516,295           | \$918,396             | \$274,722            | \$252,584            | \$0                   | \$0                | \$64,484           | \$586            | \$5,524                    | \$0                      |
| Allocation of General Expenses                                   | \$4,062,694           | \$2,382,717           | \$764,683            | \$747,027            | \$0                   | \$0                | \$153,673          | \$1,366          | \$13,228                   | \$0                      |
| Admin and General Assigned to Primary C&P                        | \$711,977             | \$430,124             | \$129,299            | \$119,152            | \$0                   | \$0                | \$30,538           | \$275            | \$2,590                    | \$0                      |
| PILs on Secondary C&P  | \$659,422             | \$399,101             | \$118,726            | \$111,842            | \$0                   | \$0                | \$27,079           | \$257            | \$2,417                    | \$0                      |
| Debt Return on Secondary C&P                                     | \$2,534,807           | \$1,534,137           | \$456,382            | \$429,919            | \$0                   | \$0                | \$104,090          | \$988            | \$9,292                    | \$0                      |
| Equity Return on Secondary C&P                                   | \$4,172,427           | \$2,525,270           | \$751,228            | \$707,870            | \$0                   | \$0                | \$171,337          | \$1,626          | \$15,295                   | \$0                      |
| <b>Total</b>   | <b>\$18,118,632</b>   | <b>\$10,889,452</b>   | <b>\$3,298,281</b>   | <b>\$3,124,908</b>   | <b>\$0</b>            | <b>\$0</b>         | <b>\$734,448</b>   | <b>\$6,838</b>   | <b>\$64,706</b>            | <b>\$0</b>               |
| General Plant - Gross Assets                                     | \$95,103,243          | \$54,450,644          | \$13,476,936         | \$20,407,855         | \$2,266,826           | \$1,283,455        | \$1,653,249        | \$34,795         | \$133,692                  | \$1,215,791              |
| General Plant - Accumulated Depreciation                         | (\$59,159,678)        | (\$33,871,427)        | (\$8,383,428)        | (\$12,694,858)       | (\$1,410,096)         | (\$798,383)        | (\$1,028,416)      | (\$21,644)       | (\$195,134)                | (\$756,282)              |
| General Plant - Net Fixed Assets                                 | \$35,943,565          | \$20,579,217          | \$5,093,508          | \$7,712,997          | \$856,730             | \$485,072          | \$624,833          | \$13,150         | \$18,558                   | \$459,499                |
| General Plant - Depreciation                                     | \$5,725,932           | \$3,278,339           | \$811,413            | \$1,228,707          | \$136,480             | \$77,274           | \$99,538           | \$2,095          | \$18,887                   | \$73,200                 |
| <b>Total Net Fixed Assets Excluding General Plant</b>            | <b>\$440,773,022</b>  | <b>\$252,408,834</b>  | <b>\$62,438,433</b>  | <b>\$94,527,021</b>  | <b>\$10,505,855</b>   | <b>\$5,994,256</b> | <b>\$7,651,883</b> | <b>\$161,000</b> | <b>\$1,451,577</b>         | <b>\$5,634,163</b>       |
| <b>Total Administration and General Expense</b>                  | <b>\$20,198,810</b>   | <b>\$12,933,761</b>   | <b>\$2,608,166</b>   | <b>\$3,637,171</b>   | <b>\$372,982</b>      | <b>\$129,067</b>   | <b>\$259,520</b>   | <b>\$8,333</b>   | <b>\$70,332</b>            | <b>\$179,478</b>         |
| <b>Total O&amp;M</b>   | <b>\$43,027,161</b>   | <b>\$27,615,997</b>   | <b>\$5,541,598</b>   | <b>\$7,710,281</b>   | <b>\$788,752</b>      | <b>\$276,587</b>   | <b>\$547,994</b>   | <b>\$17,796</b>  | <b>\$149,983</b>           | <b>\$378,174</b>         |
| <b>Secondary Conductors and Poles Gross Plant</b>                |                       |                       |                      |                      |                       |                    |                    |                  |                            |                          |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                   | \$52,737,143          | \$31,918,000          | \$9,495,108          | \$8,944,553          | \$0                   | \$0                | \$2,165,603        | \$20,558         | \$193,321                  | \$0                      |
| Acct 1835-5 Secondary Overhead Conductors                        | \$28,091,876          | \$17,001,992          | \$5,057,828          | \$4,764,560          | \$0                   | \$0                | \$1,153,567        | \$10,951         | \$102,978                  | \$0                      |
| Acct 1840-5 Secondary Underground Conduit                        | \$1,712,281           | \$1,036,321           | \$308,289            | \$290,414            | \$0                   | \$0                | \$70,312           | \$667            | \$6,277                    | \$0                      |
| Acct 1845-5 Secondary Underground Conductors                     | \$29,886,777          | \$18,088,317          | \$5,380,993          | \$5,068,986          | \$0                   | \$0                | \$1,227,273        | \$11,650         | \$109,558                  | \$0                      |
| <b>Subtotal</b>  | <b>\$112,428,077</b>  | <b>\$68,044,629</b>   | <b>\$20,242,218</b>  | <b>\$19,068,513</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$4,616,757</b> | <b>\$43,826</b>  | <b>\$412,134</b>           | <b>\$0</b>               |
| <b>Secondary Conductors and Poles Accumulated Depreciation</b>   |                       |                       |                      |                      |                       |                    |                    |                  |                            |                          |
| Acct 1830-5 Secondary Poles, Towers & Fixtures                   | (\$8,809,245)         | (\$5,331,603)         | (\$1,586,069)        | (\$1,494,104)        | \$0                   | \$0                | (\$361,744)        | (\$3,434)        | (\$32,293)                 | \$0                      |
| Acct 1835-5 Secondary Overhead Conductors                        | (\$3,809,581)         | (\$2,305,655)         | (\$685,900)          | (\$646,129)          | \$0                   | \$0                | (\$156,437)        | (\$1,485)        | (\$13,965)                 | \$0                      |
| Acct 1840-5 Secondary Underground Conduit                        | (\$68,562)            | (\$41,495)            | (\$12,344)           | (\$11,628)           | \$0                   | \$0                | (\$2,815)          | (\$271)          | (\$251)                    | \$0                      |
| Acct 1845-5 Secondary Underground Conductors                     | (\$7,809,594)         | (\$4,726,586)         | (\$1,406,086)        | (\$1,324,557)        | \$0                   | \$0                | (\$320,694)        | (\$3,044)        | (\$28,628)                 | \$0                      |
| <b>Subtotal</b>  | <b>(\$20,496,982)</b> | <b>(\$12,405,349)</b> | <b>(\$3,690,398)</b> | <b>(\$3,476,418)</b> | <b>\$0</b>            | <b>\$0</b>         | <b>(\$841,699)</b> | <b>(\$7,999)</b> | <b>(\$75,137)</b>          | <b>\$0</b>               |
| Secondary Conductor & Poles - Net Fixed Assets                   | \$91,931,095          | \$55,639,280          | \$16,551,820         | \$15,592,095         | \$0                   | \$0                | \$3,775,067        | \$35,836         | \$336,997                  | \$0                      |
| General Plant Assigned to Secondary C&P - NFA                    | \$7,497,543           | \$4,536,342           | \$1,350,239          | \$1,272,248          | \$0                   | \$0                | \$308,262          | \$2,927          | \$27,524                   | \$0                      |
| Secondary C&P Net Fixed Assets Including General Plant           | \$99,428,638          | \$60,175,622          | \$17,902,060         | \$16,864,343         | \$0                   | \$0                | \$4,083,330        | \$38,763         | \$364,521                  | \$0                      |
| Acct 1830-3 Bulk Poles, Towers & Fixtures                        | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0              | \$0                        | \$0                      |
| Acct 1835-3 Bulk Overhead Conductors                             | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0              | \$0                        | \$0                      |
| Acct 1840-3 Bulk Underground Conduit                             | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0              | \$0                        | \$0                      |
| Acct 1845-3 Bulk Underground Conductors                          | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0              | \$0                        | \$0                      |
| <b>Subtotal</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>               |
| Acct 1830-4 Primary Poles, Towers & Fixtures                     | \$57,361,276          | \$29,426,937          | \$7,429,724          | \$15,593,612         | \$2,536,359           | \$0                | \$749,570          | \$25,188         | \$222,154                  | \$1,377,733              |
| Acct 1835-4 Primary Overhead Conductors                          | \$44,440,724          | \$22,798,558          | \$5,756,188          | \$12,081,171         | \$1,869,047           | \$0                | \$590,730          | \$19,514         | \$172,114                  | \$1,067,400              |
| Acct 1840-4 Primary Underground Conduit                          | \$83,901,778          | \$43,042,404          | \$10,867,385         | \$22,808,624         | \$3,709,907           | \$0                | \$1,096,388        | \$36,842         | \$324,942                  | \$2,015,196              |
| Acct 1845-4 Primary Underground Conductors                       | \$64,811,502          | \$33,248,981          | \$8,394,715          | \$17,618,949         | \$2,865,788           | \$0                | \$846,926          | \$28,459         | \$251,008                  | \$1,556,676              |
| <b>Subtotal</b>  | <b>\$250,515,281</b>  | <b>\$128,516,970</b>  | <b>\$32,448,013</b>  | <b>\$68,102,357</b>  | <b>\$11,077,101</b>   | <b>\$0</b>         | <b>\$3,273,614</b> | <b>\$110,004</b> | <b>\$970,217</b>           | <b>\$6,017,005</b>       |
| <b>Operations and Maintenance</b>                                |                       |                       |                      |                      |                       |                    |                    |                  |                            |                          |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour         | \$256,820             | \$142,233             | \$39,007             | \$58,195             | \$6,330               | \$0                | \$6,538            | \$107            | \$971                      | \$3,438                  |
| Acct 5025 Overhead Distribution Lines & Feeders - Other          | \$749,613             | \$415,154             | \$113,855            | \$169,861            | \$18,476              | \$0                | \$19,084           | \$313            | \$2,834                    | \$10,036                 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour      | \$301,485             | \$159,537             | \$41,719             | \$76,556             | \$10,995              | \$0                | \$5,419            | \$130            | \$1,157                    | \$5,972                  |
| Acct 5045 Underground Distribution Lines & Feeders - Other       | \$907,051             | \$479,991             | \$125,518            | \$230,331            | \$33,079              | \$0                | \$16,303           | \$390            | \$3,480                    | \$17,968                 |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0              | \$0                        | \$0                      |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid    | \$0                   | \$0                   | \$0                  | \$0                  | \$0                   | \$0                | \$0                | \$0              | \$0                        | \$0                      |
| Acct 5120 Maintenance of Poles, Towers & Fixtures                | \$54,708              | \$30,482              | \$8,410              | \$12,193             | \$1,260               | \$0                | \$1,449            | \$23             | \$206                      | \$685                    |
| Acct 5125 Maintenance of Overhead Conductors & Devices           | \$928,467             | \$509,474             | \$138,427            | \$216,637            | \$25,154              | \$0                | \$22,200           | \$390            | \$3,621                    | \$13,663                 |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way   | \$1,013,892           | \$561,518             | \$153,995            | \$229,746            | \$24,990              | \$0                | \$25,812           | \$423            | \$3,834                    | \$13,574                 |
| Acct 5145 Maintenance of Underground Conduit                     | \$128,887             | \$66,358              | \$16,824             | \$34,774             | \$5,585               | \$0                | \$1,756            | \$56             | \$499                      | \$3,034                  |
| Acct 5150 Maintenance of Underground Conductors & Devices        | \$531,688             | \$288,236             | \$77,344             | \$127,383            | \$16,090              | \$0                | \$11,646           | \$225            | \$2,024                    | \$8,740                  |
| <b>Total</b>   | <b>\$4,872,622</b>    | <b>\$2,652,984</b>    | <b>\$715,099</b>     | <b>\$1,154,677</b>   | <b>\$141,959</b>      | <b>\$0</b>         | <b>\$110,207</b>   | <b>\$2,058</b>   | <b>\$18,527</b>            | <b>\$77,111</b>          |
| <b>General Expenses</b>  |                       |                       |                      |                      |                       |                    |                    |                  |                            |                          |
| Acct 5005 - Operation Supervision and Engineering                | \$5,312,654           | \$2,935,193           | \$801,640            | \$1,259,949          | \$134,023             | \$0                | \$90,686           | \$1,814          | \$16,830                   | \$72,521                 |
| Acct 5010 - Load Dispatching                                     | \$2,495,626           | \$1,378,810           | \$376,571            | \$591,862            | \$62,957              | \$0                | \$42,600           | \$852            | \$7,906                    | \$34,067                 |
| Acct 5085 - Miscellaneous Distribution Expense                   | \$10,919,088          | \$6,032,696           | \$1,647,608          | \$2,589,570          | \$275,457             | \$0                | \$186,386          | \$3,728          | \$34,590                   | \$149,052                |
| Acct 5105 - Maintenance Supervision and Engineering              | \$39,939              | \$22,066              | \$6,026              | \$9,472              | \$1,008               | \$0                | \$682              | \$14             | \$127                      | \$545                    |
| <b>Total</b>   | <b>\$18,767,307</b>   | <b>\$10,368,766</b>   | <b>\$2,831,846</b>   | <b>\$4,450,853</b>   | <b>\$473,444</b>      | <b>\$0</b>         | <b>\$320,354</b>   | <b>\$6,408</b>   | <b>\$59,453</b>            | <b>\$256,184</b>         |
| <b>Secondary Conductors and Poles Gross Assets</b>               | <b>\$112,428,077</b>  | <b>\$68,044,629</b>   | <b>\$20,242,218</b>  | <b>\$19,068,513</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$4,616,757</b> | <b>\$43,826</b>  | <b>\$412,134</b>           | <b>\$0</b>               |
| Acct 1815 - 1855   | \$514,940,614         | \$296,106,854         | \$74,962,856         | \$113,611,829        | \$12,058,612          | \$0                | \$9,624,322        | \$205,662        | \$1,852,286                | \$6,518,193              |

| Grouping of Operation and Maintenance | Total               | Residential         | GS <50            | GS>50-Regular       | Large Use 5-14.9 MW | Large Use 2 | Street Light      | Sentinel        | Unmetered Scattered Load | Back-up/Standby Power |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------|-------------------|-----------------|--------------------------|-----------------------|
| 1830                                  | \$ 54,708           | \$ 30,482           | \$ 8,410          | \$ 12,193           | \$ 1,260            | \$ -        | \$ 1,449          | \$ 23           | \$ 206                   | \$ 685                |
| 1835                                  | \$ 928,467          | \$ 509,474          | \$ 138,427        | \$ 216,637          | \$ 25,154           | \$ -        | \$ 22,200         | \$ 390          | \$ 3,621                 | \$ 13,663             |
| 1840                                  | \$ 128,887          | \$ 66,358           | \$ 16,824         | \$ 34,774           | \$ 5,585            | \$ -        | \$ 1,756          | \$ 56           | \$ 499                   | \$ 3,034              |
| 1845                                  | \$ 531,688          | \$ 288,236          | \$ 77,344         | \$ 127,383          | \$ 16,090           | \$ -        | \$ 11,646         | \$ 225          | \$ 2,024                 | \$ 8,740              |
| 1830 & 1835                           | \$ 2,020,325        | \$ 1,118,905        | \$ 308,856        | \$ 457,802          | \$ 49,796           | \$ -        | \$ 51,434         | \$ 843          | \$ 7,639                 | \$ 27,049             |
| 1840 & 1845                           | \$ 1,208,546        | \$ 639,528          | \$ 167,237        | \$ 306,888          | \$ 44,074           | \$ -        | \$ 21,722         | \$ 520          | \$ 4,637                 | \$ 23,941             |
| <b>Total</b>                          | <b>\$ 4,872,622</b> | <b>\$ 2,652,984</b> | <b>\$ 715,099</b> | <b>\$ 1,154,677</b> | <b>\$ 141,959</b>   | <b>\$ -</b> | <b>\$ 110,207</b> | <b>\$ 2,058</b> | <b>\$ 18,527</b>         | <b>\$ 77,111</b>      |





# 2019 Cost Allocation Model

## Sheet 03.5 USL Metering Credit Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

| <u>Description</u>                                    | GS <50              |
|---|---------------------|
| Depreciation on Acct 1860 Metering                    | \$389,972           |
| Depreciation on General Plant Assigned to Metering    | \$40,692            |
| Acct 5065 - Meter expense                             | \$722,785           |
| Acct 5070 & 5075 - Customer Premises                  | \$46,940            |
| Acct 5175 - Meter Maintenance                         | \$18,877            |
| Acct 5310 - Meter Reading                             | \$0                 |
| Admin and General Assigned to Metering                | \$371,157           |
| PIs on Metering                                       | \$22,461            |
| Debt Return on Metering                               | \$86,338            |
| Equity Return on Metering                             | \$142,117           |
| <b>Total</b>  | <b>\$1,841,339</b>  |
| Number of Customers                                   | 18,709              |
| Metering Unit Cost (\$/Customer/Month)                | <b>\$8.20</b>       |
| General Plant - Gross Assets                          | \$13,476,936        |
| General Plant - Accumulated Depreciation              | (\$8,383,428)       |
| General Plant - Net Fixed Assets                      | \$5,093,508         |
| General Plant - Depreciation                          | \$811,413           |
| <b>Total Net Fixed Assets Excluding General Plant</b> | <b>\$62,438,433</b> |
| <b>Total Administration and General Expense</b>       | <b>\$2,608,166</b>  |
| <b>Total O&amp;M</b>                                  | <b>\$5,541,598</b>  |
| Metering Rate Base                                    |                     |
| Acct 1860 - Metering - Gross Assets                   | \$6,084,106         |
| Metering - Accumulated Depreciation                   | (\$2,952,833)       |
| Metering - Net Fixed Assets                           | \$3,131,273         |
| General Plant Assigned to Metering - NFA              | \$255,438           |
| Metering Net Fixed Assets Including General Plant     | \$3,386,711         |



# 2019 Cost Allocation Model

**EB-2016-0077**

**Sheet O3.6 MicroFIT Charge Worksheet -**

**Instructions:**

More Instructions provided on the first tab in this workbook.

**ALLOCATION BY RATE CLASSIFICATION**

| <u>Description</u>  | <u>Residential</u>     | <u>Monthly<br/>Unit Cost</u> |
|---|------------------------|------------------------------|
| Customer Premises - Operations Labour (5070)                    | \$ 517,850.59          | \$ 0.19                      |
| Customer Premises - Materials and Expenses (5075)               | \$ 53,600.15           | \$ 0.02                      |
| Meter Expenses (5065)   | \$ 3,949,009.47        | \$ 1.44                      |
| Maintenance of Meters (5175)                                    | \$ 103,133.98          | \$ 0.04                      |
| Meter Reading Expenses (5310)                                   | \$ -                   | \$ -                         |
| Customer Billing (5315)   | \$ -                   | \$ -                         |
| Amortization Expense - General Plant Assigned to Meters         | \$ 222,202.81          | \$ 0.08                      |
| Admin and General Expenses allocated to O&M expenses for meters | \$ 857,132.17          | \$ 0.31                      |
| Allocated PILS (general plant assigned to meters)               | \$ 9,250.96            | \$ 0.00                      |
| Interest Expense  | \$ 35,560.51           | \$ 0.01                      |
| Income Expenses   | \$ 58,534.47           | \$ 0.02                      |
| <b>Total Cost</b>   | <b>\$ 5,806,275.11</b> | <b>\$ 2.12</b>               |
| Number of Residential Customers                                 | 227762.4379            |                              |

# 2019 Cost Allocation Model

EB-2016-0077

Sheet 04 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

| USoA Account # | Accounts   | O1 Grouping | Total           | 1 Residential   | 2 GS <50       | 3 GS-50-Regular | 5 Large Use 5-14.9 MW | 6 Large Use 2 | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | 11 Back-up/Standby Power |
|----------------|--|-------------|-----------------|-----------------|----------------|-----------------|-----------------------|---------------|----------------|------------|----------------------------|--------------------------|
| 1565           | Conservation and Demand Management Expenditures and Recoveries                   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1608           | Franchises and Consents  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1805           | Land   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1805-1         | Land Station >50 kV  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1805-2         | Land Station <50 kV  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1806           | Land Rights  | dp          | \$361,637       | \$124,123       | \$38,449       | \$113,702       | \$15,173              | \$66,195      | \$2,349        | \$19       | \$527                      | \$1,100                  |
| 1806-1         | Land Rights Station >50 kV   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1806-2         | Land Rights Station <50 kV   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1808           | Buildings and Fixtures   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1808-1         | Buildings and Fixtures > 50 kV   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1808-2         | Buildings and Fixtures < 50 kV   | dp          | \$792,498       | \$272,005       | \$84,257       | \$249,169       | \$33,250              | \$145,061     | \$5,148        | \$41       | \$1,154                    | \$2,411                  |
| 1810           | Leasehold Improvements   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1810-1         | Leasehold Improvements <50 kV  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1810-2         | Leasehold Improvements >50 kV  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1815           | Transformer Station Equipment - Normally Primary above 50 kV                     | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1820           | Distribution Station Equipment - Normally Primary below 50 kV                    | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1820-1         | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1820-2         | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | dp          | \$14,606,735    | \$5,178,069     | \$2,248,783    | \$5,616,402     | \$922,526             | \$0           | \$131,897      | \$0        | \$7,870                    | \$501,189                |
| 1820-3         | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp          | \$1,067,409     | \$402,747       | \$144,866      | \$448,510       | \$58,985              | \$0           | \$9,653        | \$89       | \$2,560                    | \$0                      |
| 1825           | Storage Battery Equipment  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1825-1         | Storage Battery Equipment > 50 kV  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1825-2         | Storage Battery Equipment <50 kV   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1830           | Poles, Towers and Fixtures   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1830-3         | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1830-4         | Poles, Towers and Fixtures - Primary   | dp          | \$57,361,276    | \$29,426,937    | \$7,429,724    | \$15,593,612    | \$2,536,359           | \$0           | \$749,570      | \$25,188   | \$222,344                  | \$1,377,733              |
| 1830-5         | Poles, Towers and Fixtures - Secondary   | dp          | \$52,737,143    | \$31,918,000    | \$9,495,108    | \$8,944,553     | \$0                   | \$0           | \$2,165,603    | \$20,558   | \$193,321                  | \$0                      |
| 1835           | Overhead Conductors and Devices  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1835-3         | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1835-4         | Overhead Conductors and Devices - Primary  | dp          | \$44,440,724    | \$22,798,558    | \$5,756,188    | \$12,081,171    | \$1,965,047           | \$0           | \$560,730      | \$19,514   | \$172,114                  | \$1,067,400              |
| 1835-5         | Overhead Conductors and Devices - Secondary                                      | dp          | \$28,091,876    | \$17,001,992    | \$5,057,828    | \$4,764,560     | \$0                   | \$0           | \$1,153,567    | \$10,951   | \$102,978                  | \$0                      |
| 1840           | Underground Conduit  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1840-3         | Underground Conduit - Bulk Delivery  | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1840-4         | Underground Conduit - Primary  | dp          | \$83,901,778    | \$43,042,494    | \$10,867,385   | \$22,808,624    | \$3,709,307           | \$0           | \$1,096,368    | \$36,342   | \$324,942                  | \$2,015,196              |
| 1840-5         | Underground Conduit - Secondary  | dp          | \$1,712,281     | \$1,036,321     | \$308,289      | \$290,414       | \$0                   | \$0           | \$70,313       | \$667      | \$6,277                    | \$0                      |
| 1845           | Underground Conductors and Devices   | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1845-3         | Underground Conductors and Devices - Bulk Delivery                               | dp          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1845-4         | Underground Conductors and Devices - Primary                                     | dp          | \$64,811,502    | \$33,248,981    | \$8,394,715    | \$17,618,949    | \$2,865,738           | \$0           | \$846,026      | \$28,459   | \$251,008                  | \$1,556,676              |
| 1845-5         | Underground Conductors and Devices - Secondary                                   | dp          | \$23,886,777    | \$18,088,317    | \$5,380,993    | \$5,068,986     | \$0                   | \$0           | \$1,227,273    | \$11,650   | \$109,558                  | \$0                      |
| 1850           | Line Transformers  | dp          | \$100,901,269   | \$62,515,144    | \$16,158,981   | \$20,123,493    | \$0                   | \$0           | \$1,592,400    | \$51,744   | \$459,506                  | \$0                      |
| 1855           | Services   | dp          | \$36,421,843    | \$31,449,293    | \$3,719,994    | \$252,555       | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1860           | Meters   | dp          | \$45,922,042    | \$33,241,164    | \$6,084,106    | \$5,935,613     | \$308,545             | \$249,774     | \$0            | \$0        | \$0                        | \$102,848                |
| 1905           | Land   | oo          | \$1,067,629     | \$811,263       | \$151,292      | \$229,099       | \$25,447              | \$14,408      | \$18,559       | \$391      | \$3,522                    | \$13,648                 |
| 1906           | Land Rights  | oo          | \$90,487        | \$51,808        | \$12,823       | \$19,417        | \$2,157               | \$1,221       | \$1,573        | \$33       | \$298                      | \$1,157                  |
| 1908           | Buildings and Fixtures   | oo          | \$32,566,449    | \$18,645,675    | \$4,614,942    | \$6,988,314     | \$776,235             | \$439,497     | \$566,126      | \$11,915   | \$107,418                  | \$416,327                |
| 1910           | Leasehold Improvements   | oo          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1915           | Office Furniture and Equipment   | oo          | \$4,004,396     | \$2,292,897     | \$567,457      | \$850,289       | \$95,446              | \$54,041      | \$69,611       | \$1,465    | \$13,208                   | \$51,192                 |
| 1920           | Computer Equipment - Hardware  | oo          | \$12,894,274    | \$7,382,519     | \$1,827,228    | \$2,766,935     | \$307,340             | \$174,013     | \$224,151      | \$4,718    | \$42,531                   | \$164,839                |
| 1925           | Computer Software  | oo          | \$18,912,829    | \$10,828,397    | \$2,680,108    | \$4,058,434     | \$450,795             | \$255,236     | \$328,776      | \$6,920    | \$62,383                   | \$241,780                |
| 1930           | Transportation Equipment   | oo          | \$12,404,500    | \$7,102,103     | \$1,757,823    | \$2,661,836     | \$295,666             | \$167,404     | \$215,637      | \$4,538    | \$40,915                   | \$198,578                |
| 1935           | Stores Equipment   | oo          | \$417,864       | \$239,245       | \$59,215       | \$89,668        | \$9,960               | \$5,639       | \$7,264        | \$153      | \$1,378                    | \$5,342                  |
| 1940           | Tools, Shop and Garage Equipment   | oo          | \$6,004,495     | \$3,437,828     | \$850,888      | \$1,288,482     | \$143,120             | \$81,033      | \$104,381      | \$2,197    | \$19,805                   | \$76,761                 |
| 1945           | Measurement and Testing Equipment  | oo          | \$1,595,248     | \$913,347       | \$226,060      | \$342,318       | \$38,023              | \$21,528      | \$27,731       | \$684      | \$5,262                    | \$20,394                 |
| 1950           | Power Operated Equipment   | oo          | \$35,360        | \$20,245        | \$5,011        | \$7,588         | \$843                 | \$477         | \$615          | \$13       | \$117                      | \$452                    |
| 1955           | Communication Equipment  | oo          | \$2,014,555     | \$1,153,418     | \$265,480      | \$432,296       | \$49,018              | \$27,187      | \$35,020       | \$737      | \$6,645                    | \$25,754                 |
| 1960           | Miscellaneous Equipment  | oo          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1970           | Load Management Controls - Customer Premises                                     | oo          | \$312,338       | \$178,827       | \$44,261       | \$67,023        | \$7,445               | \$2,175       | \$5,430        | \$114      | \$1,030                    | \$3,993                  |
| 1975           | Load Management Controls - Utility Premises                                      | oo          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1980           | System Supervisory Equipment   | oo          | \$1,882,817     | \$1,077,993     | \$266,811      | \$404,027       | \$44,878              | \$25,409      | \$32,730       | \$689      | \$6,210                    | \$24,070                 |
| 1990           | Other Tangible Property  | oo          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 1995           | Contributions and Grants - Credit  | oo          | (\$14,506,035)  | (\$8,102,231)   | (\$2,153,154)  | (\$3,355,468)   | (\$346,419)           | \$0           | (\$296,559)    | (\$6,429)  | (\$57,601)                 | (\$188,173)              |
| 2005           | Property Under Capital Leases  | oo          | \$900,000       | \$515,288       | \$127,538      | \$193,128       | \$21,452              | \$12,146      | \$15,645       | \$329      | \$2,969                    | \$11,506                 |
| 2010           | Electric Plant Purchased or Sold   | oo          | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 2105           | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment     | accum dep   | (\$171,650,632) | (\$103,104,499) | (\$24,961,509) | (\$34,722,682)  | (\$2,973,401)         | (\$1,018,377) | (\$2,711,793)  | (\$59,938) | (\$539,923)                | (\$1,558,509)            |
| 2120           | Accumulated Amortization of Electric Utility Plant - Intangibles                 | accum dep   | \$0             | \$0             | \$0            | \$0             | \$0                   | \$0           | \$0            | \$0        | \$0                        | \$0                      |
| 3046           | Balance Transferred From Income  | NI          | (\$19,744,008)  | (\$11,455,943)  | (\$2,833,859)  | (\$4,290,247)   | (\$476,824)           | (\$10,940)    | (\$347,292)    | (\$7,307)  | (\$65,882)                 | (\$255,715)              |



|        |  |        |                 |               |               |               |              |              |              |           |             |             |     |     |
|--------|--|--------|-----------------|---------------|---------------|---------------|--------------|--------------|--------------|-----------|-------------|-------------|-----|-----|
| 5405   | Supervision  | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5410   | Community Relations - Sundry                                 | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5415   | Energy Conservation  | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5420   | Community Safety Program                                     | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5425   | Miscellaneous Customer Service and Informational Expenses    | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5505   | Supervision  | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5510   | Demonstrating and Selling Expense                            | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5515   | Advertising Expense  | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5520   | Miscellaneous Sales Expense                                  | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         | \$0 | \$0 |
| 5605   | Executive Salaries and Expenses                              | ad     | \$2,289,812     | \$1,469,663   | \$294,912     | \$410,324     | \$41,976     | \$14,719     | \$29,163     | \$9,477   | \$7,982     | \$20,126    |     |     |
| 5610   | Management Salaries and Expenses                             | ad     | \$3,902,106     | \$2,504,477   | \$502,564     | \$699,240     | \$71,531     | \$25,083     | \$49,697     | \$1,614   | \$13,602    | \$34,296    |     |     |
| 5615   | General Administrative Salaries and Expenses                 | ad     | \$2,893,526     | \$1,857,143   | \$372,666     | \$518,507     | \$53,043     | \$18,600     | \$36,852     | \$1,197   | \$10,086    | \$25,432    |     |     |
| 5620   | Office Supplies and Expenses                                 | ad     | \$3,124,421     | \$2,005,338   | \$402,404     | \$559,883     | \$57,275     | \$20,084     | \$39,793     | \$1,292   | \$10,891    | \$27,461    |     |     |
| 5625   | Administrative Expense Transferred Credit                    | ad     | (\$1,824,854)   | (\$1,171,241) | (\$235,028)   | (\$327,006)   | (\$33,452)   | (\$11,730)   | (\$23,241)   | (\$755)   | (\$6,361)   | (\$16,039)  |     |     |
| 5630   | Outside Services Employed                                    | ad     | \$2,524,650     | \$1,620,389   | \$325,157     | \$452,406     | \$46,281     | \$16,229     | \$32,154     | \$1,044   | \$8,800     | \$22,190    |     |     |
| 5635   | Property Insurance   | ad     | \$155,220       | \$88,870      | \$21,996      | \$33,308      | \$3,700      | \$2,095      | \$2,698      | \$57      | \$512       | \$1,984     |     |     |
| 5640   | Injuries and Damages   | ad     | \$579,185       | \$371,737     | \$74,595      | \$103,787     | \$10,617     | \$3,723      | \$7,377      | \$240     | \$2,019     | \$5,091     |     |     |
| 5645   | Employee Pensions and Benefits                               | ad     | \$1,529,345     | \$981,575     | \$196,969     | \$274,052     | \$28,035     | \$9,831      | \$19,478     | \$633     | \$5,331     | \$13,442    |     |     |
| 5650   | Franchise Requirements                                       | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5655   | Regulatory Expenses  | ad     | \$1,306,039     | \$838,251     | \$168,209     | \$234,037     | \$23,942     | \$8,395      | \$16,634     | \$540     | \$4,553     | \$11,479    |     |     |
| 5660   | General Advertising Expenses                                 | ad     | \$14,867        | \$9,542       | \$1,915       | \$2,664       | \$273        | \$96         | \$189        | \$6       | \$52        | \$131       |     |     |
| 5665   | Miscellaneous General Expenses                               | ad     | \$1,122,075     | \$720,178     | \$144,515     | \$201,071     | \$20,569     | \$7,213      | \$14,291     | \$464     | \$3,911     | \$9,862     |     |     |
| 5670   | Rent   | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5675   | Maintenance of General Plant                                 | ad     | \$2,103,442     | \$1,350,046   | \$270,909     | \$376,928     | \$38,559     | \$13,521     | \$26,789     | \$870     | \$7,332     | \$18,488    |     |     |
| 5680   | Electrical Safety Authority Fees                             | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5685   | Independent Market Operator Fees and Penalties               | cop    | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5705   | Amortization Expense - Property, Plant, and Equipment        | dep    | \$22,007,382    | \$13,337,459  | \$3,222,015   | \$4,990,574   | \$349,934    | \$99,643     | \$347,205    | \$7,702   | \$69,384    | \$183,466   |     |     |
| 5710   | Amortization of Limited Term Electric Plant                  | dep    | \$1,332,609     | \$744,318     | \$197,801     | \$308,253     | \$31,824     | \$0          | \$27,244     | \$591     | \$5,292     | \$17,287    |     |     |
| 5715   | Amortization of Intangibles and Other Electric Plant         | dep    | \$1,791,561     | \$1,000,662   | \$265,934     | \$414,415     | \$42,784     | \$0          | \$36,626     | \$794     | \$7,114     | \$23,240    |     |     |
| 5720   | Amortization of Electric Plant Acquisition Adjustments       | dep    | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5730   | Amortization of Unrecovered Plant and Regulatory Study Costs | dep    | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5735   | Amortization of Deferred Development Costs                   | dep    | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 5740   | Amortization of Deferred Charges                             | dep    | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 6005   | Interest on Long Term Debt                                   | INT    | \$11,994,759    | \$6,959,644   | \$1,721,609   | \$2,606,384   | \$289,677    | \$6,646      | \$210,985    | \$4,439   | \$40,024    | \$155,350   |     |     |
| 8105   | Taxes Other Than Income Taxes                                | ad     | \$318,611       | \$184,866     | \$45,730      | \$69,232      | \$7,695      | \$177        | \$5,604      | \$118     | \$1,063     | \$4,126     |     |     |
| 8110   | Income Taxes   | Income | \$3,120,400     | \$1,810,530   | \$447,871     | \$678,043     | \$75,359     | \$1,729      | \$54,887     | \$1,155   | \$10,412    | \$40,414    |     |     |
| 8205-1 | Sub-account LEAP Funding                                     | ad     | \$160,364       | \$102,926     | \$20,654      | \$28,736      | \$2,940      | \$1,031      | \$2,042      | \$66      | \$559       | \$1,409     |     |     |
| 8210   | Life Insurance   | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 8215   | Penalties  | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
| 8225   | Other Deductions   | ad     | \$0             | \$0           | \$0           | \$0           | \$0          | \$0          | \$0          | \$0       | \$0         | \$0         |     |     |
|        |  |        | \$1,145,022,807 | \$529,208,220 | \$152,003,884 | \$345,122,772 | \$42,719,774 | \$51,263,676 | \$14,525,522 | \$252,707 | \$3,152,857 | \$6,773,394 |     |     |
|        |  |        | \$1,145,022,807 |               |               |               |              |              |              |           |             |             |     |     |

| Grouping by<br>Alligator | Total                   | Residential           | GS <50                | GS>50-Regular         | Large Use 5-<br>14.9 MW | Large Use 2          | Street Light         | Sentinel          | Unmetered<br>Scattered Load | Back-up/Standby<br>Power |
|--------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------------|----------------------|-------------------|-----------------------------|--------------------------|
| 1809                     | \$ 1,038,415            | \$ 356,410            | \$ 110,403            | \$ 326,488            | \$ 43,568               | \$ 190,075           | \$ 6,746             | \$ 54             | \$ 1,512                    | \$ 3,159                 |
| 1815                     | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| 1820                     | \$ 850,507              | \$ 301,504            | \$ 130,940            | \$ 327,027            | \$ 53,716               | \$ -                 | \$ 7,680             | \$ -              | \$ 458                      | \$ 29,183                |
| 1830                     | \$ 54,708               | \$ 30,482             | \$ 8,410              | \$ 12,193             | \$ 1,260                | \$ -                 | \$ 1,449             | \$ 23             | \$ 206                      | \$ 685                   |
| 1835                     | \$ 928,467              | \$ 509,474            | \$ 138,427            | \$ 215,637            | \$ 25,154               | \$ -                 | \$ 22,200            | \$ 390            | \$ 3,521                    | \$ 13,663                |
| 1840                     | \$ 128,887              | \$ 66,358             | \$ 16,824             | \$ 34,774             | \$ 5,585                | \$ -                 | \$ 1,756             | \$ 56             | \$ 499                      | \$ 3,034                 |
| 1845                     | \$ 531,688              | \$ 288,236            | \$ 77,344             | \$ 127,383            | \$ 16,090               | \$ -                 | \$ 11,646            | \$ 225            | \$ 2,024                    | \$ 8,740                 |
| 1850                     | \$ 174,569              | \$ 108,157            | \$ 27,957             | \$ 34,816             | \$ -                    | \$ -                 | \$ 2,755             | \$ 90             | \$ 795                      | \$ -                     |
| 1855                     | \$ 129,138              | \$ 114,655            | \$ 13,562             | \$ 921                | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| 1860                     | \$ 142,478              | \$ 103,134            | \$ 18,877             | \$ 18,416             | \$ 957                  | \$ 775               | \$ -                 | \$ -              | \$ -                        | \$ 319                   |
| 1815-1855                | \$ 18,767,307           | \$ 10,368,766         | \$ 2,831,846          | \$ 4,450,853          | \$ 473,444              | \$ -                 | \$ 320,354           | \$ 6,408          | \$ 59,453                   | \$ 256,184               |
| 1830 & 1835              | \$ 2,020,325            | \$ 1,118,905          | \$ 306,856            | \$ 457,802            | \$ 49,796               | \$ -                 | \$ 51,434            | \$ 843            | \$ 7,639                    | \$ 27,049                |
| 1840 & 1845              | \$ 1,208,546            | \$ 639,528            | \$ 167,237            | \$ 306,888            | \$ 44,074               | \$ -                 | \$ 21,722            | \$ 520            | \$ 4,637                    | \$ 23,941                |
| BCP                      | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| BDHA                     | \$ 1,531,413            | \$ 1,371,520          | \$ 132,542            | \$ 27,351             | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| Break Out                | \$ 161,025,115          | \$ 96,124,291         | \$ 23,428,922         | \$ 32,964,908         | \$ 2,895,278            | \$ 918,734           | \$ 2,597,278         | \$ 57,280         | \$ 515,735                  | \$ 1,522,689             |
| CCA                      | \$ 732,523              | \$ 571,451            | \$ 46,940             | \$ 5,812              | \$ 15                   | \$ 13                | \$ 99,803            | \$ 947            | \$ 7,542                    | \$ -                     |
| CDMPP                    | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| CEN                      | \$ 68,755,702           | \$ 23,786,849         | \$ 8,555,981          | \$ 26,489,645         | \$ 3,483,743            | \$ 5,712,970         | \$ 570,095           | \$ 5,235          | \$ 151,184                  | \$ -                     |
| CEN EWMP                 | \$ 526,932,340          | \$ 182,768,996        | \$ 65,378,040         | \$ 202,086,042        | \$ 26,576,282           | \$ 44,332,921        | \$ 4,577,368         | \$ 42,103         | \$ 1,170,587                | \$ -                     |
| CREV                     | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| CWCS                     | \$ 35,421,843           | \$ 31,449,293         | \$ 3,719,994          | \$ 252,555            | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| CWMC                     | \$ 51,377,525           | \$ 37,190,164         | \$ 6,806,891          | \$ 6,640,757          | \$ 345,200              | \$ 279,447           | \$ -                 | \$ -              | \$ -                        | \$ 115,067               |
| CWMR                     | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| CWNB                     | \$ 8,325,864            | \$ 7,072,669          | \$ 660,868            | \$ 478,077            | \$ 19,937               | \$ 49,591            | \$ 12,410            | \$ 7,823          | \$ 58,188                   | \$ 8,880                 |
| DCP                      | \$ 1,154,135            | \$ 396,128            | \$ 122,706            | \$ 362,871            | \$ 48,424               | \$ 211,257           | \$ 7,498             | \$ 60             | \$ 1,681                    | \$ 3,511                 |
| LPHA                     | \$ 875,000              | \$ 631,735            | \$ 109,739            | \$ 92,735             | \$ 34,407               | \$ -                 | \$ 107               | \$ 78             | \$ 6,200                    | \$ -                     |
| LTNCP                    | \$ 100,901,269          | \$ 62,515,144         | \$ 16,159,981         | \$ 20,123,493         | \$ -                    | \$ -                 | \$ 1,592,400         | \$ 51,744         | \$ 459,506                  | \$ -                     |
| NFA                      | \$ 5,633,365            | \$ 3,144,167          | \$ 790,164            | \$ 1,321,864          | \$ 169,769              | \$ 609               | \$ 93,176            | \$ 2,184          | \$ 19,615                   | \$ 91,819                |
| NFA ECC                  | \$ 95,259,463           | \$ 54,539,514         | \$ 13,499,932         | \$ 20,441,163         | \$ 2,270,526            | \$ 1,285,550         | \$ 1,655,948         | \$ 34,652         | \$ 314,204                  | \$ 1,217,775             |
| OBM                      | \$ 20,056,402           | \$ 12,872,741         | \$ 2,583,125          | \$ 3,594,020          | \$ 367,664              | \$ 128,926           | \$ 255,438           | \$ 8,296          | \$ 69,912                   | \$ 176,280               |
| PNCIP                    | \$ 265,122,016          | \$ 133,695,040        | \$ 34,696,796         | \$ 73,718,759         | \$ 11,999,627           | \$ -                 | \$ 3,405,511         | \$ 110,004        | \$ 978,087                  | \$ 6,518,193             |
| SNCP                     | \$ 112,428,077          | \$ 68,044,629         | \$ 20,242,218         | \$ 19,068,513         | \$ -                    | \$ -                 | \$ 4,616,757         | \$ 43,826         | \$ 412,134                  | \$ -                     |
| TCP                      | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                    | \$ -                 | \$ -                 | \$ -              | \$ -                        | \$ -                     |
| <b>Total</b>             | <b>\$ 1,146,439,127</b> | <b>\$ 530,379,556</b> | <b>\$ 152,123,872</b> | <b>\$ 345,222,747</b> | <b>\$ 42,725,607</b>    | <b>\$ 51,272,182</b> | <b>\$ 14,525,591</b> | <b>\$ 253,958</b> | <b>\$ 3,162,220</b>         | <b>\$ 6,773,394</b>      |

# 2019 Cost Allocation Model

EB-2016-0077

Sheet 05 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

Related

Categorization

1

| USoA Account # | Accounts   | Reclassified Balance | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB   | Demand       | Customer     | Total         | Residential  |
|----------------|--|----------------------|--|---------------|--------------|--------------|---------------|--------------|
| 1565           | Conservation and Demand Management Expenditures and Recoveries                   | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1608           | Franchises and Consents  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1805           | Land   | \$361,637            | (\$361,637)  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1805-1         | Land Station >50 kV  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1805-2         | Land Station <50 kV  | \$0                  | \$361,637  | \$361,637     | \$361,637    | \$0          | \$361,637     | \$124,123    |
| 1806           | Land Rights  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1806-1         | Land Rights Station >50 kV   | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1806-2         | Land Rights Station <50 kV   | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1808           | Buildings and Fixtures   | \$792,498            | (\$792,498)  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1808-1         | Buildings and Fixtures > 50 kV   | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1808-2         | Buildings and Fixtures < 50 KV   | \$0                  | \$792,498  | \$792,498     | \$792,498    | \$0          | \$792,498     | \$272,005    |
| 1810           | Leasehold Improvements   | \$0                  | (\$0)  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1810-1         | Leasehold Improvements >50 kV  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1810-2         | Leasehold Improvements <50 kV  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1815           | Transformer Station Equipment - Normally Primary above 50 kV                     | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1820           | Distribution Station Equipment - Normally Primary below 50 kV                    | \$15,674,144         | (\$15,674,144)   | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1820-1         | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1820-2         | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | \$0                  | \$14,606,735   | \$14,606,735  | \$14,606,735 | \$0          | \$14,606,735  | \$5,178,069  |
| 1820-3         | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0                  | \$1,067,409  | \$1,067,409   | \$0          | \$1,067,409  | \$1,067,409   | \$0          |
| 1825           | Storage Battery Equipment  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1825-1         | Storage Battery Equipment > 50 kV  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1825-2         | Storage Battery Equipment <50 kV   | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1830           | Poles, Towers and Fixtures   | \$110,098,419        | (\$110,098,419)  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1830-3         | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1830-4         | Poles, Towers and Fixtures - Primary   | \$0                  | \$57,361,276   | \$57,361,276  | \$40,152,893 | \$17,208,383 | \$57,361,276  | \$14,234,151 |
| 1830-5         | Poles, Towers and Fixtures - Secondary   | \$0                  | \$52,737,143   | \$52,737,143  | \$36,916,000 | \$15,821,143 | \$52,737,143  | \$19,518,195 |
| 1835           | Overhead Conductors and Devices  | \$72,532,600         | (\$72,532,600)   | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1835-3         | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1835-4         | Overhead Conductors and Devices - Primary  | \$0                  | \$44,440,724   | \$44,440,724  | \$31,108,507 | \$13,332,217 | \$44,440,724  | \$11,027,927 |
| 1835-5         | Overhead Conductors and Devices - Secondary                                      | \$0                  | \$28,091,876   | \$28,091,876  | \$19,664,313 | \$8,427,563  | \$28,091,876  | \$10,396,899 |
| 1840           | Underground Conduit  | \$85,614,060         | (\$85,614,060)   | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1840-3         | Underground Conduit - Bulk Delivery  | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1840-4         | Underground Conduit - Primary  | \$0                  | \$83,901,778   | \$83,901,778  | \$58,731,245 | \$25,170,534 | \$83,901,778  | \$20,820,153 |
| 1840-5         | Underground Conduit - Secondary  | \$0                  | \$1,712,281  | \$1,712,281   | \$1,198,597  | \$513,684    | \$1,712,281   | \$633,721    |
| 1845           | Underground Conductors and Devices   | \$94,698,279         | (\$94,698,279)   | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1845-3         | Underground Conductors and Devices - Bulk Delivery                               | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1845-4         | Underground Conductors and Devices - Primary                                     | \$0                  | \$64,811,502   | \$64,811,502  | \$45,368,052 | \$19,443,451 | \$64,811,502  | \$16,082,918 |
| 1845-5         | Underground Conductors and Devices - Secondary                                   | \$0                  | \$29,886,777   | \$29,886,777  | \$20,920,744 | \$8,966,033  | \$29,886,777  | \$11,061,197 |
| 1850           | Line Transformers  | \$100,901,269        | \$0  | \$100,901,269 | \$65,585,825 | \$35,315,444 | \$100,901,269 | \$31,304,577 |
| 1855           | Services   | \$35,421,843         | \$0  | \$35,421,843  | \$0          | \$35,421,843 | \$35,421,843  | \$0          |
| 1860           | Meters   | \$45,922,042         | \$0  | \$45,922,042  | \$0          | \$45,922,042 | \$45,922,042  | \$0          |
| 1905           | Land   | \$1,067,629          | \$0  | \$1,067,629   | \$0          | \$0          | \$0           | \$0          |
| 1906           | Land Rights  | \$90,487             | \$0  | \$90,487      | \$0          | \$0          | \$0           | \$0          |
| 1908           | Buildings and Fixtures   | \$32,566,449         | \$0  | \$32,566,449  | \$0          | \$0          | \$0           | \$0          |
| 1910           | Leasehold Improvements   | \$0                  | \$0  | \$0           | \$0          | \$0          | \$0           | \$0          |
| 1915           | Office Furniture and Equipment   | \$4,004,396          | \$0  | \$4,004,396   | \$0          | \$0          | \$0           | \$0          |
| 1920           | Computer Equipment - Hardware  | \$12,894,274         | \$0  | \$12,894,274  | \$0          | \$0          | \$0           | \$0          |
| 1925           | Computer Software  | \$18,912,829         | \$0  | \$18,912,829  | \$0          | \$0          | \$0           | \$0          |
| 1930           | Transportation Equipment   | \$12,404,500         | \$0  | \$12,404,500  | \$0          | \$0          | \$0           | \$0          |
| 1935           | Stores Equipment   | \$417,864            | \$0  | \$417,864     | \$0          | \$0          | \$0           | \$0          |
| 1940           | Tools, Shop and Garage Equipment   | \$6,004,495          | \$0  | \$6,004,495   | \$0          | \$0          | \$0           | \$0          |
| 1945           | Measurement and Testing Equipment  | \$1,595,248          | \$0  | \$1,595,248   | \$0          | \$0          | \$0           | \$0          |
| 1950           | Power Operated Equipment   | \$35,360             | \$0  | \$35,360      | \$0          | \$0          | \$0           | \$0          |

|         |  |                 |     |                 |             |             |             |                |
|---------|--|-----------------|-----|-----------------|-------------|-------------|-------------|----------------|
| 1955    | Communication Equipment  | \$2,014,555     | \$0 | \$2,014,555     | \$0         | \$0         | \$0         | \$0            |
| 1960    | Miscellaneous Equipment  | \$0             | \$0 | \$0             | \$0         | \$0         | \$0         | \$0            |
| 1970    | Load Management Controls - Customer Premises                                 | \$312,338       | \$0 | \$312,338       | \$0         | \$0         | \$0         | \$0            |
| 1975    | Load Management Controls - Utility Premises                                  | \$0             | \$0 | \$0             | \$0         | \$0         | \$0         | \$0            |
| 1980    | System Supervisory Equipment   | \$1,882,817     | \$0 | \$1,882,817     | \$0         | \$0         | \$0         | \$0            |
| 1990    | Other Tangible Property  | \$0             | \$0 | \$0             | \$0         | \$0         | \$0         | \$0            |
| 1995    | Contributions and Grants - Credit  | (\$14,506,035)  |     | (\$14,506,035)  |             |             |             | (\$4,224,413)  |
| 2005    | Property Under Capital Leases  | \$900,000       | \$0 | \$900,000       | \$0         | \$0         | \$0         | \$0            |
| 2010    | Electric Plant Purchased or Sold   | \$0             | \$0 | \$0             | \$0         | \$0         | \$0         | \$0            |
| 2105    | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | (\$171,650,632) |     | (\$171,650,632) |             |             |             | (\$25,906,054) |
| 2120    | Accumulated Amortization of Electric Utility Plant - Intangibles             | \$0             |     | \$0             |             |             |             | \$0            |
| 3046    | Balance Transferred From Income  | (\$19,744,008)  |     | (\$19,744,008)  | \$0         | \$0         | \$0         | \$0            |
|         | blank row  |                 |     |                 |             |             |             |                |
| 4080    | Distribution Services Revenue  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4082    | Retail Services Revenues   | (\$999,088)     |     | (\$999,088)     | \$0         | \$0         | \$0         | \$0            |
| 4084    | Service Transaction Requests (STR) Revenues                                  | (\$7,755)       |     | (\$7,755)       | \$0         | \$0         | \$0         | \$0            |
| 4086    | SSS Admin Charge   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4090    | Electric Services Incidental to Energy Sales                                 | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4205    | Interdepartmental Rents  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4210    | Rent from Electric Property  | (\$1,601,159)   |     | (\$1,601,159)   | \$0         | \$0         | \$0         | \$0            |
| 4215    | Other Utility Operating Income   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4220    | Other Electric Revenues  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4225    | Late Payment Charges   | (\$875,000)     |     | (\$875,000)     | \$0         | \$0         | \$0         | \$0            |
| 4235    | Miscellaneous Service Revenues   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4235-1  | Account Set Up Charges   | (\$1,416,320)   |     | (\$1,416,320)   | \$0         | \$0         | \$0         | \$0            |
| 4235-90 | Miscellaneous Service Revenues - Residual                                    | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4240    | Provision for Rate Refunds   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4245    | Government Assistance Directly Credited to Income                            | (\$1,281,000)   |     | (\$1,281,000)   | \$0         | \$0         | \$0         | \$0            |
| 4305    | Regulatory Debits  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4310    | Regulatory Credits   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4315    | Revenues from Electric Plant Leased to Others                                | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4320    | Expenses of Electric Plant Leased to Others                                  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4325    | Revenues from Merchandise, Jobbing, Etc.                                     | (\$352,373)     |     | (\$352,373)     | \$0         | \$0         | \$0         | \$0            |
| 4330    | Costs and Expenses of Merchandising, Jobbing, Etc.                           | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4335    | Profits and Losses from Financial Instrument Hedges                          | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4340    | Profits and Losses from Financial Instrument Investments                     | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4345    | Gains from Disposition of Future Use Utility Plant                           | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4350    | Losses from Disposition of Future Use Utility Plant                          | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4355    | Gain on Disposition of Utility and Other Property                            | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4360    | Loss on Disposition of Utility and Other Property                            | \$2,613,609     |     | \$2,613,609     | \$0         | \$0         | \$0         | \$0            |
| 4365    | Gains from Disposition of Allowances for Emission                            | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4370    | Losses from Disposition of Allowances for Emission                           | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4375    | Revenues from Non-Utility Operations   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4380    | Expenses of Non-Utility Operations   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4390    | Miscellaneous Non-Operating Income   | (\$619,939)     |     | (\$619,939)     | \$0         | \$0         | \$0         | \$0            |
| 4395    | Rate-Payer Benefit Including Interest  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4398    | Foreign Exchange Gains and Losses, Including Amortization                    | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4405    | Interest and Dividend Income   | (\$82,265)      |     | (\$82,265)      | \$0         | \$0         | \$0         | \$0            |
| 4415    | Equity in Earnings of Subsidiary Companies                                   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4705    | Power Purchased  | \$239,887,129   |     | \$239,887,129   | \$0         | \$0         | \$0         | \$0            |
| 4708    | Charges-WMS  | \$19,284,410    |     | \$19,284,410    | \$0         | \$0         | \$0         | \$0            |
| 4710    | Cost of Power Adjustments  | \$265,778,593   |     | \$265,778,593   | \$0         | \$0         | \$0         | \$0            |
| 4712    | Charges-One-Time   | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4714    | Charges-NW   | \$32,904,999    |     | \$32,904,999    | \$0         | \$0         | \$0         | \$0            |
| 4715    | System Control and Load Dispatching  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4716    | Charges-CN   | \$34,783,293    |     | \$34,783,293    | \$0         | \$0         | \$0         | \$0            |
| 4730    | Rural Rate Assistance Expense  | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 4750    | Charges-LV   | \$314,267       |     | \$314,267       | \$0         | \$0         | \$0         | \$0            |
| 4751    | Charges-Smart Metering Entity  | \$1,667,941     |     | \$1,667,941     | \$0         | \$1,667,941 | \$1,667,941 | \$0            |
| 5005    | Operation Supervision and Engineering  | \$5,312,654     |     | \$5,312,654     | \$3,718,858 | \$1,593,796 | \$5,312,654 | \$1,560,492    |
| 5010    | Load Dispatching   | \$2,495,626     |     | \$2,495,626     | \$1,746,938 | \$748,688   | \$2,495,626 | \$733,043      |
| 5012    | Station Buildings and Fixtures Expense                                       | \$662,870       |     | \$662,870       | \$662,870   | \$0         | \$662,870   | \$227,514      |
| 5014    | Transformer Station Equipment - Operation Labour                             | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 5015    | Transformer Station Equipment - Operation Supplies and Expenses              | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 5016    | Distribution Station Equipment - Operation Labour                            | \$147,949       |     | \$147,949       | \$147,949   | \$0         | \$147,949   | \$52,448       |
| 5017    | Distribution Station Equipment - Operation Supplies and Expenses             | \$312,421       |     | \$312,421       | \$312,421   | \$0         | \$312,421   | \$110,753      |
| 5020    | Overhead Distribution Lines and Feeders - Operation Labour                   | \$256,820       |     | \$256,820       | \$179,774   | \$77,046    | \$256,820   | \$77,592       |
| 5025    | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses      | \$749,613       |     | \$749,613       | \$524,729   | \$224,884   | \$749,613   | \$226,476      |
| 5030    | Overhead Subtransmission Feeders - Operation                                 | \$0             |     | \$0             | \$0         | \$0         | \$0         | \$0            |
| 5035    | Overhead Distribution Transformers- Operation                                | \$747           |     | \$747           | \$485       | \$261       | \$747       | \$232          |
| 5040    | Underground Distribution Lines and Feeders - Operation Labour                | \$301,485       |     | \$301,485       | \$211,039   | \$90,445    | \$301,485   | \$81,257       |
| 5045    | Underground Distribution Lines & Feeders - Operation Supplies & Expenses     | \$907,061       |     | \$907,061       | \$634,943   | \$272,118   | \$907,061   | \$244,472      |

|        |   |                 |       |                 |               |               |               |               |
|--------|---|-----------------|-------|-----------------|---------------|---------------|---------------|---------------|
| 5050   | Underground Subtransmission Feeders - Operation               | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5055   | Underground Distribution Transformers - Operation             | \$5,565         |       | \$5,565         | \$3,617       | \$1,948       | \$5,565       | \$1,727       |
| 5065   | Meter Expense   | \$5,455,484     |       | \$5,455,484     | \$0           | \$5,455,484   | \$5,455,484   | \$0           |
| 5070   | Customer Premises - Operation Labour                          | \$663,815       |       | \$663,815       | \$0           | \$663,815     | \$663,815     | \$0           |
| 5075   | Customer Premises - Materials and Expenses                    | \$68,708        |       | \$68,708        | \$0           | \$68,708      | \$68,708      | \$0           |
| 5085   | Miscellaneous Distribution Expense                            | \$10,919,088    |       | \$10,919,088    | \$7,643,362   | \$3,275,726   | \$10,919,088  | \$3,207,275   |
| 5090   | Underground Distribution Lines and Feeders - Rental Paid      | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5095   | Overhead Distribution Lines and Feeders - Rental Paid         | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5096   | Other Rent  | \$331,423       |       | \$331,423       | \$0           | \$0           | \$0           | \$0           |
| 5105   | Maintenance Supervision and Engineering                       | \$39,939        |       | \$39,939        | \$27,957      | \$11,982      | \$39,939      | \$11,731      |
| 5110   | Maintenance of Buildings and Fixtures - Distribution Stations | \$375,545       |       | \$375,545       | \$375,545     | \$0           | \$375,545     | \$128,896     |
| 5112   | Maintenance of Transformer Station Equipment                  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5114   | Maintenance of Distribution Station Equipment                 | \$390,137       |       | \$390,137       | \$390,137     | \$0           | \$390,137     | \$138,303     |
| 5120   | Maintenance of Poles, Towers and Fixtures                     | \$54,708        |       | \$54,708        | \$38,296      | \$16,412      | \$54,708      | \$16,772      |
| 5125   | Maintenance of Overhead Conductors and Devices                | \$928,467       |       | \$928,467       | \$649,927     | \$278,540     | \$928,467     | \$274,252     |
| 5130   | Maintenance of Overhead Services                              | \$106,268       |       | \$106,268       | \$0           | \$106,268     | \$106,268     | \$0           |
| 5135   | Overhead Distribution Lines and Feeders - Right of Way        | \$1,013,892     |       | \$1,013,892     | \$709,725     | \$304,168     | \$1,013,892   | \$306,321     |
| 5145   | Maintenance of Underground Conduit                            | \$128,887       |       | \$128,887       | \$90,221      | \$38,666      | \$128,887     | \$32,298      |
| 5150   | Maintenance of Underground Conductors and Devices             | \$531,688       |       | \$531,688       | \$372,182     | \$159,507     | \$531,688     | \$152,402     |
| 5155   | Maintenance of Underground Services                           | \$22,870        |       | \$22,870        | \$0           | \$22,870      | \$22,870      | \$0           |
| 5160   | Maintenance of Line Transformers                              | \$168,257       |       | \$168,257       | \$109,367     | \$58,890      | \$168,257     | \$52,202      |
| 5175   | Maintenance of Meters   | \$142,478       |       | \$142,478       | \$0           | \$142,478     | \$142,478     | \$0           |
| 5305   | Supervision   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5310   | Meter Reading Expense   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5315   | Customer Billing  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5320   | Collecting  | \$187,267       |       | \$187,267       | \$0           | \$187,267     | \$187,267     | \$0           |
| 5325   | Collecting- Cash Over and Short                               | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5330   | Collection Charges  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5335   | Bad Debt Expense  | \$1,531,413     |       | \$1,531,413     | \$0           | \$1,531,413   | \$1,531,413   | \$0           |
| 5340   | Miscellaneous Customer Accounts Expenses                      | \$9,145,439     |       | \$9,145,439     | \$0           | \$9,145,439   | \$9,145,439   | \$0           |
| 5405   | Supervision   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5410   | Community Relations - Sundry                                  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5415   | Energy Conservation   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5420   | Community Safety Program                                      | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5425   | Miscellaneous Customer Service and Informational Expenses     | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5505   | Supervision   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5510   | Demonstrating and Selling Expense                             | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5515   | Advertising Expense   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5520   | Miscellaneous Sales Expense                                   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5605   | Executive Salaries and Expenses                               | \$2,289,812     |       | \$2,289,812     | \$0           | \$0           | \$0           | \$0           |
| 5610   | Management Salaries and Expenses                              | \$3,902,106     |       | \$3,902,106     | \$0           | \$0           | \$0           | \$0           |
| 5615   | General Administrative Salaries and Expenses                  | \$2,893,526     |       | \$2,893,526     | \$0           | \$0           | \$0           | \$0           |
| 5620   | Office Supplies and Expenses                                  | \$3,124,421     |       | \$3,124,421     | \$0           | \$0           | \$0           | \$0           |
| 5625   | Administrative Expense Transferred Credit                     | (\$1,824,854)   |       | (\$1,824,854)   | \$0           | \$0           | \$0           | \$0           |
| 5630   | Outside Services Employed                                     | \$2,524,650     |       | \$2,524,650     | \$0           | \$0           | \$0           | \$0           |
| 5635   | Property Insurance  | \$155,220       |       | \$155,220       | \$0           | \$0           | \$0           | \$0           |
| 5640   | Injuries and Damages  | \$579,185       |       | \$579,185       | \$0           | \$0           | \$0           | \$0           |
| 5645   | Employee Pensions and Benefits                                | \$1,529,345     |       | \$1,529,345     | \$0           | \$0           | \$0           | \$0           |
| 5650   | Franchise Requirements  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5655   | Regulatory Expenses   | \$1,306,039     |       | \$1,306,039     | \$0           | \$0           | \$0           | \$0           |
| 5660   | General Advertising Expenses                                  | \$14,867        |       | \$14,867        | \$0           | \$0           | \$0           | \$0           |
| 5665   | Miscellaneous General Expenses                                | \$1,122,075     |       | \$1,122,075     | \$0           | \$0           | \$0           | \$0           |
| 5670   | Rent  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5675   | Maintenance of General Plant                                  | \$2,103,442     |       | \$2,103,442     | \$0           | \$0           | \$0           | \$0           |
| 5680   | Electrical Safety Authority Fees                              | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5685   | Independent Market Operator Fees and Penalties                | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5705   | Amortization Expense - Property, Plant, and Equipment         | \$22,007,382    | \$0   | \$22,007,382    | \$0           | \$0           | \$0           | \$3,809,686   |
| 5710   | Amortization of Limited Term Electric Plant                   | \$1,332,609     | \$0   | \$1,332,609     | \$0           | \$0           | \$0           | \$388,079     |
| 5715   | Amortization of Intangibles and Other Electric Plant          | \$1,791,561     | \$0   | \$1,791,561     | \$0           | \$0           | \$0           | \$521,734     |
| 5720   | Amortization of Electric Plant Acquisition Adjustments        | \$0             | \$0   | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5730   | Amortization of Unrecovered Plant and Regulatory Study Costs  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5735   | Amortization of Deferred Development Costs                    | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 5740   | Amortization of Deferred Charges                              | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 6005   | Interest on Long Term Debt                                    | \$11,994,759    |       | \$11,994,759    | \$0           | \$0           | \$0           | \$0           |
| 6105   | Taxes Other Than Income Taxes                                 | \$318,611       |       | \$318,611       | \$0           | \$0           | \$0           | \$0           |
| 6110   | Income Taxes  | \$3,120,400     |       | \$3,120,400     | \$0           | \$0           | \$0           | \$0           |
| 6205-1 | Sub-account LEAP funding                                      | \$160,364       |       | \$160,364       | \$0           | \$0           | \$0           | \$0           |
| 6210   | Life Insurance  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 6215   | Penalties   | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
| 6225   | Other Deductions  | \$0             |       | \$0             | \$0           | \$0           | \$0           | \$0           |
|        |   | \$1,145,022,807 | (\$0) | \$1,145,022,807 | \$353,957,388 | \$252,754,505 | \$606,711,893 | \$122,879,423 |

|              |              |                 |                 |            |
|--------------|--------------|-----------------|-----------------|------------|
|              |              |                 | O5 Summary      | O4 Summary |
| \$58,040,307 | \$49,551,062 | \$1,145,022,807 | \$1,145,022,807 |            |

|       |                 |
|-------|-----------------|
| (\$0) | \$1,145,022,807 |
|-------|-----------------|

| Grouping by Allocator | Adjusted TB             | Demand                | Customer              | Total                 | Residential           | GS <50               | GS>50-Regular        |
|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| 1808                  | \$ 1,038,414.87         | \$ 1,038,414.87       | \$ -                  | \$ 1,038,414.87       | \$ 356,410.02         | \$ 110,403.00        | \$ 326,487.67        |
| 1815                  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| 1820                  | \$ 850,507.25           | \$ 850,507.25         | \$ -                  | \$ 850,507.25         | \$ 301,503.76         | \$ 130,940.04        | \$ 327,026.56        |
| 1830                  | \$ 54,707.93            | \$ 38,295.55          | \$ 16,412.38          | \$ 54,707.93          | \$ 16,771.55          | \$ 7,283.71          | \$ 12,089.92         |
| 1835                  | \$ 928,467.05           | \$ 649,926.94         | \$ 278,540.12         | \$ 928,467.05         | \$ 274,252.47         | \$ 119,105.08        | \$ 213,743.36        |
| 1840                  | \$ 128,887.01           | \$ 90,220.91          | \$ 38,666.10          | \$ 128,887.01         | \$ 32,297.57          | \$ 14,026.51         | \$ 34,431.43         |
| 1845                  | \$ 531,688.40           | \$ 372,181.88         | \$ 159,506.52         | \$ 531,688.40         | \$ 152,402.04         | \$ 66,186.67         | \$ 126,233.84        |
| 1850                  | \$ 174,568.90           | \$ 113,469.78         | \$ 61,099.11          | \$ 174,568.90         | \$ 54,159.93          | \$ 23,521.11         | \$ 34,326.86         |
| 1855                  | \$ 129,137.70           | \$ -                  | \$ 129,137.70         | \$ 129,137.70         | \$ -                  | \$ -                 | \$ -                 |
| 1860                  | \$ 142,477.70           | \$ -                  | \$ 142,477.70         | \$ 142,477.70         | \$ -                  | \$ -                 | \$ -                 |
| 1815-1855             | \$ 18,767,306.65        | \$ 13,137,114.65      | \$ 5,630,191.99       | \$ 18,767,306.65      | \$ 5,512,541.04       | \$ 2,394,040.91      | \$ 4,395,659.60      |
| 1830 & 1835           | \$ 2,020,325.41         | \$ 1,414,227.79       | \$ 606,097.62         | \$ 2,020,325.41       | \$ 610,388.32         | \$ 265,085.48        | \$ 453,870.84        |
| 1840 & 1845           | \$ 1,208,546.09         | \$ 845,982.26         | \$ 362,563.83         | \$ 1,208,546.09       | \$ 325,728.73         | \$ 141,460.70        | \$ 303,990.14        |
| BCP                   | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| BDHA                  | \$ 1,531,412.86         | \$ -                  | \$ 1,531,412.86       | \$ 1,531,412.86       | \$ -                  | \$ -                 | \$ -                 |
| Break Out             | #####                   | \$ -                  | \$ -                  | \$ -                  | \$ (25,410,967.65)    | \$ (11,014,148.95)   | \$ (18,719,651.15)   |
| CCA                   | \$ 732,523.18           | \$ -                  | \$ 732,523.18         | \$ 732,523.18         | \$ -                  | \$ -                 | \$ -                 |
| CDMPP                 | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| CEN                   | \$ 68,755,701.69        | \$ -                  | \$ 1,067,409.22       | \$ 1,067,409.22       | \$ -                  | \$ -                 | \$ -                 |
| CEN EWMP              | \$ 524,950,132.09       | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| CREV                  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| CWCS                  | \$ 35,421,842.60        | \$ -                  | \$ 35,421,842.60      | \$ 35,421,842.60      | \$ -                  | \$ -                 | \$ -                 |
| CWMC                  | \$ 51,377,525.28        | \$ -                  | \$ 51,377,525.28      | \$ 51,377,525.28      | \$ -                  | \$ -                 | \$ -                 |
| CWMR                  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| CWNB                  | \$ 8,325,864.05         | \$ -                  | \$ 9,332,706.42       | \$ 9,332,706.42       | \$ -                  | \$ -                 | \$ -                 |
| DCP                   | \$ 1,154,135.29         | \$ 1,154,135.29       | \$ -                  | \$ 1,154,135.29       | \$ 396,128.17         | \$ 122,706.25        | \$ 362,871.29        |
| LPHA                  | \$ (875,000.00)         | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| LTNCP                 | \$ 100,901,268.93       | \$ 65,585,824.81      | \$ 35,315,444.13      | \$ 100,901,268.93     | \$ 31,304,577.22      | \$ 13,595,261.76     | \$ 19,841,012.07     |
| NFA                   | \$ (5,633,365.13)       | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| NFA ECC               | \$ 95,258,463.19        | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| O&M                   | \$ 20,056,401.58        | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| PNCP                  | \$ 265,122,016.23       | \$ 189,967,431.86     | \$ 75,154,584.37      | \$ 265,122,016.23     | \$ 67,343,217.27      | \$ 29,246,479.19     | \$ 73,043,933.92     |
| SNCP                  | \$ 112,428,076.94       | \$ 78,699,653.86      | \$ 33,728,423.08      | \$ 112,428,076.94     | \$ 41,610,012.19      | \$ 18,070,808.09     | \$ 18,955,595.29     |
| TCP                   | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 |
| <b>Total</b>          | <b>\$ 1,144,456,919</b> | <b>\$ 353,957,388</b> | <b>\$ 251,086,564</b> | <b>\$ 605,043,952</b> | <b>\$ 122,879,423</b> | <b>\$ 53,293,160</b> | <b>\$ 99,711,622</b> |







| GS> 50-TOU  | Large Use 5-14.9 MW  | Street Light        | Sentinel     | Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power | Rate class 2 | GS <50               |
|-------------|----------------------|---------------------|--------------|--------------------------|----------------------|-----------------------|--------------|----------------------|
| \$ -        | \$ 43,568.28         | \$ 6,746.06         | \$ 54.01     | \$ 1,512.25              | \$ -                 | \$ 3,158.85           | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ 53,715.96         | \$ 7,679.97         | \$ -         | \$ 458.22                | \$ -                 | \$ 29,182.74          | \$ -         | \$ -                 |
| \$ -        | \$ 1,260.12          | \$ 180.16           | \$ -         | \$ 25.49                 | \$ -                 | \$ 684.60             | \$ -         | \$ 1,126.24          |
| \$ -        | \$ 25,149.99         | \$ 3,595.79         | \$ -         | \$ 416.80                | \$ -                 | \$ 13,663.45          | \$ -         | \$ 19,321.76         |
| \$ -        | \$ 5,584.17          | \$ 798.39           | \$ -         | \$ 49.09                 | \$ -                 | \$ 3,033.76           | \$ -         | \$ 2,797.82          |
| \$ -        | \$ 16,087.57         | \$ 2,300.10         | \$ -         | \$ 231.62                | \$ -                 | \$ 8,740.04           | \$ -         | \$ 11,157.76         |
| \$ -        | \$ -                 | \$ 1,379.57         | \$ -         | \$ 82.31                 | \$ -                 | \$ -                  | \$ -         | \$ 4,435.48          |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 13,562.01         |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 18,876.54         |
| \$ -        | \$ 471,551.65        | \$ 98,759.57        | \$ -         | \$ 8,377.88              | \$ -                 | \$ 256,184.01         | \$ -         | \$ 437,804.69        |
| \$ -        | \$ 49,788.20         | \$ 7,118.41         | \$ -         | \$ 927.66                | \$ -                 | \$ 27,048.88          | \$ -         | \$ 41,770.94         |
| \$ -        | \$ 44,066.74         | \$ 6,300.39         | \$ -         | \$ 495.04                | \$ -                 | \$ 23,940.52          | \$ -         | \$ 25,776.30         |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 132,541.61        |
| \$ -        | \$ (1,484,035.49)    | \$ (483,703.33)     | \$ (26.26)   | \$ (39,091.09)           | \$ -                 | \$ (796,273.08)       | \$ -         | \$ (4,842,758.45)    |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 46,940.50         |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 144,865.76        |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 3,719,994.21      |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 6,806,890.88      |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ 790,648.54        |
| \$ -        | \$ 48,423.51         | \$ 7,497.83         | \$ 60.03     | \$ 1,680.77              | \$ -                 | \$ 3,510.87           | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ 797,397.52       | \$ -         | \$ 47,576.23             | \$ -                 | \$ -                  | \$ -         | \$ 2,563,719.66      |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| \$ -        | \$ 11,997,878.89     | \$ 1,715,382.20     | \$ -         | \$ 102,347.23            | \$ -                 | \$ 6,518,193.17       | \$ -         | \$ 5,450,316.68      |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ 63,238.28             | \$ -                 | \$ -                  | \$ -         | \$ 2,171,410.37      |
| \$ -        | \$ -                 | \$ -                | \$ -         | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -                 |
| <b>\$ -</b> | <b>\$ 11,273,040</b> | <b>\$ 2,171,433</b> | <b>\$ 88</b> | <b>\$ 188,328</b>        | <b>\$ -</b>          | <b>\$ 6,091,068</b>   | <b>\$ -</b>  | <b>\$ 17,561,199</b> |







| GS-50-Regular     | GS> 50-TOU | Large Use 5-14.9 MW | Street Light      | Sentinel       | Unmetered Scattered Load | Embedded Distributor | Back-up/Standby Power | Rate class 2 | GS <50            |
|-------------------|------------|---------------------|-------------------|----------------|--------------------------|----------------------|-----------------------|--------------|-------------------|
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 103.10         | \$ -       | \$ 0.20             | \$ 1,268.39       | \$ 22.73       | \$ 180.96                | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 1,893.56       | \$ -       | \$ 3.97             | \$ 18,604.41      | \$ 389.97      | \$ 3,104.56              | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 342.83         | \$ -       | \$ 0.88             | \$ 958.01         | \$ 56.47       | \$ 449.55                | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 1,148.75       | \$ -       | \$ 2.54             | \$ 9,345.60       | \$ 225.20      | \$ 1,792.79              | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 488.72         | \$ -       | \$ -                | \$ 1,375.43       | \$ 89.52       | \$ 712.68                | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 920.74         | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 18,415.83      | \$ -       | \$ 957.29           | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ 319.10             | \$ -         | \$ -              |
| \$ 55,192.97      | \$ -       | \$ 1,892.43         | \$ 221,594.19     | \$ 6,408.40    | \$ 51,074.79             | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 3,931.66       | \$ -       | \$ 7.86             | \$ 44,315.59      | \$ 843.07      | \$ 6,711.62              | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 2,897.71       | \$ -       | \$ 6.95             | \$ 15,421.80      | \$ 520.25      | \$ 4,141.65              | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 27,350.81      | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ (2,779,106.03) | \$ -       | \$ (137,626.97)     | \$ (1,184,696.46) | \$ (37,704.24) | \$ (300,396.05)          | \$ -                 | \$ (43,323.69)        | \$ -         | \$ -              |
| \$ 5,811.88       | \$ -       | \$ 15.05            | \$ 99,802.82      | \$ 947.40      | \$ 7,542.25              | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 448,509.93     | \$ -       | \$ 58,985.05        | \$ 9,652.57       | \$ 88.64       | \$ 2,559.78              | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 252,555.05     | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 6,640,757.07   | \$ -       | \$ 345,199.59       | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ 115,066.53         | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 658,778.29     | \$ -       | \$ 38,436.93        | \$ 449.18         | \$ 8,239.43    | \$ 61,696.04             | \$ -                 | \$ -                  | \$ -         | \$ (129,780.41)   |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ (109,739.40)   |
| \$ 282,480.98     | \$ -       | \$ -                | \$ 795,002.86     | \$ 51,743.77   | \$ 411,930.21            | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ (3,005,374.58) |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 674,824.57     | \$ -       | \$ 1,747.92         | \$ 1,690,129.16   | \$ 110,004.19  | \$ 875,739.32            | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 112,917.26     | \$ -       | \$ -                | \$ 4,616,757.24   | \$ 43,825.75   | \$ 348,895.22            | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ -              | \$ -       | \$ -                | \$ -              | \$ -           | \$ -                     | \$ -                 | \$ -                  | \$ -         | \$ -              |
| \$ 6,410,216      | \$ -       | \$ 309,630          | \$ 6,339,981      | \$ 185,701     | \$ 1,476,135             | \$ -                 | \$ 72,062             | \$ -         | \$ 3,244,894      |



























| Information |      |             |              |             |            |            |             |          |            |
|-------------|------|-------------|--------------|-------------|------------|------------|-------------|----------|------------|
| Project     | Code | Category    | Sub-category | Phase       | Start Date | End Date   | Status      | Priority | Owner      |
| Project A   | 001  | Development | Frontend     | Design      | 2023-01-15 | 2023-02-15 | Completed   | High     | John Doe   |
| Project A   | 002  | Development | Frontend     | Development | 2023-02-15 | 2023-03-15 | In Progress | High     | John Doe   |
| Project A   | 003  | Development | Frontend     | Testing     | 2023-03-15 | 2023-04-15 | Not Started | High     | John Doe   |
| Project A   | 004  | Development | Backend      | Design      | 2023-01-15 | 2023-02-15 | Completed   | High     | John Doe   |
| Project A   | 005  | Development | Backend      | Development | 2023-02-15 | 2023-03-15 | In Progress | High     | John Doe   |
| Project A   | 006  | Development | Backend      | Testing     | 2023-03-15 | 2023-04-15 | Not Started | High     | John Doe   |
| Project B   | 007  | Development | Frontend     | Design      | 2023-04-15 | 2023-05-15 | Not Started | Medium   | Jane Smith |
| Project B   | 008  | Development | Frontend     | Development | 2023-05-15 | 2023-06-15 | Not Started | Medium   | Jane Smith |
| Project B   | 009  | Development | Frontend     | Testing     | 2023-06-15 | 2023-07-15 | Not Started | Medium   | Jane Smith |
| Project B   | 010  | Development | Backend      | Design      | 2023-04-15 | 2023-05-15 | Not Started | Medium   | Jane Smith |
| Project B   | 011  | Development | Backend      | Development | 2023-05-15 | 2023-06-15 | Not Started | Medium   | Jane Smith |
| Project B   | 012  | Development | Backend      | Testing     | 2023-06-15 | 2023-07-15 | Not Started | Medium   | Jane Smith |









| Kontingenztabelle |      | Kontingenztabelle |      |
|-------------------|------|-------------------|------|
|                   | 1    | 2                 | 3    |
| 1                 | 0,1  | 0,2               | 0,3  |
| 2                 | 0,2  | 0,3               | 0,4  |
| 3                 | 0,3  | 0,4               | 0,5  |
| 4                 | 0,4  | 0,5               | 0,6  |
| 5                 | 0,5  | 0,6               | 0,7  |
| 6                 | 0,6  | 0,7               | 0,8  |
| 7                 | 0,7  | 0,8               | 0,9  |
| 8                 | 0,8  | 0,9               | 1,0  |
| 9                 | 0,9  | 1,0               | 1,1  |
| 10                | 1,0  | 1,1               | 1,2  |
| 11                | 1,1  | 1,2               | 1,3  |
| 12                | 1,2  | 1,3               | 1,4  |
| 13                | 1,3  | 1,4               | 1,5  |
| 14                | 1,4  | 1,5               | 1,6  |
| 15                | 1,5  | 1,6               | 1,7  |
| 16                | 1,6  | 1,7               | 1,8  |
| 17                | 1,7  | 1,8               | 1,9  |
| 18                | 1,8  | 1,9               | 2,0  |
| 19                | 1,9  | 2,0               | 2,1  |
| 20                | 2,0  | 2,1               | 2,2  |
| 21                | 2,1  | 2,2               | 2,3  |
| 22                | 2,2  | 2,3               | 2,4  |
| 23                | 2,3  | 2,4               | 2,5  |
| 24                | 2,4  | 2,5               | 2,6  |
| 25                | 2,5  | 2,6               | 2,7  |
| 26                | 2,6  | 2,7               | 2,8  |
| 27                | 2,7  | 2,8               | 2,9  |
| 28                | 2,8  | 2,9               | 3,0  |
| 29                | 2,9  | 3,0               | 3,1  |
| 30                | 3,0  | 3,1               | 3,2  |
| 31                | 3,1  | 3,2               | 3,3  |
| 32                | 3,2  | 3,3               | 3,4  |
| 33                | 3,3  | 3,4               | 3,5  |
| 34                | 3,4  | 3,5               | 3,6  |
| 35                | 3,5  | 3,6               | 3,7  |
| 36                | 3,6  | 3,7               | 3,8  |
| 37                | 3,7  | 3,8               | 3,9  |
| 38                | 3,8  | 3,9               | 4,0  |
| 39                | 3,9  | 4,0               | 4,1  |
| 40                | 4,0  | 4,1               | 4,2  |
| 41                | 4,1  | 4,2               | 4,3  |
| 42                | 4,2  | 4,3               | 4,4  |
| 43                | 4,3  | 4,4               | 4,5  |
| 44                | 4,4  | 4,5               | 4,6  |
| 45                | 4,5  | 4,6               | 4,7  |
| 46                | 4,6  | 4,7               | 4,8  |
| 47                | 4,7  | 4,8               | 4,9  |
| 48                | 4,8  | 4,9               | 5,0  |
| 49                | 4,9  | 5,0               | 5,1  |
| 50                | 5,0  | 5,1               | 5,2  |
| 51                | 5,1  | 5,2               | 5,3  |
| 52                | 5,2  | 5,3               | 5,4  |
| 53                | 5,3  | 5,4               | 5,5  |
| 54                | 5,4  | 5,5               | 5,6  |
| 55                | 5,5  | 5,6               | 5,7  |
| 56                | 5,6  | 5,7               | 5,8  |
| 57                | 5,7  | 5,8               | 5,9  |
| 58                | 5,8  | 5,9               | 6,0  |
| 59                | 5,9  | 6,0               | 6,1  |
| 60                | 6,0  | 6,1               | 6,2  |
| 61                | 6,1  | 6,2               | 6,3  |
| 62                | 6,2  | 6,3               | 6,4  |
| 63                | 6,3  | 6,4               | 6,5  |
| 64                | 6,4  | 6,5               | 6,6  |
| 65                | 6,5  | 6,6               | 6,7  |
| 66                | 6,6  | 6,7               | 6,8  |
| 67                | 6,7  | 6,8               | 6,9  |
| 68                | 6,8  | 6,9               | 7,0  |
| 69                | 6,9  | 7,0               | 7,1  |
| 70                | 7,0  | 7,1               | 7,2  |
| 71                | 7,1  | 7,2               | 7,3  |
| 72                | 7,2  | 7,3               | 7,4  |
| 73                | 7,3  | 7,4               | 7,5  |
| 74                | 7,4  | 7,5               | 7,6  |
| 75                | 7,5  | 7,6               | 7,7  |
| 76                | 7,6  | 7,7               | 7,8  |
| 77                | 7,7  | 7,8               | 7,9  |
| 78                | 7,8  | 7,9               | 8,0  |
| 79                | 7,9  | 8,0               | 8,1  |
| 80                | 8,0  | 8,1               | 8,2  |
| 81                | 8,1  | 8,2               | 8,3  |
| 82                | 8,2  | 8,3               | 8,4  |
| 83                | 8,3  | 8,4               | 8,5  |
| 84                | 8,4  | 8,5               | 8,6  |
| 85                | 8,5  | 8,6               | 8,7  |
| 86                | 8,6  | 8,7               | 8,8  |
| 87                | 8,7  | 8,8               | 8,9  |
| 88                | 8,8  | 8,9               | 9,0  |
| 89                | 8,9  | 9,0               | 9,1  |
| 90                | 9,0  | 9,1               | 9,2  |
| 91                | 9,1  | 9,2               | 9,3  |
| 92                | 9,2  | 9,3               | 9,4  |
| 93                | 9,3  | 9,4               | 9,5  |
| 94                | 9,4  | 9,5               | 9,6  |
| 95                | 9,5  | 9,6               | 9,7  |
| 96                | 9,6  | 9,7               | 9,8  |
| 97                | 9,7  | 9,8               | 9,9  |
| 98                | 9,8  | 9,9               | 10,0 |
| 99                | 9,9  | 10,0              | 10,1 |
| 100               | 10,0 | 10,1              | 10,2 |

| Year | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 |      |



| Date |       | Time |        | Location  |            | Weather |      | Wind |       | Sea    |           | Visibility |           | Remarks  |       |
|------|-------|------|--------|-----------|------------|---------|------|------|-------|--------|-----------|------------|-----------|----------|-------|
| Day  | Month | Hour | Minute | Lat       | Long       | Temp    | Wind | Dir  | Force | Height | Direction | Distance   | Direction | Distance | Other |
| 1    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 2    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 3    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 4    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 5    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 6    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 7    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 8    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 9    | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 10   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 11   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 12   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 13   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 14   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 15   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 16   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 17   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 18   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 19   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 20   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 21   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 22   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 23   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 24   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 25   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 26   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 27   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 28   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 29   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 30   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |
| 31   | Jan   | 08   | 00     | 10° 00' N | 100° 00' E | 28.0    | 10   | 090  | 10    | 1.5    | 090       | 10         | 10        | 10       | Clear |



| Table 1: Summary of Data |     |     |     |     |     |     |     |     |     |
|--------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Year                     | Q1  | Q2  | Q3  | Q4  | Q5  | Q6  | Q7  | Q8  | Q9  |
| 2010                     | 1.2 | 1.5 | 1.8 | 2.1 | 2.4 | 2.7 | 3.0 | 3.3 | 3.6 |
| 2011                     | 1.3 | 1.6 | 1.9 | 2.2 | 2.5 | 2.8 | 3.1 | 3.4 | 3.7 |
| 2012                     | 1.4 | 1.7 | 2.0 | 2.3 | 2.6 | 2.9 | 3.2 | 3.5 | 3.8 |
| 2013                     | 1.5 | 1.8 | 2.1 | 2.4 | 2.7 | 3.0 | 3.3 | 3.6 | 3.9 |
| 2014                     | 1.6 | 1.9 | 2.2 | 2.5 | 2.8 | 3.1 | 3.4 | 3.7 | 4.0 |
| 2015                     | 1.7 | 2.0 | 2.3 | 2.6 | 2.9 | 3.2 | 3.5 | 3.8 | 4.1 |
| 2016                     | 1.8 | 2.1 | 2.4 | 2.7 | 3.0 | 3.3 | 3.6 | 3.9 | 4.2 |
| 2017                     | 1.9 | 2.2 | 2.5 | 2.8 | 3.1 | 3.4 | 3.7 | 4.0 | 4.3 |
| 2018                     | 2.0 | 2.3 | 2.6 | 2.9 | 3.2 | 3.5 | 3.8 | 4.1 | 4.4 |
| 2019                     | 2.1 | 2.4 | 2.7 | 3.0 | 3.3 | 3.6 | 3.9 | 4.2 | 4.5 |
| 2020                     | 2.2 | 2.5 | 2.8 | 3.1 | 3.4 | 3.7 | 4.0 | 4.3 | 4.6 |
| 2021                     | 2.3 | 2.6 | 2.9 | 3.2 | 3.5 | 3.8 | 4.1 | 4.4 | 4.7 |
| 2022                     | 2.4 | 2.7 | 3.0 | 3.3 | 3.6 | 3.9 | 4.2 | 4.5 | 4.8 |
| 2023                     | 2.5 | 2.8 | 3.1 | 3.4 | 3.7 | 4.0 | 4.3 | 4.6 | 4.9 |
| 2024                     | 2.6 | 2.9 | 3.2 | 3.5 | 3.8 | 4.1 | 4.4 | 4.7 | 5.0 |
| 2025                     | 2.7 | 3.0 | 3.3 | 3.6 | 3.9 | 4.2 | 4.5 | 4.8 | 5.1 |
| 2026                     | 2.8 | 3.1 | 3.4 | 3.7 | 4.0 | 4.3 | 4.6 | 4.9 | 5.2 |
| 2027                     | 2.9 | 3.2 | 3.5 | 3.8 | 4.1 | 4.4 | 4.7 | 5.0 | 5.3 |
| 2028                     | 3.0 | 3.3 | 3.6 | 3.9 | 4.2 | 4.5 | 4.8 | 5.1 | 5.4 |
| 2029                     | 3.1 | 3.4 | 3.7 | 4.0 | 4.3 | 4.6 | 4.9 | 5.2 | 5.5 |
| 2030                     | 3.2 | 3.5 | 3.8 | 4.1 | 4.4 | 4.7 | 5.0 | 5.3 | 5.6 |



| Date |       | Time |        | Location |          | Weather |      | Observations |         |
|------|-------|------|--------|----------|----------|---------|------|--------------|---------|
| Day  | Month | Hour | Minute | Area     | Altitude | Temp    | Wind | Clouds       | Remarks |
| 1    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 2    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 3    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 4    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 5    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 6    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 7    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 8    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 9    | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 10   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 11   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 12   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 13   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 14   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 15   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 16   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 17   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 18   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 19   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 20   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 21   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 22   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 23   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 24   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 25   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 26   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 27   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 28   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 29   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 30   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |
| 31   | 1     | 10   | 00     | 1000     | 1000     | 10      | 000  | 000          | Clear   |









# 2019 Cost Allocation Model

**EB-2016-0077**
**Sheet E1 Categorization Worksheet -**

This worksheet details how Density is derived and how Costs are Categorized.

**Density of Utility**

| Density | Number of Customers | kM of Lines |
|---------|---------------------|-------------|
| 99      | 250908              | 2545        |

**Deemed Customer Cost Component based on Survey Results**
Customer Component

|  |        |      |              |
|--|--------|------|--------------|
| If Density is < 30 customers per kM of lines then              | LOW    | 0.6  | All          |
| If Density is Between 30 and 60 customers per kM of lines then | MEDIUM | 0.4  | All          |
| If Density is Between > 60 customers per kM of lines then      | HIGH   | 0.3  | Distribution |
| If Density is Between > 60 customers per kM of lines then      | HIGH   | 0.35 | Transformers |

**Categorization and Demand Allocation for Distribution Assets Accounts**

| USoA A/C # | Accounts   | Categorization |          |                    |
|------------|--|----------------|----------|--------------------|
|            |  | Demand         | Customer | Customer Component |
|            | <b>Distribution Plant</b>  |                |          |                    |
| 1805       | Land   | DCP            |          | 0%                 |
| 1805-1     | Land Station >50 kV  | TCP            |          | 0%                 |
| 1805-2     | Land Station <50 kV  | DCP            |          | 0%                 |
| 1806       | Land Rights  | DCP            |          | 0%                 |
| 1806-1     | Land Rights Station >50 kV   | TCP            |          | 0%                 |
| 1806-2     | Land Rights Station <50 kV   | DCP            |          | 0%                 |
| 1808       | Buildings and Fixtures   | DCP            |          | 0%                 |
| 1808-1     | Buildings and Fixtures > 50 kV   | TCP            |          | 0%                 |
| 1808-2     | Buildings and Fixtures < 50 kV   | DCP            |          | 0%                 |
| 1810       | Leasehold Improvements   | DCP            |          | 0%                 |
| 1810-1     | Leasehold Improvements >50 kV  | TCP            |          | 0%                 |
| 1810-2     | Leasehold Improvements <50 kV  | DCP            |          | 0%                 |
| 1815       | Transformer Station Equipment - Normally Primary above 50 kV                     | TCP            |          | 0%                 |
| 1820       | Distribution Station Equipment - Normally Primary below 50 kV                    | DCP            |          | 0%                 |
| 1820-1     | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             | DCP            |          | 0%                 |
| 1820-2     | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          | PNCP           |          | 0%                 |
| 1820-3     | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |                | CEN      | 100%               |
| 1825       | Storage Battery Equipment  | DCP            |          | 0%                 |
| 1825-1     | Storage Battery Equipment > 50 kV  | TCP            |          | 0%                 |
| 1825-2     | Storage Battery Equipment <50 kV   | DCP            |          | 0%                 |
| 1830       | Poles, Towers and Fixtures   | DNCP           | CCA      | 30%                |
| 1830-3     | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       | BCP            |          | 0%                 |

|        |  |                         |               |      |
|--------|--|-------------------------|---------------|------|
| 1830-4 | Poles, Towers and Fixtures - Primary   | PNCP                    | CCP           | 30%  |
| 1830-5 | Poles, Towers and Fixtures - Secondary                                       | SNCP                    | CCS           | 30%  |
| 1835   | Overhead Conductors and Devices  | DNCP                    | CCA           | 30%  |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery              | BCP                     |               | 0%   |
| 1835-4 | Overhead Conductors and Devices - Primary                                    | PNCP                    | CCP           | 30%  |
| 1835-5 | Overhead Conductors and Devices - Secondary                                  | SNCP                    | CCS           | 30%  |
| 1840   | Underground Conduit  | DNCP                    | CCA           | 30%  |
| 1840-3 | Underground Conduit - Bulk Delivery  | BCP                     |               | 0%   |
| 1840-4 | Underground Conduit - Primary  | PNCP                    | CCP           | 30%  |
| 1840-5 | Underground Conduit - Secondary  | SNCP                    | CCS           | 30%  |
| 1845   | Underground Conductors and Devices   | DNCP                    | CCA           | 30%  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery                           | BCP                     |               | 0%   |
| 1845-4 | Underground Conductors and Devices - Primary                                 | PNCP                    | CCP           | 30%  |
| 1845-5 | Underground Conductors and Devices - Secondary                               | SNCP                    | CCS           | 30%  |
| 1850   | Line Transformers  | LTNCP                   | CCLT          | 35%  |
| 1855   | Services   |                         | CWCS          | 100% |
| 1860   | Meters   |                         | CWMC          | 100% |
|        | blank row  |                         |               |      |
| 1565   | Conservation and Demand Management Expenditures and Recoveries               |                         | CDMPP         | 100% |
|        | <b>Accumulated Amortization</b>  |                         |               |      |
| 2105x  | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | See I4 BO Assets and O7 |               |      |
|        |  |                         |               |      |
|        | <b>Operation</b>   |                         |               |      |
| 4751   | Charges - Smart Metering Entity  |                         | CCS           | 100% |
| 5005   | Operation Supervision and Engineering  | 1815-1855 D             | 1815-1855 C   | 30%  |
| 5010   | Load Dispatching   | 1815-1855 D             | 1815-1855 C   | 30%  |
| 5012   | Station Buildings and Fixtures Expense                                       | 1808 D                  |               | 0%   |
| 5014   | Transformer Station Equipment - Operation Labour                             | 1815 D                  |               | 0%   |
| 5015   | Transformer Station Equipment - Operation Supplies and Expenses              | 1815 D                  |               | 0%   |
| 5016   | Distribution Station Equipment - Operation Labour                            | 1820 D                  |               | 0%   |
| 5017   | Distribution Station Equipment - Operation Supplies and Expenses             | 1820 D                  |               | 0%   |
| 5020   | Overhead Distribution Lines and Feeders - Operation Labour                   | 1830 & 1835 D           | 1830 & 1835 C | 30%  |
| 5025   | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses      | 1830 & 1835 D           | 1830 & 1835 C | 30%  |
| 5030   | Overhead Subtransmission Feeders - Operation                                 | 1830 & 1835 D           |               | 0%   |
| 5035   | Overhead Distribution Transformers-Operation                                 | 1850 D                  | 1850 C        | 35%  |
| 5040   | Underground Distribution Lines and Feeders - Operation Labour                | 1840 & 1845 D           | 1840 & 1845 C | 30%  |
| 5045   | Underground Distribution Lines & Feeders - Operation Supplies & Expenses     | 1840 & 1845 D           | 1840 & 1845 C | 30%  |

|      |   |               |               |      |
|------|---|---------------|---------------|------|
| 5050 | Underground Subtransmission Feeders - Operation               | 1840 & 1845 D |               | 0%   |
| 5055 | Underground Distribution Transformers - Operation             | 1850 D        | 1850 C        | 35%  |
| 5065 | Meter Expense   |               | CWMC          | 100% |
| 5070 | Customer Premises - Operation Labour                          |               | CCA           | 100% |
| 5075 | Customer Premises - Materials and Expenses                    |               | CCA           | 100% |
| 5085 | Miscellaneous Distribution Expense                            | 1815-1855 D   | 1815-1855 C   | 30%  |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid      | 1840 & 1845 D | 1840 & 1845 C | 30%  |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid         | 1830 & 1835 D | 1830 & 1835 C | 30%  |
|      | <b>Maintenance</b>  |               |               |      |
| 5105 | Maintenance Supervision and Engineering                       | 1815-1855 D   | 1815-1855 C   | 30%  |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | 1808 D        |               | 0%   |
| 5112 | Maintenance of Transformer Station Equipment                  | 1815 D        |               | 0%   |
| 5114 | Maintenance of Distribution Station Equipment                 | 1820 D        |               | 0%   |
| 5120 | Maintenance of Poles, Towers and Fixtures                     | 1830 D        | 1830 C        | 30%  |
| 5125 | Maintenance of Overhead Conductors and Devices                | 1835 D        | 1835 C        | 30%  |
| 5130 | Maintenance of Overhead Services                              |               | 1855 C        | 100% |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way        | 1830 & 1835 D | 1830 & 1835 C | 30%  |
| 5145 | Maintenance of Underground Conduit                            | 1840 D        | 1840 C        | 30%  |
| 5150 | Maintenance of Underground Conductors and Devices             | 1845 D        | 1845 C        | 30%  |
| 5155 | Maintenance of Underground Services                           |               | 1855 C        | 100% |
| 5160 | Maintenance of Line Transformers                              | 1850 D        | 1850 C        | 35%  |
| 5175 | Maintenance of Meters   |               | 1860 C        | 100% |
| 5305 | Supervision   |               | CWNB          | 100% |
| 5310 | Meter Reading Expense   |               | CWMR          | 100% |
| 5315 | Customer Billing  |               | CWNB          | 100% |
| 5320 | Collecting  |               | CWNB          | 100% |
| 5325 | Collecting- Cash Over and Short                               |               | CWNB          | 100% |
| 5330 | Collection Charges  |               | CWNB          | 100% |
| 5335 | Bad Debt Expense  |               | BDHA          | 100% |
| 5340 | Miscellaneous Customer Accounts Expenses                      |               | CWNB          | 100% |





# 2019 Cost Allocation Model

EB-2016-0077

## Sheet E3 Demand Allocator Worksheet -

Instructions:  
Input sheet for Demand Allocators.

PLCC WATTS  
400

|                  |            | 1           | 2         | 3             | 5                   | 6           | 7            | 8        | 9                        | 11                    |
|------------------|------------|-------------|-----------|---------------|---------------------|-------------|--------------|----------|--------------------------|-----------------------|
| Customer Classes | Total      | Residential | GS <50    | GS>50-Regular | Large Use 5-14.9 MW | Large Use 2 | Street Light | Sentinel | Unmetered Scattered Load | Back-up/Standby Power |
| CCA              | 291,961    | 227,762     | 18,709    | 2,316         | 6                   | 5           | 39,778       | 378      | 3,006                    | 0                     |
| CCB              | 43,162     | 0           | 0         | 0             | 0                   | 0           | 39,778       | 378      | 3,006                    | 0                     |
| CCP              | 257,984    | 227,762     | 18,709    | 2,316         | 6                   | 5           | 5,802        | 378      | 3,006                    | 0                     |
| CCLT             | 257,718    | 227,762     | 18,709    | 2,061         | 0                   | 0           | 5,802        | 378      | 3,006                    | 0                     |
| CCS              | 290,606    | 227,762     | 18,709    | 973           | 0                   | 0           | 39,778       | 378      | 3,006                    | 0                     |
| PLCC-CCA         | 116,784    | 91,105      | 7,484     | 927           | 2                   | 2           | 15,911       | 151      | 1,202                    | 0                     |
| PLCC-CCB         | 17,265     | 0           | 0         | 0             | 0                   | 0           | 15,911       | 151      | 1,202                    | 0                     |
| PLCC-CCP         | 103,194    | 91,105      | 7,484     | 927           | 2                   | 2           | 2,321        | 151      | 1,202                    | 0                     |
| PLCC-CCLT        | 103,087    | 91,105      | 7,484     | 825           | 0                   | 0           | 2,321        | 151      | 1,202                    | 0                     |
| PLCC-CCS         | 116,243    | 91,105      | 7,484     | 389           | 0                   | 0           | 15,911       | 151      | 1,202                    | 0                     |
| 1NCP             |            |             |           |               |                     |             |              |          |                          |                       |
| DNCP1            | 1,154,625  | 399,807     | 139,144   | 321,923       | 52,533              | 202,283     | 9,708        | 132      | 1,794                    | 27,302                |
| PNCP1            | 1,154,625  | 399,807     | 139,144   | 321,923       | 52,533              | 202,283     | 9,708        | 132      | 1,794                    | 27,302                |
| LTNCP1           | 738,995    | 399,807     | 139,144   | 188,410       | 0                   | 0           | 9,708        | 132      | 1,794                    | 0                     |
| SNCP1            | 685,793    | 399,807     | 139,144   | 135,208       | 0                   | 0           | 9,708        | 132      | 1,794                    | 0                     |
| PLCC - 1NCP      |            |             |           |               |                     |             |              |          |                          |                       |
| DNCP1A           | 1,143,583  | 399,807     | 139,144   | 321,923       | 52,533              | 202,283     | 0            | 0        | 592                      | 27,302                |
| PNCP1A           | 1,051,451  | 308,702     | 131,660   | 320,997       | 52,530              | 202,281     | 7,388        | 0        | 592                      | 27,302                |
| LTNCP1A          | 635,926    | 308,702     | 131,660   | 187,585       | 0                   | 0           | 7,388        | 0        | 592                      | 0                     |
| SNCP1A           | 575,772    | 308,702     | 131,660   | 134,819       | 0                   | 0           | 0            | 0        | 592                      | 0                     |
| 4 NCP            |            |             |           |               |                     |             |              |          |                          |                       |
| DNCP4            | 4,395,232  | 1,492,703   | 519,937   | 1,227,501     | 201,025             | 799,867     | 38,022       | 445      | 6,525                    | 109,207               |
| PNCP4            | 4,395,232  | 1,492,703   | 519,937   | 1,227,501     | 201,025             | 799,867     | 38,022       | 445      | 6,525                    | 109,207               |
| LTNCP4           | 2,776,042  | 1,492,703   | 519,937   | 718,411       | 0                   | 0           | 38,022       | 445      | 6,525                    | 0                     |
| SNCP4            | 2,573,182  | 1,492,703   | 519,937   | 515,550       | 0                   | 0           | 38,022       | 445      | 6,525                    | 0                     |
| PLCC - 4NCP      |            |             |           |               |                     |             |              |          |                          |                       |
| DNCP4A           | 4,351,955  | 1,492,703   | 519,937   | 1,227,501     | 201,025             | 799,867     | 0            | 0        | 1,715                    | 109,207               |
| PNCP4A           | 3,982,616  | 1,128,283   | 490,002   | 1,223,795     | 201,015             | 799,859     | 28,740       | 0        | 1,715                    | 109,207               |
| LTNCP4A          | 2,363,852  | 1,128,283   | 490,002   | 715,112       | 0                   | 0           | 28,740       | 0        | 1,715                    | 0                     |
| SNCP4A           | 2,133,994  | 1,128,283   | 490,002   | 513,994       | 0                   | 0           | 0            | 0        | 1,715                    | 0                     |
| 12NCP            |            |             |           |               |                     |             |              |          |                          |                       |
| DNCP12           | 11,603,070 | 3,791,868   | 1,359,278 | 3,408,995     | 544,216             | 2,042,006   | 110,293      | 1,051    | 17,741                   | 327,622               |
| PNCP12           | 11,603,070 | 3,791,868   | 1,359,278 | 3,408,995     | 544,216             | 2,042,006   | 110,293      | 1,051    | 17,741                   | 327,622               |
| LTNCP12          | 7,275,389  | 3,791,868   | 1,359,278 | 1,995,158     | 0                   | 0           | 110,293      | 1,051    | 17,741                   | 0                     |
| SNCP12           | 6,712,009  | 3,791,868   | 1,359,278 | 1,431,778     | 0                   | 0           | 110,293      | 1,051    | 17,741                   | 0                     |
| PLCC - 12NCP     |            |             |           |               |                     |             |              |          |                          |                       |
| DNCP12A          | 11,477,297 | 3,791,868   | 1,359,278 | 3,408,995     | 544,216             | 2,042,006   | 0            | 0        | 3,312                    | 327,622               |
| PNCP12A          | 10,365,507 | 2,698,608   | 1,269,475 | 3,397,876     | 544,187             | 2,041,982   | 82,445       | 0        | 3,312                    | 327,622               |
| LTNCP12A         | 6,039,103  | 2,698,608   | 1,269,475 | 1,985,263     | 0                   | 0           | 82,445       | 0        | 3,312                    | 0                     |
| SNCP12A          | 5,398,503  | 2,698,608   | 1,269,475 | 1,427,108     | 0                   | 0           | 0            | 0        | 3,312                    | 0                     |

# 2019 Cost Allocation Model

EB-2016-0077

## Sheet E4 Trial Balance Allocation Detail Worksheet -

**Details:**  
The worksheet below details how costs are treated, categorized, and grouped.

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. Finally, it will show how costs are being grouped together for presentation purposes.

| USoA Account # | Accounts   | Explanations                    | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Classification and Allocation |          |       | Allocation Demand Related | Allocation Customer Related | Allocation A&G Related | Allocation Misc Related | cp     | ncp | non-demand | FINAL |
|----------------|--|---------------------------------|---------------------------------------|---------------------------|-------------------------------|----------|-------|---------------------------|-----------------------------|------------------------|-------------------------|--------|-----|------------|-------|
|                |  |                                 |                                       |                           | Demand                        | Customer | Joint |                           |                             |                        |                         |        |     |            |       |
| 1565           | Conservation and Demand Management Expenditures and Recoveries                   | CDM Expenditures and Recoveries | dp                                    |                           |                               | O&M      |       | O&M                       |                             |                        |                         |        |     |            |       |
| 1608           | Franchises and Consents  | Other Distribution Assets       | gp                                    |                           |                               |          |       |                           | NFA ECC                     |                        |                         |        |     |            |       |
| 1805           | Land   |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1805-1         | Land Station >50 kV  |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         | TCP12  |     | TCP12      |       |
| 1805-2         | Land Station <50 kV  |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1806           | Land Rights  |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1806-1         | Land Rights Station >50 kV   |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         | TCP12  |     | TCP12      |       |
| 1806-2         | Land Rights Station <50 kV   |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1808           | Buildings and Fixtures   |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1808-1         | Buildings and Fixtures > 50 kV   |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         | TCP12  |     | TCP12      |       |
| 1808-2         | Buildings and Fixtures < 50 kV   |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1810           | Leasehold Improvements   |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1810-1         | Leasehold Improvements >50 kV  |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         | TCP12  |     | TCP12      |       |
| 1810-2         | Leasehold Improvements <50 kV  |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1815           | Transformer Station Equipment - Normally Primary above 50 kV                     |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         | TCP12  |     | TCP12      |       |
| 1820           | Distribution Station Equipment - Normally Primary below 50 kV                    |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1820-1         | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1820-2         | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          |                                 | dp                                    | PNCP                      | PNCP4exLU2                    |          |       | PNCP4exLU                 |                             |                        |                         | PNCP4  |     | PNCP4      |       |
| 1820-3         | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |                                 | dp                                    |                           |                               | CENexLU2 |       | CENexLU2                  |                             |                        |                         |        |     |            |       |
| 1825           | Storage Battery Equipment  |                                 | dp                                    | DDCP                      |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1825-1         | Storage Battery Equipment > 50 kV  |                                 | dp                                    | TCP                       | TCP12                         |          |       | TCP12                     |                             |                        |                         | TCP12  |     | TCP12      |       |
| 1825-2         | Storage Battery Equipment <50 kV   |                                 | dp                                    | DCP                       | DCP12                         |          |       | DCP12                     |                             |                        |                         | DCP12  |     | DCP12      |       |
| 1830           | Poles, Towers and Fixtures   |                                 | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1830-3         | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       |                                 | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         | BCP12  |     | BCP12      |       |
| 1830-4         | Poles, Towers and Fixtures - Primary   |                                 | dp                                    | PNCP                      | PNCP4exLU                     | CCPexLU2 | x     | PNCP4exLU                 | CCPexLU2                    |                        |                         | PNCP4  |     | PNCP4      |       |
| 1830-5         | Poles, Towers and Fixtures - Secondary   |                                 | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         | SNCP4  |     | SNCP4      |       |
| 1835           | Overhead Conductors and Devices  |                                 | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1835-3         | Overhead Conductors and Devices - Subtransmission Bulk Delivery                  |                                 | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         | BCP12  |     | BCP12      |       |
| 1835-4         | Overhead Conductors and Devices - Primary  |                                 | dp                                    | PNCP                      | PNCP4exLU                     | CCPexLU2 | x     | PNCP4exLU                 | CCPexLU2                    |                        |                         | PNCP4  |     | PNCP4      |       |
| 1835-5         | Overhead Conductors and Devices - Secondary                                      |                                 | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         | SNCP4  |     | SNCP4      |       |
| 1840           | Underground Conduit  |                                 | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1840-3         | Underground Conduit - Bulk Delivery  | Land and Buildings              | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         | BCP12  |     | BCP12      |       |
| 1840-4         | Underground Conduit - Primary  | Land and Buildings              | dp                                    | PNCP                      | PNCP4exLU                     | CCPexLU2 | x     | PNCP4exLU                 | CCPexLU2                    |                        |                         | PNCP4  |     | PNCP4      |       |
| 1840-5         | Underground Conduit - Secondary  | Land and Buildings              | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         | SNCP4  |     | SNCP4      |       |
| 1845           | Underground Conductors and Devices   | Land and Buildings              | dp                                    | DDNCP                     |                               |          |       |                           |                             |                        |                         |        |     |            |       |
| 1845-3         | Underground Conductors and Devices - Bulk Delivery                               | TS Primary Above 50             | dp                                    | BCP                       | BCP12                         |          |       | BCP12                     |                             |                        |                         | BCP12  |     | BCP12      |       |
| 1845-4         | Underground Conductors and Devices - Primary                                     | DS                              | dp                                    | PNCP                      | PNCP4exLU                     | CCPexLU2 | x     | PNCP4exLU                 | CCPexLU2                    |                        |                         | PNCP4  |     | PNCP4      |       |
| 1845-5         | Underground Conductors and Devices - Secondary                                   | Other Distribution Assets       | dp                                    | SNCP                      | SNCP4                         | CCS      | x     | SNCP4                     | CCS                         |                        |                         | SNCP4  |     | SNCP4      |       |
| 1850           | Line Transformers  | Poles, Wires                    | dp                                    | LTNCP                     | LTNCP4                        | CCLT     | x     | LTNCP4                    | CCLT                        |                        |                         | LTNCP4 |     | LTNCP4     |       |
| 1855           | Services   | Services and Meters             | dp                                    |                           |                               | CWCS     |       |                           | CWCS                        |                        |                         |        |     |            |       |
| 1860           | Meters   | Services and Meters             | dp                                    |                           |                               | CWMC     |       |                           | CWMC                        |                        |                         |        |     |            |       |
| 1905           | Land   | Land and Buildings              | gp                                    |                           |                               |          |       |                           |                             | NFA ECC                |                         |        |     |            |       |

| Uniform System of Accounts - Detail Accounts: | USoA Account #   | Accounts                      | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Classification and Allocation |          |           | Allocation Demand Related | Allocation Customer Related | Allocation A&G Related | Allocation Misc Related | cp | ncp | non-demand | FINAL |
|---|--|-------------------------------|--------------|---------------------------------------|---------------------------|-------------------------------|----------|-----------|---------------------------|-----------------------------|------------------------|-------------------------|----|-----|------------|-------|
|   |  |                               |              |                                       |                           | Demand                        | Customer | Joint     |                           |                             |                        |                         |    |     |            |       |
| 1906  | Land Rights  | Land and Buildings            | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1908  | Buildings and Fixtures   | General Plant                 | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1910  | Leasehold Improvements   | General Plant                 | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1915  | Office Furniture and Equipment   | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1920  | Computer Equipment - Hardware  | IT Assets                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1925  | Computer Software  | IT Assets                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1930  | Transportation Equipment   | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1935  | Stores Equipment   | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1940  | Tools, Shop and Garage Equipment   | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1945  | Measurement and Testing Equipment  | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1950  | Power Operated Equipment   | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1955  | Communication Equipment  | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1960  | Miscellaneous Equipment  | Equipment                     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1970  | Load Management Controls - Customer Premises                                 | Other Distribution Assets     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1975  | Load Management Controls - Utility Premises                                  | Other Distribution Assets     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1980  | System Supervisory Equipment   | Other Distribution Assets     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1990  | Other Tangible Property  | Other Distribution Assets     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 1995  | Contributions and Grants - Credit  | Contributions and Grants      | co           |                                       | Break out                 | Breakout                      |          | Break out | Breakout                  |                             |                        |                         |    |     |            |       |
| 2005  | Property Under Capital Leases  | Other Distribution Assets     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 2010  | Electric Plant Purchased or Sold   | Other Distribution Assets     | gp           |                                       |                           |                               |          |           |                           | NFA ECC                     |                        |                         |    |     |            |       |
| 2105  | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | Accumulated Amortization      | accum dep    |                                       | Break out                 | Breakout                      |          | Break out | Breakout                  |                             |                        |                         |    |     |            |       |
| 2120  | Accumulated Amortization of Electric Utility Plant - Intangibles             | Accumulated Amortization      | accum dep    |                                       | Break out                 | Breakout                      |          | Break out | Breakout                  |                             |                        |                         |    |     |            |       |
| 3046  | Balance Transferred From Income  | Equity                        | NI           |                                       |                           |                               |          |           |                           |                             | NFAexDA                |                         |    |     |            |       |
|   | <small>blank row</small>   |                               |              |                                       |                           |                               |          |           |                           |                             |                        |                         |    |     |            |       |
| 4080  | Distribution Services Revenue  | Distribution Services Revenue | CREV         |                                       |                           |                               |          |           |                           | CREV                        |                        |                         |    |     |            |       |
| 4082  | Retail Services Revenues   | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4084  | Service Transaction Requests (STR) Revenues                                  | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4086  | SSS Admin Charge   | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | CCA                    |                         |    |     |            |       |
| 4090  | Electric Services Incidental to Energ Sales                                  | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4205  | Interdepartmental Rents  | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4210  | Rent from Electric Property  | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | POLE                   |                         |    |     |            |       |
| 4215  | Other Utility Operating Income   | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4220  | Other Electric Revenues  | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4225  | Late Payment Charges   | Late Payment Charges          | mi           |                                       |                           |                               |          |           |                           |                             | LPHA                   |                         |    |     |            |       |
| 4235  | Miscellaneous Service Revenues   | Specific Service Charges      | mi           |                                       |                           |                               |          |           |                           |                             |                        |                         |    |     |            |       |
| 4235-1  | Account Set Up Charges   | Specific Service Charges      | mi           |                                       |                           |                               |          |           |                           |                             | CWNB                   |                         |    |     |            |       |
| 4235-90                                       | Miscellaneous Service Revenues - Residual                                    | Specific Service Charges      | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4240  | Provision for Rate Refunds   | Other Distribution Revenue    | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4245  | Government Assistance Directly Credited to Income                            | Other Distribution Revenue    |              |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4305  | Regulatory Debits  | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4310  | Regulatory Credits   | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4315  | Revenues from Electric Plant Leased to Others                                | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4320  | Expenses of Electric Plant Leased to Others                                  | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4325  | Revenues from Merchandise, Jobbing, Etc.                                     | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | O&M                    |                         |    |     |            |       |
| 4330  | Costs and Expenses of Merchandising, Jobbing, Etc.                           | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4335  | Profits and Losses from Financial Instrument Hedges                          | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4340  | Profits and Losses from Financial Instrument Investments                     | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4345  | Gains from Disposition of Future Use Utility Plant                           | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4350  | Losses from Disposition of Future Use Utility Plant                          | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4355  | Gain on Disposition of Utility and Other Property                            | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | O&M                    |                         |    |     |            |       |
| 4360  | Loss on Disposition of Utility and Other Property                            | Other Income & Deductions     |              |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4365  | Gains from Disposition of Allowances for Emission                            | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4370  | Losses from Disposition of Allowances for Emission                           | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4375  | Revenues from Non-Utility Operations   | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | O&M                    |                         |    |     |            |       |
| 4380  | Expenses of Non-Utility Operations   | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |
| 4390  | Miscellaneous Non-Operating Income   | Other Income & Deductions     | mi           |                                       |                           |                               |          |           |                           |                             | OM&A                   |                         |    |     |            |       |

| Uniform System of Accounts - Detail Accounts: | USoA Account # | Accounts   | Explanations                            | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Classification and Allocation |              |       | Allocation Demand Related | Allocation Customer Related | Allocation A&G Related | Allocation Misc Related | cp | ncp          | non-demand   | FINAL |
|---|----------------|--|---|---------------------------------------|---------------------------|-------------------------------|--------------|-------|---------------------------|-----------------------------|------------------------|-------------------------|----|--------------|--------------|-------|
|   |                |  |   |                                       |                           | Demand                        | Customer     | Joint |                           |                             |                        |                         |    |              |              |       |
|   | 4395           | Rate-Payer Benefit Including Interest                                    | Other Income & Deductions               | mi                                    |                           |                               |              |       |                           |                             |                        |                         |    |              |              |       |
|   | 4398           | Foreign Exchange Gains and Losses, Including Amortization                | Other Income & Deductions               | mi                                    |                           |                               |              |       |                           |                             |                        |                         |    |              |              |       |
|   | 4405           | Interest and Dividend Income   | Other Income & Deductions               |                                       |                           |                               |              |       |                           |                             |                        |                         |    |              |              |       |
|   | 4415           | Equity in Earnings of Subsidiary Companies                               | Other Income & Deductions               | mi                                    |                           |                               |              |       |                           |                             |                        |                         |    |              |              |       |
|   | 4705           | Power Purchased  | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN EWMP               |                         |    |              |              |       |
|   | 4708           | Charges-WMS  | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN EWMP               |                         |    |              |              |       |
|   | 4710           | Cost of Power Adjustments  | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN EWMP               |                         |    |              |              |       |
|   | 4712           | Charges-One-Time   | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN EWMP               |                         |    |              |              |       |
|   | 4714           | Charges-NW   | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN                    |                         |    |              |              |       |
|   | 4715           | System Control and Load Dispatching                                      | Other Power Supply Expenses             | cop                                   |                           |                               |              |       |                           |                             | CEN EWMP               |                         |    |              |              |       |
|   | 4716           | Charges-CN   | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN                    |                         |    |              |              |       |
|   | 4730           | Rural Rate Assistance Expense  | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN EWMP               |                         |    |              |              |       |
|   | 4750           | Charges-LV   | Power Supply Expenses (Working Capital) | cop                                   |                           |                               |              |       |                           |                             | CEN                    |                         |    |              |              |       |
|   | 4751           | Charges - Smart Metering Entity  | Power Supply Expenses (Working Capital) | cop                                   |                           |                               | CCS          |       |                           | CCS                         |                        |                         |    |              |              |       |
|   | 5005           | Operation Supervision and Engineering                                    | Operation (Working Capital)             | di                                    | 1815-1855 D               | 1815-1855 D                   | 1815-1855 C  | x     | 1815-1855 D               | 1815-1855 C                 |                        |                         |    | 1815-1855 D  | 1815-1855 D  |       |
|   | 5010           | Load Dispatching   | Operation (Working Capital)             | di                                    | 1815-1855 D               | 1815-1855 D                   | 1815-1855 C  | x     | 1815-1855 D               | 1815-1855 C                 |                        |                         |    | 1815-1855 D  | 1815-1855 D  |       |
|   | 5012           | Station Buildings and Fixtures Expense                                   | Operation (Working Capital)             | di                                    | 1808 D                    | 1808 D                        | 1808 C       |       | 1808 D                    | 1808 C                      |                        |                         |    | 1808 D       | 1808 D       |       |
|   | 5014           | Transformer Station Equipment - Operation Labour                         | Operation (Working Capital)             | di                                    | 1815 D                    | 1815 D                        | 1815 C       |       | 1815 D                    | 1815 C                      |                        |                         |    | 1815 D       | 1815 D       |       |
|   | 5015           | Transformer Station Equipment - Operation Supplies and Expenses          | Operation (Working Capital)             | di                                    | 1815 D                    | 1815 D                        | 1815 C       |       | 1815 D                    | 1815 C                      |                        |                         |    | 1815 D       | 1815 D       |       |
|   | 5016           | Distribution Station Equipment - Operation Labour                        | Operation (Working Capital)             | di                                    | 1820 D                    | 1820 D                        | 1820 C       |       | 1820 D                    | 1820 C                      |                        |                         |    | 1820 D       | 1820 D       |       |
|   | 5017           | Distribution Station Equipment - Operation Supplies and Expenses         | Operation (Working Capital)             | di                                    | 1820 D                    | 1820 D                        | 1820 C       |       | 1820 D                    | 1820 C                      |                        |                         |    | 1820 D       | 1820 D       |       |
|   | 5020           | Overhead Distribution Lines and Feeders - Operation Labour               | Operation (Working Capital)             | di                                    | 830 & 1835                | 830 & 1835                    | 830 & 1835 C | x     | 830 & 1835 D              | 830 & 1835 C                |                        |                         |    | 830 & 1835 D | 830 & 1835 D |       |
|   | 5025           | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | Operation (Working Capital)             | di                                    | 830 & 1835                | 830 & 1835                    | 830 & 1835 C | x     | 830 & 1835 D              | 830 & 1835 C                |                        |                         |    | 830 & 1835 D | 830 & 1835 D |       |
|   | 5030           | Overhead Subtransmission Feeders - Operation                             | Operation (Working Capital)             | di                                    | 830 & 1835                | 830 & 1835                    | 830 & 1835 C |       | 830 & 1835 D              | 830 & 1835 C                |                        |                         |    | 830 & 1835 D | 830 & 1835 D |       |
|   | 5035           | Overhead Distribution Transformers- Operation                            | Operation (Working Capital)             | di                                    | 1850 D                    | 1850 D                        | 1850 C       | x     | 1850 D                    | 1850 C                      |                        |                         |    | 1850 D       | 1850 D       |       |
|   | 5040           | Underground Distribution Lines and Feeders - Operation Labour            | Operation (Working Capital)             | di                                    | 840 & 1845                | 840 & 1845                    | 840 & 1845 C | x     | 840 & 1845 D              | 840 & 1845 C                |                        |                         |    | 840 & 1845 D | 840 & 1845 D |       |
|   | 5045           | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | Operation (Working Capital)             | di                                    | 840 & 1845                | 840 & 1845                    | 840 & 1845 C | x     | 840 & 1845 D              | 840 & 1845 C                |                        |                         |    | 840 & 1845 D | 840 & 1845 D |       |
|   | 5050           | Underground Subtransmission Feeders - Operation                          | Operation (Working Capital)             | di                                    | 840 & 1845                | 840 & 1845                    | 840 & 1845 C |       | 840 & 1845 D              | 840 & 1845 C                |                        |                         |    | 840 & 1845 D | 840 & 1845 D |       |
|   | 5055           | Underground Distribution Transformers - Operation                        | Operation (Working Capital)             | di                                    | 1850 D                    | 1850 D                        | 1850 C       | x     | 1850 D                    | 1850 C                      |                        |                         |    | 1850 D       | 1850 D       |       |
|   | 5065           | Meter Expense  | Operation (Working Capital)             | cu                                    |                           |                               | CWMC         |       |                           | CWMC                        |                        |                         |    |              |              |       |
|   | 5070           | Customer Premises - Operation Labour                                     | Operation (Working Capital)             | cu                                    |                           |                               | CCA          |       |                           | CCA                         |                        |                         |    |              |              |       |
|   | 5075           | Customer Premises - Materials and Expenses                               | Operation (Working Capital)             | cu                                    |                           |                               | CCA          |       |                           | CCA                         |                        |                         |    |              |              |       |
|   | 5085           | Miscellaneous Distribution Expense                                       | Operation (Working Capital)             | di                                    | 1815-1855 D               | 1815-1855 D                   | 1815-1855 C  | x     | 1815-1855 D               | 1815-1855 C                 |                        |                         |    | 1815-1855 D  | 1815-1855 D  |       |
|   | 5090           | Underground Distribution Lines and Feeders - Rental Paid                 | Operation (Working Capital)             | di                                    | 840 & 1845                | 840 & 1845                    | 840 & 1845 C | x     | 840 & 1845 D              | 840 & 1845 C                |                        |                         |    | 840 & 1845 D | 840 & 1845 D |       |
|   | 5095           | Overhead Distribution Lines and Feeders - Rental Paid                    | Operation (Working Capital)             | di                                    | 830 & 1835                | 830 & 1835                    | 830 & 1835 C | x     | 830 & 1835 D              | 830 & 1835 C                |                        |                         |    | 830 & 1835 D | 830 & 1835 D |       |
|   | 5096           | Other Rent   | Operation (Working Capital)             | di                                    |                           |                               |              |       |                           |                             | O&M                    |                         |    |              |              |       |
|   | 5105           | Maintenance Supervision and Engineering                                  | Maintenance (Working Capital)           | di                                    | 1815-1855 D               | 1815-1855 D                   | 1815-1855 C  | x     | 1815-1855 D               | 1815-1855 C                 |                        |                         |    | 1815-1855 D  | 1815-1855 D  |       |
|   | 5110           | Maintenance of Buildings and Fixtures - Distribution Stations            | Maintenance (Working Capital)           | di                                    | 1808 D                    | 1808 D                        | 1808 C       |       | 1808 D                    | 1808 C                      |                        |                         |    | 1808 D       | 1808 D       |       |
|   | 5112           | Maintenance of Transformer Station Equipment                             | Maintenance (Working Capital)           | di                                    | 1815 D                    | 1815 D                        | 1815 C       |       | 1815 D                    | 1815 C                      |                        |                         |    | 1815 D       | 1815 D       |       |
|   | 5114           | Maintenance of Distribution Station Equipment                            | Maintenance (Working Capital)           | di                                    | 1820 D                    | 1820 D                        | 1820 C       |       | 1820 D                    | 1820 C                      |                        |                         |    | 1820 D       | 1820 D       |       |
|   | 5120           | Maintenance of Poles, Towers and Fixtures                                | Maintenance (Working Capital)           | di                                    | 1830 D                    | 1830 D                        | 1830 C       | x     | 1830 D                    | 1830 C                      |                        |                         |    | 1830 D       | 1830 D       |       |
|   | 5125           | Maintenance of Overhead Conductors and Devices                           | Maintenance (Working Capital)           | di                                    | 1835 D                    | 1835 D                        | 1835 C       | x     | 1835 D                    | 1835 C                      |                        |                         |    | 1835 D       | 1835 D       |       |
|   | 5130           | Maintenance of Overhead Services   | Maintenance (Working Capital)           | di                                    | 1855 D                    | 1855 D                        | 1855 C       |       | 1855 D                    | 1855 C                      |                        |                         |    | 1855 D       | 1855 D       |       |

| Uniform System of Accounts - Detail Accounts: | USoA Account #  | Accounts  | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Classification and Allocation |          |             | Allocation Demand Related | Allocation Customer Related | Allocation A&G Related | Allocation Misc Related | cp | ncp         | non-demand  | FINAL |
|---|---|---|--------------|---------------------------------------|---------------------------|-------------------------------|----------|-------------|---------------------------|-----------------------------|------------------------|-------------------------|----|-------------|-------------|-------|
|   |   |   |              |                                       |                           | Demand                        | Customer | Joint       |                           |                             |                        |                         |    |             |             |       |
| 5135  | Overhead Distribution Lines and Feeders - Right of Way    | Maintenance (Working Capital)                         | di           | 1830 & 1835                           | 1830 & 1835               | 1830 & 1835                   | x        | 1830 & 1835 | 1830 & 1835               | C                           |                        |                         |    | 1830 & 1835 | 1830 & 1835 |       |
| 5145  | Maintenance of Underground Conduit                        | Maintenance (Working Capital)                         | di           | 1840 D                                | 1840 D                    | 1840 C                        | x        | 1840 D      | 1840 C                    |                             |                        |                         |    | 1840 D      | 1840 D      |       |
| 5150  | Maintenance of Underground Conductors and Devices         | Maintenance (Working Capital)                         | di           | 1845 D                                | 1845 D                    | 1845 C                        | x        | 1845 D      | 1845 C                    |                             |                        |                         |    | 1845 D      | 1845 D      |       |
| 5155  | Maintenance of Underground Services                       | Maintenance (Working Capital)                         | di           | 1855 D                                | 1855 D                    | 1855 C                        |          | 1855 D      | 1855 C                    |                             |                        |                         |    | 1855 D      | 1855 D      |       |
| 5160  | Maintenance of Line Transformers                          | Maintenance (Working Capital)                         | di           | 1850 D                                | 1850 D                    | 1850 C                        | x        | 1850 D      | 1850 C                    |                             |                        |                         |    | 1850 D      | 1850 D      |       |
| 5175  | Maintenance of Meters                                     | Maintenance (Working Capital)                         | cu           | 1860 D                                | 1860 D                    | 1860 C                        |          | 1860 D      | 1860 C                    |                             |                        |                         |    | 1860 D      | 1860 D      |       |
| 5305  | Supervision   | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNB                          |          |             | CWNB                      |                             |                        |                         |    |             |             |       |
| 5310  | Meter Reading Expense                                     | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNR                          |          |             | CWNR                      |                             |                        |                         |    |             |             |       |
| 5315  | Customer Billing  | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNB                          |          |             | CWNB                      |                             |                        |                         |    |             |             |       |
| 5320  | Collecting  | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNB                          |          |             | CWNB                      |                             |                        |                         |    |             |             |       |
| 5325  | Collecting- Cash Over and Short                           | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNB                          |          |             | CWNB                      |                             |                        |                         |    |             |             |       |
| 5330  | Collection Charges  | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNB                          |          |             | CWNB                      |                             |                        |                         |    |             |             |       |
| 5335  | Bad Debt Expense  | Bad Debt Expense (Working Capital)                    | cu           |                                       |                           | BDHA                          |          |             | BDHA                      |                             |                        |                         |    |             |             |       |
| 5340  | Miscellaneous Customer Accounts Expenses                  | Billing and Collection (Working Capital)              | cu           |                                       |                           | CWNB                          |          |             | CWNB                      |                             |                        |                         |    |             |             |       |
| 5405  | Supervision   | Community Relations (Working Capital)                 | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5410  | Community Relations - Sundry                              | Community Relations (Working Capital)                 | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5415  | Energy Conservation                                       | Community Relations - CDM (Working Capital)           | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5420  | Community Safety Program                                  | Community Relations (Working Capital)                 | ad           |                                       |                           |                               |          |             |                           | NFA ECC                     |                        |                         |    |             |             |       |
| 5425  | Miscellaneous Customer Service and Informational Expenses | Community Relations (Working Capital)                 | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5505  | Supervision   | Other Distribution Expenses                           | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5510  | Demonstrating and Selling Expense                         | Other Distribution Expenses                           | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5515  | Advertising Expense                                       | Advertising Expenses                                  | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5520  | Miscellaneous Sales Expense                               | Other Distribution Expenses                           | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5605  | Executive Salaries and Expenses                           | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5610  | Management Salaries and Expenses                          | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5615  | General Administrative Salaries and Expenses              | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5620  | Office Supplies and Expenses                              | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5625  | Administrative Expense Transferred Credit                 | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5630  | Outside Services Employed                                 | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5635  | Property Insurance  | Insurance Expense (Working Capital)                   | ad           |                                       |                           |                               |          |             |                           | NFA ECC                     |                        |                         |    |             |             |       |
| 5640  | Injuries and Damages                                      | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5645  | Employee Pensions and Benefits                            | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5650  | Franchise Requirements                                    | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5655  | Regulatory Expenses                                       | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5660  | General Advertising Expenses                              | Advertising Expenses                                  | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5665  | Miscellaneous General Expenses                            | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5670  | Rent  | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5675  | Maintenance of General Plant                              | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5680  | Electrical Safety Authority Fees                          | Administrative and General Expenses (Working Capital) | ad           |                                       |                           |                               |          |             |                           | O&M                         |                        |                         |    |             |             |       |
| 5685  | Independent Market Operator Fees and Penalties            | Power Supply Expenses (Working Capital)               | cop          |                                       |                           |                               |          |             |                           | NFA ECC                     |                        |                         |    |             |             |       |
| 5705  | Amortization Expense - Property, Plant, and Equipment     | Amortization of Assets                                | dep          | PRORATED                              | Break out                 | Breakout                      |          |             | Breakout                  |                             |                        |                         |    | PRORATED    | PRORATED    |       |
| 5710  | Amortization of Limited Term Electric Plant               | Amortization of Assets                                | dep          | PRORATED                              | Break out                 | Breakout                      |          |             | Breakout                  |                             |                        |                         |    | PRORATED    | PRORATED    |       |





# 2019 Cost Allocation Model

**EB-2016-0077**

**Sheet E5 Reconciliation Worksheet -**

**Details:**

The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

| USoA Account # | Accounts   | Financial Statement | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB  | Excluded from COSS | Excluded | Included     | Balance in O5 | Difference | Balance in O4 Summary | Difference |
|----------------|--|---------------------|--|--------------|--------------------|----------|--------------|---------------|------------|-----------------------|------------|
| 1565           | Conservation and Demand Management Expenditures and Recoveries                   | \$0                 |  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1608           | Franchises and Consents  | \$0                 |  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1805           | Land   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1805-1         | Land Station >50 kV  |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1805-2         | Land Station <50 kV  |                     | \$361,637  | \$361,637    |                    | \$0      | \$361,637    | \$361,637     | \$0        | \$361,637             | \$0        |
| 1806           | Land Rights  |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1806-1         | Land Rights Station >50 kV   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1806-2         | Land Rights Station <50 kV   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1808           | Buildings and Fixtures   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1808-1         | Buildings and Fixtures > 50 kV   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1808-2         | Buildings and Fixtures < 50 kV   |                     | \$792,498  | \$792,498    |                    | \$0      | \$792,498    | \$792,498     | \$0        | \$792,498             | \$0        |
| 1810           | Leasehold Improvements   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1810-1         | Leasehold Improvements >50 kV  |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1810-2         | Leasehold Improvements <50 kV  |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1815           | Transformer Station Equipment - Normally Primary above 50 kV                     |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1820           | Distribution Station Equipment - Normally Primary below 50 kV                    |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1820-1         | Distribution Station Equipment - Normally Primary below 50 kV (Bulk)             |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1820-2         | Distribution Station Equipment - Normally Primary below 50 kV (Primary)          |                     | \$14,606,735   | \$14,606,735 |                    | \$0      | \$14,606,735 | \$14,606,735  | \$0        | \$14,606,735          | \$0        |
| 1820-3         | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |                     | \$1,067,409  | \$1,067,409  |                    | \$0      | \$1,067,409  | \$1,067,409   | \$0        | \$1,067,409           | \$0        |
| 1825           | Storage Battery Equipment  |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1825-1         | Storage Battery Equipment > 50 kV  |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1825-2         | Storage Battery Equipment <50 kV   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1830           | Poles, Towers and Fixtures   |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1830-3         | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                       |                     | \$0  | \$0          |                    | \$0      | \$0          | \$0           | \$0        | \$0                   | \$0        |
| 1830-4         | Poles, Towers and Fixtures - Primary   |                     | \$57,361,276   | \$57,361,276 |                    | \$0      | \$57,361,276 | \$57,361,276  | \$0        | \$57,361,276          | \$0        |
| 1830-5         | Poles, Towers and Fixtures - Secondary   |                     | \$52,737,143   | \$52,737,143 |                    | \$0      | \$52,737,143 | \$52,737,143  | \$0        | \$52,737,143          | \$0        |





|      |  |              |              |     |              |              |     |              |     |
|------|--|--------------|--------------|-----|--------------|--------------|-----|--------------|-----|
| 5016 | Distribution Station Equipment - Operation Labour                        | \$147,949    | \$147,949    | \$0 | \$147,949    | \$147,949    | \$0 | \$147,949    | \$0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses         | \$312,421    | \$312,421    | \$0 | \$312,421    | \$312,421    | \$0 | \$312,421    | \$0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour               | \$256,820    | \$256,820    | \$0 | \$256,820    | \$256,820    | \$0 | \$256,820    | \$0 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$749,613    | \$749,613    | \$0 | \$749,613    | \$749,613    | \$0 | \$749,613    | \$0 |
| 5030 | Overhead Subtransmission Feeders - Operation                             | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5035 | Overhead Distribution Transformers- Operation                            | \$747        | \$747        | \$0 | \$747        | \$747        | \$0 | \$747        | \$0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour            | \$301,485    | \$301,485    | \$0 | \$301,485    | \$301,485    | \$0 | \$301,485    | \$0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$907,061    | \$907,061    | \$0 | \$907,061    | \$907,061    | \$0 | \$907,061    | \$0 |
| 5050 | Underground Subtransmission Feeders - Operation                          | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5055 | Underground Distribution Transformers - Operation                        | \$5,565      | \$5,565      | \$0 | \$5,565      | \$5,565      | \$0 | \$5,565      | \$0 |
| 5065 | Meter Expense  | \$5,455,484  | \$5,455,484  | \$0 | \$5,455,484  | \$5,455,484  | \$0 | \$5,455,484  | \$0 |
| 5070 | Customer Premises - Operation Labour                                     | \$663,815    | \$663,815    | \$0 | \$663,815    | \$663,815    | \$0 | \$663,815    | \$0 |
| 5075 | Customer Premises - Materials and Expenses                               | \$68,708     | \$68,708     | \$0 | \$68,708     | \$68,708     | \$0 | \$68,708     | \$0 |
| 5085 | Miscellaneous Distribution Expense                                       | \$10,919,088 | \$10,919,088 | \$0 | \$10,919,088 | \$10,919,088 | \$0 | \$10,919,088 | \$0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid                 | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid                    | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5096 | Other Rent   | \$331,423    | \$331,423    | \$0 | \$331,423    | \$331,423    | \$0 | \$331,423    | \$0 |
| 5105 | Maintenance Supervision and Engineering                                  | \$39,939     | \$39,939     | \$0 | \$39,939     | \$39,939     | \$0 | \$39,939     | \$0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations            | \$375,545    | \$375,545    | \$0 | \$375,545    | \$375,545    | \$0 | \$375,545    | \$0 |
| 5112 | Maintenance of Transformer Station Equipment                             | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5114 | Maintenance of Distribution Station Equipment                            | \$390,137    | \$390,137    | \$0 | \$390,137    | \$390,137    | \$0 | \$390,137    | \$0 |
| 5120 | Maintenance of Poles, Towers and Fixtures                                | \$54,708     | \$54,708     | \$0 | \$54,708     | \$54,708     | \$0 | \$54,708     | \$0 |
| 5125 | Maintenance of Overhead Conductors and Devices                           | \$928,467    | \$928,467    | \$0 | \$928,467    | \$928,467    | \$0 | \$928,467    | \$0 |
| 5130 | Maintenance of Overhead Services   | \$106,268    | \$106,268    | \$0 | \$106,268    | \$106,268    | \$0 | \$106,268    | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way                   | \$1,013,892  | \$1,013,892  | \$0 | \$1,013,892  | \$1,013,892  | \$0 | \$1,013,892  | \$0 |
| 5145 | Maintenance of Underground Conduit                                       | \$128,887    | \$128,887    | \$0 | \$128,887    | \$128,887    | \$0 | \$128,887    | \$0 |
| 5150 | Maintenance of Underground Conductors and Devices                        | \$531,688    | \$531,688    | \$0 | \$531,688    | \$531,688    | \$0 | \$531,688    | \$0 |
| 5155 | Maintenance of Underground Services                                      | \$22,870     | \$22,870     | \$0 | \$22,870     | \$22,870     | \$0 | \$22,870     | \$0 |
| 5160 | Maintenance of Line Transformers   | \$168,257    | \$168,257    | \$0 | \$168,257    | \$168,257    | \$0 | \$168,257    | \$0 |
| 5175 | Maintenance of Meters  | \$142,478    | \$142,478    | \$0 | \$142,478    | \$142,478    | \$0 | \$142,478    | \$0 |
| 5305 | Supervision  | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5310 | Meter Reading Expense  | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5315 | Customer Billing   | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5320 | Collecting   | \$187,267    | \$187,267    | \$0 | \$187,267    | \$187,267    | \$0 | \$187,267    | \$0 |
| 5325 | Collecting- Cash Over and Short  | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5330 | Collection Charges   | \$0          | \$0          | \$0 | \$0          | \$0          | \$0 | \$0          | \$0 |
| 5335 | Bad Debt Expense   | \$1,531,413  | \$1,531,413  | \$0 | \$1,531,413  | \$1,531,413  | \$0 | \$1,531,413  | \$0 |

|        |  |                      |                      |              |                |               |                        |               |              |              |
|--------|--|----------------------|----------------------|--------------|----------------|---------------|------------------------|---------------|--------------|--------------|
| 5340   | Miscellaneous Customer Accounts Expenses                     | \$9,145,439          | \$9,145,439          | \$0          | \$9,145,439    | \$9,145,439   | \$0                    | \$9,145,439   | \$0          |              |
| 5405   | Supervision  | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5410   | Community Relations - Sundry                                 | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5415   | Energy Conservation  | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5420   | Community Safety Program                                     | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5425   | Miscellaneous Customer Service and Informational Expenses    | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5505   | Supervision  | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5510   | Demonstrating and Selling Expense                            | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5515   | Advertising Expense  | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5520   | Miscellaneous Sales Expense                                  | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5605   | Executive Salaries and Expenses                              | \$2,289,812          | \$2,289,812          | \$0          | \$2,289,812    | \$2,289,812   | \$0                    | \$2,289,812   | \$0          |              |
| 5610   | Management Salaries and Expenses                             | \$3,902,106          | \$3,902,106          | \$0          | \$3,902,106    | \$3,902,106   | \$0                    | \$3,902,106   | \$0          |              |
| 5615   | General Administrative Salaries and Expenses                 | \$2,893,526          | \$2,893,526          | \$0          | \$2,893,526    | \$2,893,526   | \$0                    | \$2,893,526   | \$0          |              |
| 5620   | Office Supplies and Expenses                                 | \$3,124,421          | \$3,124,421          | \$0          | \$3,124,421    | \$3,124,421   | \$0                    | \$3,124,421   | \$0          |              |
| 5625   | Administrative Expense Transferred Credit                    | (\$1,824,854)        | (\$1,824,854)        | \$0          | (\$1,824,854)  | (\$1,824,854) | \$0                    | (\$1,824,854) | \$0          |              |
| 5630   | Outside Services Employed                                    | \$2,524,650          | \$2,524,650          | \$0          | \$2,524,650    | \$2,524,650   | \$0                    | \$2,524,650   | \$0          |              |
| 5635   | Property Insurance   | \$155,220            | \$155,220            | \$0          | \$155,220      | \$155,220     | \$0                    | \$155,220     | \$0          |              |
| 5640   | Injuries and Damages   | \$579,185            | \$579,185            | \$0          | \$579,185      | \$579,185     | \$0                    | \$579,185     | \$0          |              |
| 5645   | Employee Pensions and Benefits                               | \$1,529,345          | \$1,529,345          | \$0          | \$1,529,345    | \$1,529,345   | \$0                    | \$1,529,345   | \$0          |              |
| 5650   | Franchise Requirements                                       | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5655   | Regulatory Expenses  | \$1,306,039          | \$1,306,039          | \$0          | \$1,306,039    | \$1,306,039   | \$0                    | \$1,306,039   | \$0          |              |
| 5660   | General Advertising Expenses                                 | \$14,867             | \$14,867             | \$0          | \$14,867       | \$14,867      | \$0                    | \$14,867      | \$0          |              |
| 5665   | Miscellaneous General Expenses                               | \$1,122,075          | \$1,122,075          | \$0          | \$1,122,075    | \$1,122,075   | \$0                    | \$1,122,075   | \$0          |              |
| 5670   | Rent   | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5675   | Maintenance of General Plant                                 | \$2,103,442          | \$2,103,442          | \$0          | \$2,103,442    | \$2,103,442   | \$0                    | \$2,103,442   | \$0          |              |
| 5680   | Electrical Safety Authority Fees                             | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5685   | Independent Market Operator Fees and Penalties               | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5705   | Amortization Expense - Property, Plant, and Equipment        | \$22,007,382         | \$22,007,382         | \$0          | \$22,007,382   | \$22,007,382  | \$0                    | \$22,007,382  | \$0          |              |
| 5710   | Amortization of Limited Term Electric Plant                  | \$1,332,609          | \$1,332,609          | \$0          | \$1,332,609    | \$1,332,609   | \$0                    | \$1,332,609   | \$0          |              |
| 5715   | Amortization of Intangibles and Other Electric Plant         | \$1,791,561          | \$1,791,561          | \$0          | \$1,791,561    | \$1,791,561   | \$0                    | \$1,791,561   | \$0          |              |
| 5720   | Amortization of Electric Plant Acquisition Adjustments       | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5730   | Amortization of Unrecovered Plant and Regulatory Study Costs | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5735   | Amortization of Deferred Development Costs                   | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 5740   | Amortization of Deferred Charges                             | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 6005   | Interest on Long Term Debt                                   | \$11,994,759         | \$11,994,759         | \$0          | \$11,994,759   | \$11,994,759  | \$0                    | \$11,994,759  | \$0          |              |
| 6105   | Taxes Other Than Income Taxes                                | \$318,611            | \$318,611            | \$0          | \$318,611      | \$318,611     | \$0                    | \$318,611     | \$0          |              |
| 6110   | Income Taxes   | \$3,120,400          | \$3,120,400          | \$0          | \$3,120,400    | \$3,120,400   | \$0                    | \$3,120,400   | \$0          |              |
| 6205-1 | Sub-account LEAP funding                                     | \$160,364            | \$160,364            | \$0          | \$160,364      | \$160,364     | \$0                    | \$160,364     | \$0          |              |
| 6210   | Life Insurance   | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 6215   | Penalties  | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
| 6225   | Other Deductions   | \$0                  | \$0                  | \$0          | \$0            | \$0           | \$0                    | \$0           | \$0          |              |
|        | <b>Total</b>   | <b>\$489,319,093</b> | <b>\$657,120,034</b> | <b>#####</b> | <b>\$0</b>     | <b>#####</b>  | <b>\$1,146,439,127</b> | <b>\$0</b>    | <b>#####</b> | <b>(\$0)</b> |
|        |  |                      |                      |              | <b>Control</b> |               | <b>\$1,146,439,127</b> |               |              |              |

| Grouping by Allocator | Adjusted TB             | Excluded from COSS | Excluded    | Included                | Balance in O5           | Difference  | Balance in O4 Summary   | Difference    |
|-----------------------|-------------------------|--------------------|-------------|-------------------------|-------------------------|-------------|-------------------------|---------------|
| 1808                  | \$ 1,038,415            | \$ -               | \$ -        | \$ 1,038,415            | \$ 1,038,415            | \$ -        | \$ 1,038,415            | \$ -          |
| 1815                  | \$ -                    | \$ -               | \$ -        | \$ -                    | \$ -                    | \$ -        | \$ -                    | \$ -          |
| 1820                  | \$ 850,507              | \$ -               | \$ -        | \$ 850,507              | \$ 850,507              | \$ -        | \$ 850,507              | \$ -          |
| 1830                  | \$ 54,708               | \$ -               | \$ -        | \$ 54,708               | \$ 54,708               | \$ -        | \$ 54,708               | \$ -          |
| 1835                  | \$ 928,467              | \$ -               | \$ -        | \$ 928,467              | \$ 928,467              | \$ -        | \$ 928,467              | \$ -          |
| 1840                  | \$ 128,887              | \$ -               | \$ -        | \$ 128,887              | \$ 128,887              | \$ -        | \$ 128,887              | \$ -          |
| 1845                  | \$ 531,688              | \$ -               | \$ -        | \$ 531,688              | \$ 531,688              | \$ -        | \$ 531,688              | \$ -          |
| 1850                  | \$ 174,569              | \$ -               | \$ -        | \$ 174,569              | \$ 174,569              | \$ -        | \$ 174,569              | \$ -          |
| 1855                  | \$ 129,138              | \$ -               | \$ -        | \$ 129,138              | \$ 129,138              | \$ -        | \$ 129,138              | \$ -          |
| 1860                  | \$ 142,478              | \$ -               | \$ -        | \$ 142,478              | \$ 142,478              | \$ -        | \$ 142,478              | \$ -          |
| 1815-1855             | \$ 18,767,307           | \$ -               | \$ -        | \$ 18,767,307           | \$ 18,767,307           | \$ -        | \$ 18,767,307           | \$ -          |
| 1830 & 1835           | \$ 2,020,325            | \$ -               | \$ -        | \$ 2,020,325            | \$ 2,020,325            | \$ -        | \$ 2,020,325            | \$ -          |
| 1840 & 1845           | \$ 1,208,546            | \$ -               | \$ -        | \$ 1,208,546            | \$ 1,208,546            | \$ -        | \$ 1,208,546            | \$ -          |
| BCP                   | \$ -                    | \$ -               | \$ -        | \$ -                    | \$ -                    | \$ -        | \$ -                    | \$ -          |
| BDHA                  | \$ 1,531,413            | \$ -               | \$ -        | \$ 1,531,413            | \$ 1,531,413            | \$ -        | \$ 1,531,413            | \$ -          |
| Break Out             | \$ (161,025,115)        | \$ -               | \$ -        | \$ (161,025,115)        | \$ (161,025,115)        | \$ -        | \$ (161,025,115)        | \$ (0)        |
| CCA                   | \$ 732,523              | \$ -               | \$ -        | \$ 732,523              | \$ 732,523              | \$ -        | \$ 732,523              | \$ -          |
| CDMPP                 | \$ -                    | \$ -               | \$ -        | \$ -                    | \$ -                    | \$ -        | \$ -                    | \$ -          |
| CEN                   | \$ 68,755,702           | \$ -               | \$ -        | \$ 68,755,702           | \$ 68,755,702           | \$ -        | \$ 68,755,702           | \$ -          |
| CEN EWMP              | \$ 524,950,132          | \$ -               | \$ -        | \$ 524,950,132          | \$ 524,950,132          | \$ -        | \$ 524,950,132          | \$ -          |
| CREV                  | \$ -                    | \$ -               | \$ -        | \$ -                    | \$ -                    | \$ -        | \$ -                    | \$ -          |
| CWCS                  | \$ 35,421,843           | \$ -               | \$ -        | \$ 35,421,843           | \$ 35,421,843           | \$ -        | \$ 35,421,843           | \$ -          |
| CWMC                  | \$ 51,377,525           | \$ -               | \$ -        | \$ 51,377,525           | \$ 51,377,525           | \$ -        | \$ 51,377,525           | \$ -          |
| CWMR                  | \$ -                    | \$ -               | \$ -        | \$ -                    | \$ -                    | \$ -        | \$ -                    | \$ -          |
| CWNB                  | \$ 8,325,864            | \$ -               | \$ -        | \$ 8,325,864            | \$ 8,325,864            | \$ -        | \$ 8,325,864            | \$ -          |
| DCP                   | \$ 1,154,135            | \$ -               | \$ -        | \$ 1,154,135            | \$ 1,154,135            | \$ -        | \$ 1,154,135            | \$ -          |
| LPHA                  | \$ (875,000)            | \$ -               | \$ -        | \$ (875,000)            | \$ (875,000)            | \$ -        | \$ (875,000)            | \$ -          |
| LTNCP                 | \$ 100,901,269          | \$ -               | \$ -        | \$ 100,901,269          | \$ 100,901,269          | \$ -        | \$ 100,901,269          | \$ -          |
| NFA                   | \$ (5,633,365)          | \$ -               | \$ -        | \$ (5,633,365)          | \$ (5,633,365)          | \$ -        | \$ (5,633,365)          | \$ -          |
| NFA ECC               | \$ 95,258,463           | \$ -               | \$ -        | \$ 95,258,463           | \$ 95,258,463           | \$ -        | \$ 95,258,463           | \$ -          |
| O&M                   | \$ 20,056,402           | \$ -               | \$ -        | \$ 20,056,402           | \$ 20,056,402           | \$ -        | \$ 20,056,402           | \$ -          |
| PNCP                  | \$ 265,122,016          | \$ -               | \$ -        | \$ 265,122,016          | \$ 265,122,016          | \$ -        | \$ 265,122,016          | \$ -          |
| SNCP                  | \$ 112,428,077          | \$ -               | \$ -        | \$ 112,428,077          | \$ 112,428,077          | \$ -        | \$ 112,428,077          | \$ -          |
| TCP                   | \$ -                    | \$ -               | \$ -        | \$ -                    | \$ -                    | \$ -        | \$ -                    | \$ -          |
| <b>Total</b>          | <b>\$ 1,144,456,919</b> | <b>\$ -</b>        | <b>\$ -</b> | <b>\$ 1,144,456,919</b> | <b>\$ 1,144,456,919</b> | <b>\$ -</b> | <b>\$ 1,144,456,919</b> | <b>\$ (0)</b> |

**ATTACHMENT 9**  
**SUMMARY OF FIXED/VARIABLE SPLITS**  
**HORIZON UTILITIES RZ**

## Summary of Fixed Variable Splits

| Customer Class               | 2019    |            |
|------------------------------|---------|------------|
|                              | Fixed % | Variable % |
| Residential                  | 100.00% | 0.00%      |
| GS < 50kW                    | 59.49%  | 40.51%     |
| GS > 50 to 4999kW            | 48.02%  | 51.98%     |
| Standby                      | 0.00%   | 100.00%    |
| LU (1)                       | 68.18%  | 31.82%     |
| LU (2)                       | 32.24%  | 67.76%     |
| Sentinel Lights              | 61.61%  | 38.39%     |
| Street Lighting              | 68.26%  | 31.74%     |
| Unmetered and Scattered Load | 68.85%  | 31.15%     |

**ATTACHMENT 10  
RTSR WORK FORM  
HORIZON UTILITIES RZ**

# ENTIVE REGULATION MODEL FOR 2018 FII

Columns F and G must match the data from the most recent RRR filing.

Rates have been imported from Tab 2. As well, the Loss Factor has been imported from "Model Specs" tab.

If the data needs to be modified, please make the necessary adjustments and note the changes in your manager's summary.

| Rate Class  | Rate Description             | Unit   | Rate   | Non-Loss<br>Adjusted Metered<br>kWh | Non-Loss<br>Adjusted<br>Metered kW | Applicable<br>Loss Factor | Loss Adjusted<br>Billed kWh |
|---|------------------------------|--------|--------|-------------------------------------|------------------------------------|---------------------------|-----------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                        | Retail Transmission Rate – N | \$/kWh | 0.0074 | 1,537,580,329                       | 0                                  | 1.0379                    | 1,595,854,623               |
| RESIDENTIAL SERVICE CLASSIFICATION                        | Retail Transmission Rate – L | \$/kWh | 0.0068 | 1,537,580,329                       | 0                                  | 1.0379                    | 1,595,854,623               |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION    | Retail Transmission Rate – N | \$/kWh | 0.0065 | 558,828,431                         | 0                                  | 1.0379                    | 580,008,029                 |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION    | Retail Transmission Rate – L | \$/kWh | 0.0061 | 558,828,431                         | 0                                  | 1.0379                    | 580,008,029                 |
| GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION | Retail Transmission Rate – N | \$/kW  | 2.5869 | 1,751,908,545                       | 4,824,433                          |                           |                             |
| GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION | Retail Transmission Rate – L | \$/kW  | 2.4536 | 1,751,908,545                       | 4,824,433                          |                           |                             |
| LARGE USE 1 SERVICE CLASSIFICATION                        | Retail Transmission Rate – N | \$/kW  | 2.9551 | 220,526,377                         | 456,126                            |                           |                             |
| LARGE USE 1 SERVICE CLASSIFICATION                        | Retail Transmission Rate – L | \$/kW  | 2.8195 | 220,526,377                         | 456,126                            |                           |                             |
| LARGE USE 2 SERVICE CLASSIFICATION                        | Retail Transmission Rate – N | \$/kW  | 2.9551 | 1,050,812,632                       | 1,982,814                          |                           |                             |
| LARGE USE 2 SERVICE CLASSIFICATION                        | Retail Transmission Rate – L | \$/kW  | 2.8195 | 1,050,812,632                       | 1,982,814                          |                           |                             |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION           | Retail Transmission Rate – N | \$/kWh | 0.0066 | 11,347,508                          | 0                                  | 1.0379                    | 11,777,579                  |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION           | Retail Transmission Rate – L | \$/kWh | 0.0062 | 11,347,508                          | 0                                  | 1.0379                    | 11,777,579                  |
| SENTINEL LIGHTING   | Retail Transmission Rate – N | \$/kW  | 2.1496 | 439,954                             | 947                                |                           |                             |
| SENTINEL LIGHTING   | Retail Transmission Rate – L | \$/kW  | 1.9743 | 439,954                             | 947                                |                           |                             |
| STREET LIGHTING SERVICE CLASSIFICATION                    | Retail Transmission Rate – N | \$/kW  | 2.0364 | 31,193,672                          | 87,344                             |                           |                             |
| STREET LIGHTING SERVICE CLASSIFICATION                    | Retail Transmission Rate – L | \$/kW  | 1.9249 | 31,193,672                          | 87,344                             |                           |                             |

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

| Uniform Transmission Rates  | Unit | 2017                   | 2018                | 2019                 |
|---|------|------------------------|---------------------|----------------------|
| <b>Rate Description</b>   |      | <b>Rate</b>            | <b>Rate</b>         | <b>Rate</b>          |
| Network Service Rate  | kW   | \$ 3.52 #              | \$ 3.61             | \$ 3.61              |
| Line Connection Service Rate  | kW   | \$ 0.88 #              | \$ 0.95 1           | \$ 0.95              |
| Transformation Connection Service Rate  | kW   | \$ 2.13 #              | \$ 2.34             | \$ 2.34              |
| #   |      |                        |                     |                      |
| Hydro One Sub-Transmission Rates  | Unit | 2017                   | 2018                | 2019                 |
| <b>Rate Description</b>   |      | <b>Rate</b>            | <b>Rate</b>         | <b>Rate</b>          |
| Network Service Rate  | kW   | \$ 3.3396 #            | \$ 3.1942           | \$ 3.1942            |
| Line Connection Service Rate  | kW   | \$ 0.7710 #            | \$ 0.7710           | \$ 0.7710            |
| Transformation Connection Service Rate  | kW   | \$ 1.7493              | \$ 1.7493           | \$ 1.7493            |
| Both Line and Transformation Connection Ser                                     | kW   | \$ 2.5504              | \$ 2.5203           | \$ 2.5203            |
| If needed, add extra host here. (I)   | Unit | 2016                   | 2017                | 2018                 |
| <b>Rate Description</b>   |      | <b>Rate</b>            | <b>Rate</b>         | <b>Rate</b>          |
| Network Service Rate  | kW   |                        |                     |                      |
| Line Connection Service Rate  | kW   |                        |                     |                      |
| Transformation Connection Service Rate  | kW   |                        |                     |                      |
| Both Line and Transformation Connection :                                       | kW   | \$ -                   | \$ -                | \$ -                 |
| If needed, add extra host here. (II)  | Unit | 2016                   | 2017                | 2018                 |
| <b>Rate Description</b>   |      | <b>Rate</b>            | <b>Rate</b>         | <b>Rate</b>          |
| Network Service Rate  | kW   |                        |                     |                      |
| Line Connection Service Rate  | kW   |                        |                     |                      |
| Transformation Connection Service Rate  | kW   |                        |                     |                      |
| Both Line and Transformation Connection Ser                                     | kW   | \$ -                   | \$ -                | \$ -                 |
| <b>Low Voltage Switchgear Credit (if applicable, enter as a negative value)</b> | \$   | <b>Historical 2016</b> | <b>Current 2017</b> | <b>Forecast 2018</b> |
|   |      |                        |                     |                      |

# 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         | Network          |                |                      | Line Connection  |               |                     | Transformation Connection |               |                      | Total Line  |
|--------------|------------------|----------------|----------------------|------------------|---------------|---------------------|---------------------------|---------------|----------------------|---|
| Month        | Units Billed     | Rate           | Amount               | Units Billed     | Rate          | Amount              | Units Billed              | Rate          | Amount               | Amount  |
|              | 558829431        |                |                      |                  |               |                     |                           |               |                      |   |
| January      | 726,321          | \$3.66         | \$ 2,658,335         | 720,502          | \$0.87        | \$ 626,837          | 776,674                   | \$2.02        | \$ 1,568,881         | \$ 2,195,718  |
| February     | 692,790          | \$3.66         | \$ 2,535,611         | 679,676          | \$0.87        | \$ 591,318          | 743,092                   | \$2.02        | \$ 1,501,046         | \$ 2,092,364  |
| March        | 687,896          | \$3.66         | \$ 2,517,699         | 667,736          | \$0.87        | \$ 580,930          | 730,455                   | \$2.02        | \$ 1,475,519         | \$ 2,056,449  |
| April        | 630,448          | \$3.66         | \$ 2,307,440         | 618,488          | \$0.87        | \$ 538,085          | 670,512                   | \$2.02        | \$ 1,354,434         | \$ 1,892,519  |
| May          | 706,554          | \$3.66         | \$ 2,585,988         | 676,531          | \$0.87        | \$ 588,582          | 737,534                   | \$2.02        | \$ 1,489,819         | \$ 2,078,401  |
| June         | 826,904          | \$3.66         | \$ 3,026,469         | 824,900          | \$0.87        | \$ 717,663          | 887,029                   | \$2.02        | \$ 1,791,799         | \$ 2,509,462  |
| July         | 835,416          | \$3.66         | \$ 3,057,623         | 837,044          | \$0.87        | \$ 728,228          | 899,328                   | \$2.02        | \$ 1,816,643         | \$ 2,544,871  |
| August       | 864,110          | \$3.66         | \$ 3,162,643         | 828,034          | \$0.87        | \$ 720,390          | 889,952                   | \$2.02        | \$ 1,797,703         | \$ 2,518,093  |
| September    | 859,782          | \$3.66         | \$ 3,146,802         | 862,883          | \$0.87        | \$ 750,708          | 926,445                   | \$2.02        | \$ 1,871,419         | \$ 2,622,127  |
| October      | 667,485          | \$3.66         | \$ 2,442,995         | 653,380          | \$0.87        | \$ 568,441          | 705,043                   | \$2.02        | \$ 1,424,187         | \$ 1,992,627  |
| November     | 683,261          | \$3.52         | \$ 2,405,079         | 669,443          | \$0.88        | \$ 589,110          | 724,061                   | \$2.13        | \$ 1,542,250         | \$ 2,131,360  |
| December     | 711,624          | \$3.52         | \$ 2,504,916         | 704,315          | \$0.88        | \$ 619,797          | 761,653                   | \$2.13        | \$ 1,622,321         | \$ 2,242,118  |
| <b>Total</b> | <b>8,892,591</b> | <b>\$ 3.64</b> | <b>\$ 32,351,599</b> | <b>8,742,932</b> | <b>\$0.87</b> | <b>\$ 7,620,088</b> | <b>9,451,778</b>          | <b>\$2.04</b> | <b>\$ 19,256,020</b> | <b>\$26,876,109</b>   |
| Hydro One    | Network          |                |                      | Line Connection  |               |                     | Transformation Connection |               |                      | Total Line  |
| Month        | Units Billed     | Rate           | Amount               | Units Billed     | Rate          | Amount              | Units Billed              | Rate          | Amount               | Amount  |
| January      | 59,054           | \$3.19         | \$ 188,629           | 61,102           | \$0.77        | \$ 47,109           | 61,102                    | \$1.75        | \$ 106,885           | \$ 153,995  |
| February     | 57,870           | \$3.19         | \$ 184,847           | 58,718           | \$0.77        | \$ 45,272           | 58,718                    | \$1.75        | \$ 102,716           | \$ 147,988  |
| March        | 71,962           | \$3.19         | \$ 229,861           | 74,593           | \$0.77        | \$ 57,511           | 74,593                    | \$1.75        | \$ 130,486           | \$ 187,997  |
| April        | 52,962           | \$3.19         | \$ 169,171           | 54,794           | \$0.77        | \$ 42,247           | 54,794                    | \$1.75        | \$ 95,852            | \$ 138,099  |
| May          | 59,749           | \$3.19         | \$ 190,850           | 61,496           | \$0.77        | \$ 47,414           | 61,496                    | \$1.75        | \$ 107,576           | \$ 154,989  |
| June         | 75,966           | \$3.19         | \$ 242,652           | 77,425           | \$0.77        | \$ 59,695           | 77,425                    | \$1.75        | \$ 135,439           | \$ 195,134  |
| July         | 77,141           | \$3.19         | \$ 246,403           | 77,914           | \$0.77        | \$ 60,072           | 77,914                    | \$1.75        | \$ 136,295           | \$ 196,367  |
| August       | 76,719           | \$3.19         | \$ 245,054           | 77,740           | \$0.77        | \$ 59,938           | 77,740                    | \$1.75        | \$ 135,991           | \$ 195,929  |
| September    | 81,291           | \$3.19         | \$ 259,658           | 82,775           | \$0.77        | \$ 63,819           | 82,775                    | \$1.75        | \$ 144,798           | \$ 208,617  |
| October      | 56,696           | \$3.19         | \$ 181,100           | 58,444           | \$0.77        | \$ 45,061           | 58,444                    | \$1.75        | \$ 102,237           | \$ 147,297  |
| November     | 55,884           | \$3.19         | \$ 178,505           | 56,811           | \$0.77        | \$ 43,801           | 56,811                    | \$1.75        | \$ 99,380            | \$ 143,181  |
| December     | 60,159           | \$3.19         | \$ 192,161           | 60,502           | \$0.77        | \$ 46,647           | 60,502                    | \$1.75        | \$ 105,836           | \$ 152,483  |
| <b>Total</b> | <b>785,452</b>   | <b>\$ 3.19</b> | <b>\$ 2,508,892</b>  | <b>802,316</b>   | <b>\$0.77</b> | <b>\$ 618,585</b>   | <b>802,316</b>            | <b>\$1.75</b> | <b>\$ 1,403,491</b>  | <b>\$ 2,022,076</b>   |
| Total        | Network          |                |                      | Line Connection  |               |                     | Transformation Connection |               |                      | Total Line  |
| Month        | Units Billed     | Rate           | Amount               | Units Billed     | Rate          | Amount              | Units Billed              | Rate          | Amount               | Amount  |
| January      | 785,375          | \$3.62         | \$ 2,846,964         | 781,604          | \$0.86        | \$ 673,946          | 837,776                   | \$2.00        | \$ 1,675,767         | \$ 2,349,713  |
| February     | 750,660          | \$3.62         | \$ 2,720,459         | 738,394          | \$0.86        | \$ 636,590          | 801,810                   | \$2.00        | \$ 1,603,782         | \$ 2,240,352  |
| March        | 759,858          | \$3.62         | \$ 2,747,561         | 742,329          | \$0.86        | \$ 638,442          | 805,048                   | \$1.99        | \$ 1,606,005         | \$ 2,244,446  |
| April        | 683,410          | \$3.62         | \$ 2,476,610         | 673,282          | \$0.86        | \$ 580,331          | 725,306                   | \$2.00        | \$ 1,450,286         | \$ 2,030,617  |
| May          | 766,303          | \$3.62         | \$ 2,776,838         | 738,027          | \$0.86        | \$ 635,996          | 799,030                   | \$2.00        | \$ 1,597,394         | \$ 2,233,390  |
| June         | 902,870          | \$3.62         | \$ 3,269,121         | 902,325          | \$0.86        | \$ 777,358          | 964,454                   | \$2.00        | \$ 1,927,238         | \$ 2,704,595  |
| July         | 912,557          | \$3.62         | \$ 3,304,026         | 914,958          | \$0.86        | \$ 788,300          | 977,242                   | \$2.00        | \$ 1,952,938         | \$ 2,741,238  |
| August       | 940,829          | \$3.62         | \$ 3,407,697         | 905,774          | \$0.86        | \$ 780,327          | 967,692                   | \$2.00        | \$ 1,933,694         | \$ 2,714,022  |
| September    | 941,073          | \$3.62         | \$ 3,406,461         | 945,658          | \$0.86        | \$ 814,527          | 1,009,220                 | \$2.00        | \$ 2,016,217         | \$ 2,830,744  |
| October      | 724,181          | \$3.62         | \$ 2,624,095         | 711,824          | \$0.86        | \$ 613,501          | 763,487                   | \$2.00        | \$ 1,526,424         | \$ 2,139,925  |
| November     | 739,145          | \$3.50         | \$ 2,583,584         | 726,254          | \$0.87        | \$ 632,911          | 780,872                   | \$2.10        | \$ 1,641,630         | \$ 2,274,541  |
| December     | 771,783          | \$3.49         | \$ 2,697,077         | 764,817          | \$0.87        | \$ 666,444          | 822,155                   | \$2.10        | \$ 1,728,157         | \$ 2,394,601  |
| <b>Total</b> | <b>9,678,043</b> | <b>\$ 3.60</b> | <b>\$ 34,860,491</b> | <b>9,545,248</b> | <b>\$0.86</b> | <b>\$ 8,238,674</b> | <b>10,254,094</b>         | <b>\$2.01</b> | <b>\$ 20,659,511</b> | <b>\$28,898,185</b>   |
|              |                  |                |                      |                  |               |                     |                           |               |                      | Low Voltage Switchgear Credit (if applicable) \$ -                              |
|              |                  |                |                      |                  |               |                     |                           |               |                      | <b>Total including deduction for Low Voltage Switchgear Credit \$28,898,185</b> |

# 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 Line           |
|--|------------------|----------------|----------------------|------------------|----------------|---------------------|---------------------------|----------------|----------------------|----------------------|
| Month  | Units Billed     | Rate           | 558828431            | Units Billed     | Rate           | Amount              | Units Billed              | Rate           | Amount               | Amount               |
| January  | 726,321          | \$ 3.6100      | \$ 2,622,019         | 720,502          | \$ 0.9500      | \$ 684,477          | 776,674                   | \$ 2.3400      | \$ 1,817,417         | \$ 2,501,894         |
| February   | 692,790          | \$ 3.6100      | \$ 2,500,972         | 679,676          | \$ 0.9500      | \$ 645,692          | 743,092                   | \$ 2.3400      | \$ 1,738,835         | \$ 2,384,527         |
| March  | 687,896          | \$ 3.6100      | \$ 2,483,305         | 667,736          | \$ 0.9500      | \$ 634,349          | 730,455                   | \$ 2.3400      | \$ 1,709,265         | \$ 2,343,614         |
| April  | 630,448          | \$ 3.6100      | \$ 2,275,917         | 618,488          | \$ 0.9500      | \$ 587,564          | 670,512                   | \$ 2.3400      | \$ 1,568,998         | \$ 2,156,562         |
| May  | 706,554          | \$ 3.6100      | \$ 2,550,660         | 676,531          | \$ 0.9500      | \$ 642,704          | 737,534                   | \$ 2.3400      | \$ 1,725,830         | \$ 2,368,534         |
| June   | 826,904          | \$ 3.6100      | \$ 2,985,123         | 824,900          | \$ 0.9500      | \$ 783,655          | 887,029                   | \$ 2.3400      | \$ 2,075,648         | \$ 2,859,303         |
| July   | 835,416          | \$ 3.6100      | \$ 3,015,852         | 837,044          | \$ 0.9500      | \$ 795,192          | 899,328                   | \$ 2.3400      | \$ 2,104,428         | \$ 2,899,619         |
| August   | 864,110          | \$ 3.6100      | \$ 3,119,437         | 828,034          | \$ 0.9500      | \$ 786,632          | 889,952                   | \$ 2.3400      | \$ 2,082,488         | \$ 2,869,120         |
| September  | 859,782          | \$ 3.6100      | \$ 3,103,813         | 862,883          | \$ 0.9500      | \$ 819,739          | 926,445                   | \$ 2.3400      | \$ 2,167,881         | \$ 2,987,620         |
| October  | 667,485          | \$ 3.6100      | \$ 2,409,621         | 653,380          | \$ 0.9500      | \$ 620,711          | 705,043                   | \$ 2.3400      | \$ 1,649,801         | \$ 2,270,512         |
| November   | 683,261          | \$ 3.6100      | \$ 2,466,572         | 669,443          | \$ 0.9500      | \$ 635,971          | 724,061                   | \$ 2.3400      | \$ 1,694,303         | \$ 2,330,274         |
| December   | 711,624          | \$ 3.6100      | \$ 2,568,963         | 704,315          | \$ 0.9500      | \$ 669,099          | 761,653                   | \$ 2.3400      | \$ 1,782,268         | \$ 2,451,367         |
| <b>Total</b>   | <b>8,892,591</b> | <b>\$ 3.61</b> | <b>\$ 32,102,254</b> | <b>8,742,932</b> | <b>\$ 0.95</b> | <b>\$ 8,305,785</b> | <b>9,451,778</b>          | <b>\$ 2.34</b> | <b>\$ 22,117,161</b> | <b>\$ 30,422,946</b> |
| Hydro One  | Network          |                |                      | Line Connection  |                |                     | Transformation Connection |                |                      | Total Line           |
| Month  | Units Billed     | Rate           | Amount               | Units Billed     | Rate           | Amount              | Units Billed              | Rate           | Amount               | Amount               |
| January  | 59,054           | \$ 3.1942      | \$ 188,629           | 61,102           | \$ 0.7710      | \$ 47,109           | 61,102                    | \$ 1.7493      | \$ 106,885           | \$ 153,995           |
| February   | 57,870           | \$ 3.1942      | \$ 184,847           | 58,718           | \$ 0.7710      | \$ 45,272           | 58,718                    | \$ 1.7493      | \$ 102,716           | \$ 147,988           |
| March  | 71,962           | \$ 3.1942      | \$ 229,861           | 74,593           | \$ 0.7710      | \$ 57,511           | 74,593                    | \$ 1.7493      | \$ 130,486           | \$ 187,997           |
| April  | 52,962           | \$ 3.1942      | \$ 169,171           | 54,794           | \$ 0.7710      | \$ 42,247           | 54,794                    | \$ 1.7493      | \$ 95,852            | \$ 138,099           |
| May  | 59,749           | \$ 3.1942      | \$ 190,850           | 61,496           | \$ 0.7710      | \$ 47,414           | 61,496                    | \$ 1.7493      | \$ 107,576           | \$ 154,989           |
| June   | 75,966           | \$ 3.1942      | \$ 242,652           | 77,425           | \$ 0.7710      | \$ 59,695           | 77,425                    | \$ 1.7493      | \$ 135,439           | \$ 195,134           |
| July   | 77,141           | \$ 3.1942      | \$ 246,403           | 77,914           | \$ 0.7710      | \$ 60,072           | 77,914                    | \$ 1.7493      | \$ 136,295           | \$ 196,367           |
| August   | 76,719           | \$ 3.1942      | \$ 245,054           | 77,740           | \$ 0.7710      | \$ 59,938           | 77,740                    | \$ 1.7493      | \$ 135,991           | \$ 195,929           |
| September  | 81,291           | \$ 3.1942      | \$ 259,658           | 82,775           | \$ 0.7710      | \$ 63,819           | 82,775                    | \$ 1.7493      | \$ 144,798           | \$ 208,617           |
| October  | 56,696           | \$ 3.1942      | \$ 181,100           | 58,444           | \$ 0.7710      | \$ 45,061           | 58,444                    | \$ 1.7493      | \$ 102,237           | \$ 147,297           |
| November   | 55,884           | \$ 3.1942      | \$ 178,505           | 56,811           | \$ 0.7710      | \$ 43,801           | 56,811                    | \$ 1.7493      | \$ 99,380            | \$ 143,181           |
| December   | 60,159           | \$ 3.1942      | \$ 192,161           | 60,502           | \$ 0.7710      | \$ 46,647           | 60,502                    | \$ 1.7493      | \$ 105,836           | \$ 152,483           |
| <b>Total</b>   | <b>785,452</b>   | <b>\$ 3.19</b> | <b>\$ 2,508,892</b>  | <b>802,316</b>   | <b>\$ 0.77</b> | <b>\$ 618,585</b>   | <b>802,316</b>            | <b>\$ 1.75</b> | <b>\$ 1,403,491</b>  | <b>\$ 2,022,076</b>  |
| Total  | Network          |                |                      | Line Connection  |                |                     | Transformation Connection |                |                      | Total Line           |
| Month  | Units Billed     | Rate           | Amount               | Units Billed     | Rate           | Amount              | Units Billed              | Rate           | Amount               | Amount               |
| January  | 785,375          | \$ 3.5787      | \$ 2,810,648         | 781,604          | \$ 0.9360      | \$ 731,586          | 837,776                   | \$ 2.2969      | \$ 1,924,302         | \$ 2,655,889         |
| February   | 750,660          | \$ 3.5779      | \$ 2,685,819         | 738,394          | \$ 0.9358      | \$ 690,964          | 801,810                   | \$ 2.2967      | \$ 1,841,551         | \$ 2,532,515         |
| March  | 759,858          | \$ 3.5706      | \$ 2,713,166         | 742,329          | \$ 0.9320      | \$ 691,860          | 805,048                   | \$ 2.2853      | \$ 1,839,750         | \$ 2,531,611         |
| April  | 683,410          | \$ 3.5778      | \$ 2,445,088         | 673,282          | \$ 0.9354      | \$ 629,810          | 725,306                   | \$ 2.2954      | \$ 1,664,850         | \$ 2,294,660         |
| May  | 766,303          | \$ 3.5776      | \$ 2,741,510         | 738,027          | \$ 0.9351      | \$ 690,118          | 799,030                   | \$ 2.2945      | \$ 1,833,405         | \$ 2,523,523         |
| June   | 902,870          | \$ 3.5750      | \$ 3,227,775         | 902,325          | \$ 0.9346      | \$ 843,350          | 964,454                   | \$ 2.2926      | \$ 2,211,087         | \$ 3,054,437         |
| July   | 912,557          | \$ 3.5749      | \$ 3,262,255         | 914,958          | \$ 0.9348      | \$ 855,264          | 977,242                   | \$ 2.2929      | \$ 2,240,723         | \$ 3,095,987         |
| August   | 940,829          | \$ 3.5761      | \$ 3,364,491         | 905,774          | \$ 0.9346      | \$ 846,570          | 967,692                   | \$ 2.2925      | \$ 2,218,479         | \$ 3,065,049         |
| September  | 941,073          | \$ 3.5741      | \$ 3,363,471         | 945,658          | \$ 0.9343      | \$ 883,558          | 1,009,220                 | \$ 2.2916      | \$ 2,312,679         | \$ 3,196,237         |
| October  | 724,181          | \$ 3.5774      | \$ 2,590,720         | 711,824          | \$ 0.9353      | \$ 665,772          | 763,487                   | \$ 2.2948      | \$ 1,752,037         | \$ 2,417,809         |
| November   | 739,145          | \$ 3.5786      | \$ 2,645,078         | 726,254          | \$ 0.9360      | \$ 679,772          | 780,872                   | \$ 2.2970      | \$ 1,793,683         | \$ 2,473,455         |
| December   | 771,783          | \$ 3.5776      | \$ 2,761,123         | 764,817          | \$ 0.9358      | \$ 715,746          | 822,155                   | \$ 2.2965      | \$ 1,888,104         | \$ 2,603,850         |
| <b>Total</b>   | <b>9,678,043</b> | <b>\$ 3.58</b> | <b>\$ 34,611,145</b> | <b>9,545,248</b> | <b>\$ 0.93</b> | <b>\$ 8,924,371</b> | <b>10,254,094</b>         | <b>\$ 2.29</b> | <b>\$ 23,520,651</b> | <b>\$ 32,445,022</b> |
| <b>Low Voltage Switchgear Credit (if applicable)</b>               |                  |                |                      |                  |                |                     |                           |                |                      | \$ -                 |
| <b>Total including deduction for Low Voltage Switchgear Credit</b> |                  |                |                      |                  |                |                     |                           |                |                      | <b>\$ 32,445,022</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 Line           |
|--|------------------|----------------|----------------------|------------------|----------------|---------------------|-------------------|----------------|----------------------|---------------------------|------|--------|----------------------|
| Month  | Units Billed     | Rate           | 558828431            | Units Billed     | Rate           | Amount              | Units Billed      | Rate           | Amount               | Units Billed              | Rate | Amount | Amount               |
| January  | 726,321          | \$ 3.6100      | \$ 2,622,019         | 720,502          | \$ 0.9500      | \$ 684,477          | 776,674           | \$ 2.3400      | \$ 1,817,417         |                           |      |        | \$ 2,501,894         |
| February   | 692,790          | \$ 3.6100      | \$ 2,500,972         | 679,676          | \$ 0.9500      | \$ 645,692          | 743,092           | \$ 2.3400      | \$ 1,738,835         |                           |      |        | \$ 2,384,527         |
| March  | 687,896          | \$ 3.6100      | \$ 2,483,305         | 667,736          | \$ 0.9500      | \$ 634,349          | 730,455           | \$ 2.3400      | \$ 1,709,265         |                           |      |        | \$ 2,343,614         |
| April  | 630,448          | \$ 3.6100      | \$ 2,275,917         | 618,488          | \$ 0.9500      | \$ 587,564          | 670,512           | \$ 2.3400      | \$ 1,568,998         |                           |      |        | \$ 2,156,562         |
| May  | 706,554          | \$ 3.6100      | \$ 2,550,660         | 676,531          | \$ 0.9500      | \$ 642,704          | 737,534           | \$ 2.3400      | \$ 1,725,830         |                           |      |        | \$ 2,368,534         |
| June   | 826,904          | \$ 3.6100      | \$ 2,985,123         | 824,900          | \$ 0.9500      | \$ 783,655          | 887,029           | \$ 2.3400      | \$ 2,075,648         |                           |      |        | \$ 2,859,303         |
| July   | 835,416          | \$ 3.6100      | \$ 3,015,852         | 837,044          | \$ 0.9500      | \$ 795,192          | 899,328           | \$ 2.3400      | \$ 2,104,428         |                           |      |        | \$ 2,899,619         |
| August   | 864,110          | \$ 3.6100      | \$ 3,119,437         | 828,034          | \$ 0.9500      | \$ 786,632          | 889,952           | \$ 2.3400      | \$ 2,082,428         |                           |      |        | \$ 2,869,120         |
| September  | 859,782          | \$ 3.6100      | \$ 3,103,813         | 862,883          | \$ 0.9500      | \$ 819,739          | 926,445           | \$ 2.3400      | \$ 2,167,881         |                           |      |        | \$ 2,967,620         |
| October  | 667,485          | \$ 3.6100      | \$ 2,409,621         | 653,380          | \$ 0.9500      | \$ 620,711          | 705,043           | \$ 2.3400      | \$ 1,649,801         |                           |      |        | \$ 2,270,512         |
| November   | 683,261          | \$ 3.6100      | \$ 2,466,572         | 669,443          | \$ 0.9500      | \$ 635,971          | 724,061           | \$ 2.3400      | \$ 1,694,303         |                           |      |        | \$ 2,330,274         |
| December   | 711,624          | \$ 3.6100      | \$ 2,568,963         | 704,315          | \$ 0.9500      | \$ 669,099          | 761,653           | \$ 2.3400      | \$ 1,782,268         |                           |      |        | \$ 2,451,367         |
| <b>Total</b>   | <b>8,892,591</b> | <b>\$ 3.61</b> | <b>\$ 32,102,254</b> | <b>8,742,932</b> | <b>\$ 0.95</b> | <b>\$ 8,305,785</b> | <b>9,451,778</b>  | <b>\$ 2.34</b> | <b>\$ 22,117,161</b> |                           |      |        | <b>\$ 30,422,946</b> |
| Hydro One  |                  |                |                      | Network          |                |                     | Line Connection   |                |                      | Transformation Connection |      |        | Total Line           |
| Month  | Units Billed     | Rate           | Amount               | Units Billed     | Rate           | Amount              | Units Billed      | Rate           | Amount               | Units Billed              | Rate | Amount | Amount               |
| January  | 59,054           | \$ 3.1942      | \$ 188,629           | 61,102           | \$ 0.7710      | \$ 47,109           | 61,102            | \$ 1.7493      | \$ 106,885           |                           |      |        | \$ 153,995           |
| February   | 57,870           | \$ 3.1942      | \$ 184,847           | 58,718           | \$ 0.7710      | \$ 45,272           | 58,718            | \$ 1.7493      | \$ 102,716           |                           |      |        | \$ 147,988           |
| March  | 71,962           | \$ 3.1942      | \$ 229,861           | 74,593           | \$ 0.7710      | \$ 57,511           | 74,593            | \$ 1.7493      | \$ 130,486           |                           |      |        | \$ 187,997           |
| April  | 52,962           | \$ 3.1942      | \$ 169,171           | 54,794           | \$ 0.7710      | \$ 42,247           | 54,794            | \$ 1.7493      | \$ 95,852            |                           |      |        | \$ 138,099           |
| May  | 59,749           | \$ 3.1942      | \$ 190,850           | 61,496           | \$ 0.7710      | \$ 47,414           | 61,496            | \$ 1.7493      | \$ 107,576           |                           |      |        | \$ 154,989           |
| June   | 75,966           | \$ 3.1942      | \$ 242,652           | 77,425           | \$ 0.7710      | \$ 59,695           | 77,425            | \$ 1.7493      | \$ 135,439           |                           |      |        | \$ 195,134           |
| July   | 77,141           | \$ 3.1942      | \$ 246,403           | 77,914           | \$ 0.7710      | \$ 60,072           | 77,914            | \$ 1.7493      | \$ 136,295           |                           |      |        | \$ 196,367           |
| August   | 76,719           | \$ 3.1942      | \$ 245,054           | 77,740           | \$ 0.7710      | \$ 59,938           | 77,740            | \$ 1.7493      | \$ 135,991           |                           |      |        | \$ 195,929           |
| September  | 81,291           | \$ 3.1942      | \$ 259,658           | 82,775           | \$ 0.7710      | \$ 63,819           | 82,775            | \$ 1.7493      | \$ 144,798           |                           |      |        | \$ 208,617           |
| October  | 56,696           | \$ 3.1942      | \$ 181,100           | 58,444           | \$ 0.7710      | \$ 45,061           | 58,444            | \$ 1.7493      | \$ 102,237           |                           |      |        | \$ 147,297           |
| November   | 55,884           | \$ 3.1942      | \$ 178,505           | 56,811           | \$ 0.7710      | \$ 43,801           | 56,811            | \$ 1.7493      | \$ 99,380            |                           |      |        | \$ 143,181           |
| December   | 60,159           | \$ 3.1942      | \$ 192,161           | 60,502           | \$ 0.7710      | \$ 46,647           | 60,502            | \$ 1.7493      | \$ 105,836           |                           |      |        | \$ 152,483           |
| <b>Total</b>   | <b>785,452</b>   | <b>\$ 3.19</b> | <b>\$ 2,508,892</b>  | <b>802,316</b>   | <b>\$ 0.77</b> | <b>\$ 618,585</b>   | <b>802,316</b>    | <b>\$ 1.75</b> | <b>\$ 1,403,491</b>  |                           |      |        | <b>\$ 2,022,076</b>  |
| Total  |                  |                |                      | Network          |                |                     | Line Connection   |                |                      | Transformation Connection |      |        | Total Line           |
| Month  | Units Billed     | Rate           | Amount               | Units Billed     | Rate           | Amount              | Units Billed      | Rate           | Amount               | Units Billed              | Rate | Amount | Amount               |
| January  | 785,375          | \$ 3.58        | \$ 2,810,648         | 781,604          | \$ 0.94        | \$ 731,586          | 837,776           | \$ 2.30        | \$ 1,924,302         |                           |      |        | \$ 2,655,889         |
| February   | 750,660          | \$ 3.58        | \$ 2,685,819         | 738,394          | \$ 0.94        | \$ 690,964          | 801,810           | \$ 2.30        | \$ 1,841,551         |                           |      |        | \$ 2,532,515         |
| March  | 759,858          | \$ 3.57        | \$ 2,713,166         | 742,329          | \$ 0.93        | \$ 691,860          | 805,048           | \$ 2.29        | \$ 1,839,750         |                           |      |        | \$ 2,531,611         |
| April  | 683,410          | \$ 3.58        | \$ 2,445,088         | 673,282          | \$ 0.94        | \$ 629,810          | 725,306           | \$ 2.30        | \$ 1,664,850         |                           |      |        | \$ 2,294,660         |
| May  | 766,303          | \$ 3.58        | \$ 2,741,510         | 738,027          | \$ 0.94        | \$ 690,118          | 799,030           | \$ 2.29        | \$ 1,833,405         |                           |      |        | \$ 2,523,523         |
| June   | 902,870          | \$ 3.58        | \$ 3,227,775         | 902,325          | \$ 0.93        | \$ 843,350          | 964,454           | \$ 2.29        | \$ 2,211,087         |                           |      |        | \$ 3,054,437         |
| July   | 912,557          | \$ 3.57        | \$ 3,262,255         | 914,958          | \$ 0.93        | \$ 855,264          | 977,242           | \$ 2.29        | \$ 2,240,723         |                           |      |        | \$ 3,095,987         |
| August   | 940,829          | \$ 3.58        | \$ 3,364,491         | 905,774          | \$ 0.93        | \$ 846,570          | 967,692           | \$ 2.29        | \$ 2,218,479         |                           |      |        | \$ 3,065,049         |
| September  | 941,073          | \$ 3.57        | \$ 3,363,471         | 945,658          | \$ 0.93        | \$ 883,558          | 1,009,220         | \$ 2.29        | \$ 2,312,679         |                           |      |        | \$ 3,196,237         |
| October  | 724,181          | \$ 3.58        | \$ 2,590,720         | 711,824          | \$ 0.94        | \$ 665,772          | 763,487           | \$ 2.29        | \$ 1,752,037         |                           |      |        | \$ 2,417,809         |
| November   | 739,145          | \$ 3.58        | \$ 2,645,078         | 726,254          | \$ 0.94        | \$ 679,772          | 780,872           | \$ 2.30        | \$ 1,793,683         |                           |      |        | \$ 2,473,455         |
| December   | 771,783          | \$ 3.58        | \$ 2,761,123         | 764,817          | \$ 0.94        | \$ 715,746          | 822,155           | \$ 2.30        | \$ 1,888,104         |                           |      |        | \$ 2,603,850         |
| <b>Total</b>   | <b>9,678,043</b> | <b>\$ 3.58</b> | <b>\$ 34,611,145</b> | <b>9,545,248</b> | <b>\$ 0.93</b> | <b>\$ 8,924,371</b> | <b>10,254,094</b> | <b>\$ 2.29</b> | <b>\$ 23,520,651</b> |                           |      |        | <b>\$ 32,445,022</b> |
| <b>Low Voltage Switchgear Credit (if applicable)</b>               |                  |                |                      |                  |                |                     |                   |                |                      |                           |      |        | \$ -                 |
| <b>Total including deduction for Low Voltage Switchgear Credit</b> |                  |                |                      |                  |                |                     |                   |                |                      |                           |      |        | <b>\$ 32,445,022</b> |

## INCENTIVE REGULATION MODEL FOR 2018 FILING

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-<br>Network | Loss Adjusted<br>Billed kWh | Billed kW | Billed<br>Amount | Billed<br>Amount % | Current<br>Wholesale<br>Billing | Adjusted<br>RTSR<br>Network |
|---|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|-----------------------------|
|   |   |        |                          | 1537580329                  |           |                  |                    |                                 |                             |
| RESIDENTIAL SERVICE CLASSIFICATION                        | Retail Transmission Rate – Network Service Rate         | \$/kWh | 0.0074                   | 1,595,854,623               | 0         | 11,877,243       | 32.2%              | 11,152,039                      | 0.0070                      |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION    | Retail Transmission Rate – Network Service Rate         | \$/kWh | 0.0065                   | 558,828,431                 | 0         | 3,653,276        | 9.9%               | 3,430,213                       | 0.0061                      |
| GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.5869                   | 0                           | 4,824,433 | 12,480,293       | 33.9%              | 11,718,267                      | 2.4289                      |
| LARGE USE 1 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.9551                   | 1,751,908,545               | 456,126   | 1,347,896        | 3.7%               | 1,265,596                       | 2.7747                      |
| LARGE USE 2 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Network Service Rate – Intra | \$/kW  | 2.9551                   | 0                           | 1,982,814 | 5,859,409        | 15.9%              | 5,501,644                       | 2.7747                      |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION           | Retail Transmission Rate – Network Service Rate         | \$/kWh | 0.0066                   | 220,526,377                 | 0         | 1,463,845        | 4.0%               | 1,374,465                       | 0.0062                      |
| STANDBY POWER SERVICE CLASSIFICATION                      |   |        |                          |                             |           |                  |                    |                                 |                             |
| SENTINEL LIGHTING   | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.1496                   | 1,050,812,632               | 947       | 2,035            | 0.0%               | 1,911                           | 2.0183                      |
| STREET LIGHTING SERVICE CLASSIFICATION                    | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.0364                   | 0                           | 87,344    | 177,872          | 0.5%               | 167,011                         | 1.9121                      |
|   |   |        |                          | 11,347,508                  |           |                  |                    |                                 |                             |

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

| Rate Class  | Rate Description  | Unit   | Current RTSR-<br>Connection | Loss Adjusted<br>Billed kWh | Billed kW | Billed<br>Amount | Billed<br>Amount % | Current<br>Wholesale<br>Billing | Adjusted<br>RTSR-<br>Connection |
|---|---|--------|-----------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|---------------------------------|
|   |   |        |                             | 31193672.3                  |           |                  |                    |                                 |                                 |
| RESIDENTIAL SERVICE CLASSIFICATION                        | Retail Transmission Rate – Line and Transformation Cost | \$/kWh | 0.0068                      | 1,595,854,623               | 0         | 10,890,613       | 31.5%              | 10,218,894                      | 0.0064                          |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION    | Retail Transmission Rate – Line and Transformation Cost | \$/kWh | 0.0061                      | 558,828,431                 | 0         | 3,425,795        | 9.9%               | 3,214,496                       | 0.0058                          |
| GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION | #N/A  |        | 2.4536                      | 0                           | 4,824,433 | 11,837,375       | 34.2%              | 11,107,260                      | 2.3023                          |
| LARGE USE 1 SERVICE CLASSIFICATION                        | #N/A  |        | 2.8195                      | 1,751,908,545               | 456,126   | 1,286,039        | 3.7%               | 1,206,717                       | 2.6456                          |
| LARGE USE 2 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 2.8195                      | 0                           | 1,982,814 | 5,590,508        | 16.2%              | 5,245,693                       | 2.6456                          |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION           | #N/A  |        | 0.0062                      | 220,526,377                 | 0         | 1,377,404        | 4.0%               | 1,292,447                       | 0.0059                          |
| STANDBY POWER SERVICE CLASSIFICATION                      |   |        |                             |                             |           |                  |                    |                                 |                                 |
| SENTINEL LIGHTING   | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 1.9743                      | 1,050,812,632               | 947       | 1,869            | 0.0%               | 1,754                           | 1.8525                          |
| STREET LIGHTING SERVICE CLASSIFICATION                    | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 1.9249                      | 0                           | 87,344    | 168,130          | 0.5%               | 157,760                         | 1.8062                          |

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<br>RTSR-Network | Loss Adjusted<br>Billed kWh | Billed kW | Billed<br>Amount | Billed<br>Amount % | Current<br>Wholesale<br>Billing | Proposed<br>RTSR-<br>Network |
|---|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                        | Retail Transmission Rate – Network Service Rate         | \$/kWh | 0.0070                   | 1,595,854,623               | 0         | 11,152,039       | 33.3%              | 11,542,577                      | 0.0072                       |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION    | Retail Transmission Rate – Network Service Rate         | \$/kWh | 0.0061                   | 580,008,029                 | 0         | 3,560,218        | 10.6%              | 3,684,895                       | 0.0064                       |
| GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.4289                   | 0                           | 4,824,433 | 11,718,267       | 35.0%              | 12,128,634                      | 2.5140                       |
| LARGE USE 1 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.7747                   | 0                           | 456,126   | 1,265,596        | 3.8%               | 1,309,917                       | 2.8718                       |
| LARGE USE 2 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Network Service Rate – Intra | \$/kW  | 2.7747                   | 0                           | 1,982,814 | 5,501,644        | 16.5%              | 5,694,308                       | 2.8718                       |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION           | Retail Transmission Rate – Network Service Rate         | \$/kWh | 0.0062                   | 11,777,579                  | 0         | 73,406           | 0.2%               | 75,976                          | 0.0065                       |
| STANDBY POWER SERVICE CLASSIFICATION                      |   |        |                          |                             |           |                  |                    |                                 |                              |
| SENTINEL LIGHTING   | Retail Transmission Rate – Network Service Rate         | \$/kW  | 2.0183                   | 0                           | 947       | 1,911            | 0.0%               | 1,978                           | 2.0890                       |
| STREET LIGHTING SERVICE CLASSIFICATION                    | Retail Transmission Rate – Network Service Rate         | \$/kW  | 1.9121                   | 0                           | 87,344    | 167,011          | 0.5%               | 172,860                         | 1.9791                       |

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<br>RTSR-<br>Connection | Loss Adjusted<br>Billed kWh | Billed kW | Billed<br>Amount | Billed<br>Amount % | Current<br>Wholesale<br>Billing | Proposed<br>RTSR-<br>Connection |
|---|---|--------|---------------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|---------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                        | Retail Transmission Rate – Line and Transformation Cost | \$/kWh | 0.0064                          | 1,595,854,623               | 0         | 10,218,894       | 32.6%              | 10,578,046                      | 0.0066                          |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION    | Retail Transmission Rate – Line and Transformation Cost | \$/kWh | 0.0058                          | 580,008,029                 | 0         | 3,336,325        | 10.6%              | 3,453,584                       | 0.0060                          |
| GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 2.3023                          | 0                           | 4,824,433 | 11,107,260       | 35.4%              | 11,497,635                      | 2.3832                          |
| LARGE USE 1 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 2.6456                          | 0                           | 456,126   | 1,206,717        | 3.8%               | 1,249,129                       | 2.7386                          |
| LARGE USE 2 SERVICE CLASSIFICATION                        | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 2.6456                          | 0                           | 1,982,814 | 5,245,693        | 16.7%              | 5,430,057                       | 2.7386                          |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION           | Retail Transmission Rate – Line and Transformation Cost | \$/kWh | 0.0059                          | 11,777,579                  | 0         | 69,025           | 0.2%               | 71,451                          | 0.0061                          |
| STANDBY POWER SERVICE CLASSIFICATION                      |   |        |                                 |                             |           |                  |                    |                                 |                                 |
| SENTINEL LIGHTING   | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 1.8525                          | 0                           | 947       | 1,754            | 0.0%               | 1,816                           | 1.9176                          |
| STREET LIGHTING SERVICE CLASSIFICATION                    | Retail Transmission Rate – Line and Transformation Cost | \$/kW  | 1.8062                          | 0                           | 87,344    | 157,760          | 0.5%               | 163,305                         | 1.8697                          |

**ATTACHMENT 11  
ESM RATE RIDER MODEL  
HORIZON UTILITIES RZ**

| Rate Class                      | Most Recent Board-Approved Base Rates (2018) |                                  |                                 | Most Recent Board Approved Billing Determinants (2019) |                      |                     | Current Base Service Charge Revenue<br>G = A * D * 12 | Current Base Distribution Volumetric Rate kWh Revenue<br>H = B * E | Current Base Distribution Volumetric Rate kW Revenue<br>I = C * F | Total Current Base Revenue<br>J = G + H + I | Service Charge % Total Revenue<br>L = G / J <sub>total</sub> | Distribution Volumetric Rate % Total Revenue<br>M = H / J <sub>total</sub> | Distribution Volumetric Rate % Total Revenue<br>N = I / J <sub>total</sub> | Total % Revenue<br>O = J / J <sub>total</sub> |
|---------------------------------|--|----------------------------------|---------------------------------|--|----------------------|---------------------|---|--|---|---|--|--|--|---|
|                                 | Monthly Service Charge                       | Distribution Volumetric Rate kWh | Distribution Volumetric Rate kW | Billed Customers or Connections                        | Billed kWh           | Billed kW           |   |  |   |   |  |  |  |   |
|                                 | A  | B                                | C                               | D  | E                    | F                   |   |  |   |   |  |  |  |   |
| RESIDENTIAL                     | 23.67  | 0.004                            |                                 | 227,762  | 1,652,719,193        |                     | 64,693,518  | 6,610,877  | 0   | 71,304,395                                  | 55.83%   | 5.71%  | 0.00%  | 61.5%   |
| GENERAL SERVICE LESS THAN 50 KW | 41.23  | 0.0107                           |                                 | 18,709   | 594,472,785          |                     | 9,256,465   | 6,360,859  | 0   | 15,617,324                                  | 7.99%  | 5.49%  | 0.00%  | 13.5%   |
| GENERAL SERVICE > 50 KW         | 379.58                                       |                                  | 2.5568                          | 2,316  | 1,840,510,488        | 5,066,406           | 10,549,287  | 0  | 12,953,787  | 23,503,074                                  | 9.10%  | 0.00%  | 11.18%   | 20.3%   |
| LARGE USE 1                     | 23,722.43                                    |                                  | 1.3996                          | 6  | 242,051,739          | 569,520             | 1,708,015   | 0  | 797,100   | 2,505,115                                   | 1.47%  | 0.00%  | 0.69%  | 2.2%  |
| LARGE USE 2                     | 5,610.66                                     |                                  | 0.331                           | 5  | 403,775,839          | 2,136,952           | 336,640   | 0  | 707,331   | 1,043,971                                   | 0.29%  | 0.00%  | 0.61%  | 0.9%  |
| UNMETERED SCATTERED LOAD        | 8.43   | 0.0131                           |                                 | 1,857  | 10,504,342           |                     | 187,854   | 137,607  | 0   | 325,461                                     | 0.16%  | 0.12%  | 0.00%  | 0.3%  |
| SENTINEL LIGHTING               | 5.49   |                                  | 15.0521                         | 248  | 363,731              | 1,030               | 16,338  | 0  | 15,504  | 31,842                                      | 0.01%  | 0.00%  | 0.01%  | 0.0%  |
| STREET LIGHTING                 | 2.00   |                                  | 5.3158                          | 39,778   | 39,610,413           | 109,773             | 954,672   | 0  | 583,531   | 1,538,203                                   | 0.82%  | 0.00%  | 0.50%  | 1.3%  |
| <b>Total</b>                    |  |                                  |                                 |  | <b>4,784,008,530</b> | <b>7,883,681.00</b> | <b>87,702,790</b>                                     | <b>13,109,342</b>  | <b>15,057,253</b>   | <b>115,869,385</b>                          |  |  |  | <b>100.0%</b>                                 |



Ontario Energy Board

# Capital Module

## Applicable to ACM and ICM

Calculation of incremental rate rider. Choose one of the

| Rate Class                      | Service Charge %    | Distribution Volumetric Rate | Distribution Volumetric Rate | Service Charge                 | Distribution Volumetric Rate   | Distribution Volumetric Rate   | Total Revenue by | Board Approved Customers or | Board Approved kWh   | Board Approved kW   | Service Charge Rate | Distribution Volumetric Rate | Distribution Volumetric Rate | Internal Revenue validation  |
|---------------------------------|---------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|-----------------------------|----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|
|                                 | Revenue             | % Revenue kWh                | % Revenue kWh                | Revenue                        | Revenue kWh                    | Revenue kWh                    | Rate Class       | Connections                 |                      |                     | Rider               | kWh Rate Rider               | kWh Rate Rider               |                              |
|                                 | <i>From Sheet 1</i> | <i>From Sheet 1</i>          | <i>From Sheet 1</i>          | Col C * Col I <sub>total</sub> | Col D * Col I <sub>total</sub> | Col E * Col I <sub>total</sub> |                  | <i>From Sheet 1</i>         | <i>From Sheet 1</i>  | <i>From Sheet 1</i> | Col F / Col K / 12  | Col G / Col L                | Col H / Col M                |                              |
| RESIDENTIAL                     | 55.83%              | 5.71%                        | 0.00%                        | -454,940                       | -46,489                        | 0                              | -501,429         | 227,762                     | 1,652,719,193        |                     | (\$0.18)            | \$ -                         |                              | (\$491,966) \$9,463          |
| GENERAL SERVICE LESS THAN 50 KW | 7.99%               | 5.49%                        | 0.00%                        | -65,094                        | -44,731                        | 0                              | -109,825         | 18,709                      | 594,472,785          |                     | (\$0.29)            | -\$ 0.0001                   |                              | (\$124,555) (\$14,730)       |
| GENERAL SERVICE > 50 KW         | 9.10%               | 0.00%                        | 11.18%                       | -74,185                        | 0                              | -91,094                        | -165,279         | 2,316                       | 1,840,510,488        | 5,066,406           | (\$2.67)            | \$ -                         | -0.018                       | (\$165,400) (\$121)          |
| LARGE USE 1                     | 1.47%               | 0.00%                        | 0.69%                        | -12,011                        | 0                              | -5,605                         | -17,617          | 6                           | 242,051,739          | 569,520             | (\$166.82)          | \$ -                         | -0.0098                      | (\$17,592) \$24              |
| LARGE USE 2                     | 0.29%               | 0.00%                        | 0.61%                        | -2,367                         | 0                              | -4,974                         | -7,341           | 5                           | 403,775,839          | 2,136,952           | (\$39.46)           | \$ -                         | -0.0023                      | (\$7,283) \$59               |
| UNMETERED SCATTERED LOAD        | 0.16%               | 0.12%                        | 0.00%                        | -1,321                         | -968                           | 0                              | -2,289           | 1,857                       | 10,504,342           |                     | (\$0.06)            | -\$ 0.0001                   |                              | (\$2,387) (\$99)             |
| SENTINEL LIGHTING               | 0.01%               | 0.00%                        | 0.01%                        | -115                           | 0                              | -109                           | -224             | 248                         | 363,731              | 1,030               | (\$0.04)            | \$ -                         | -0.1058                      | (\$228) (\$4)                |
| STREET LIGHTING                 | 0.82%               | 0.00%                        | 0.50%                        | -6,713                         | 0                              | -4,104                         | -10,817          | 39,778                      | 39,610,413           | 109,773             | (\$0.01)            | \$ -                         | -0.0374                      | (\$8,879) \$1,938            |
| <b>Total</b>                    | <b>75.69%</b>       | <b>11.31%</b>                | <b>13.00%</b>                | <b>-616,746</b>                | <b>-92,188</b>                 | <b>-105,886</b>                | <b>-814,820</b>  | <b>290,681</b>              | <b>4,784,008,530</b> |                     |                     |                              |                              | <b>(\$818,290) (\$3,470)</b> |

**ATTACHMENT 12**  
**LOST REVENUE ADJUSTMENT MECHANISM**  
**VARIANCE ACCOUNT WORK FORM**  
**HORIZON UTILITIES RZ**



# Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

## Generic LRAMVA Work Forms

| Worksheet Name                          | Description  |
|---|--|
| <a href="#">1. LRAMVA Summary</a>       | <b>Tables 1-a and 1-b</b> provide a summary of the LRAMVA balances and carrying charges associated with the LRAMVA disposition. The balances are populated from entries into other tabs throughout this work form. |
| <a href="#">1-a. Summary of Changes</a> | <b>Tables X-1 and X-2</b> include a template for LDCs to summarize changes to the LRAMVA work form.  |
| <a href="#">2. LRAMVA Threshold</a>     | <b>Tables 2-a, 2-b and 2-c</b> include the LRAMVA thresholds and allocations by rate class.  |
| <a href="#">3. Distribution Rates</a>   | <b>Tables 3-a and 3-b</b> include the distribution rates that are used to calculate lost revenues.   |
| <a href="#">4. 2011-2014 LRAM</a>       | <b>Tables 4-a, 4-b, 4-c and 4-d</b> include the template 2011-2014 LRAMVA work forms.  |
| <a href="#">5. 2015-2020 LRAM</a>       | <b>Tables 5-a, 5-b, 5-c and 5-d</b> include the template 2015-2020 LRAMVA work forms.  |
| <a href="#">6. Carrying Charges</a>     | <b>Table 6-b</b> includes the variance on carrying charges related to the LRAMVA disposition.  |
| <a href="#">7. Persistence Data</a>     | <b>Tables 7-a to 7-j</b> should be populated with CDM savings persistence data provided to LDCs from the IESO.   |

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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.*



## LRAMVA Work Form: Inputs-Outputs Schematic

### 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 Items**

|     |   |
|-----|---|
| Yes | Highlighted changes to this work form, if any, and provided rationale for the change in Tab 1-a   |
| Yes | Included any necessary assumptions in the "Notes" section of the work form tables and summarized important assumptions in Tab 1-a   |
| Yes | Included the basis and source of the LRAMVA threshold to determine forecast CDM savings in Tab 2  |
| Yes | Included initiative-level persistence savings information as provided by the IESO directly in this work form (pasted in Tabs 7-a, 7-b, etc.)  |
| Yes | Applied IESO verified savings adjustments back to year of program implementation in Tabs 4 and 5  |
| Yes | Included documentation or data substantiating program savings that are included in the claim, but not provided in the IESO's verified results reports, in a new tab in this work form (streetlighting projects, etc.) |
|     | Included documentation or analysis of how rate class allocations were determined each year in a new tab in this work form   |

| 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 | 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 | 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 | Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL) |
| <u>x Allocation % to Rate Class</u>                    | Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"   | Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)              | 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          |   |   |
| <u>x Distribution Rate by Rate Class</u>               | 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**

Horizon LRAMVA True Up Summary

| Rate Classes                       | Residential (kWh) | GS<=50 (kWh)     | GS 50-4999 (kW)   | Large User (kW)  | Large User (2) (kW) | Street Lighting (kW) | Total           |
|------------------------------------|-------------------|------------------|-------------------|------------------|---------------------|----------------------|-----------------|
| 2013 Actuals                       | \$ 265,984,620.36 | \$ 75,302,303.35 | \$ 179,540,529.48 | \$ 51,322,213.39 | \$ -                | \$ -                 | \$ 572,149.89   |
| 2013 Forecast                      | \$ 181,680,860.00 | \$ 49,303,860.00 | \$ 62,680,000.00  | \$ -             | \$ -                | \$ -                 | \$ (200,660.00) |
| 2013 LRAMVA Balance in the GL (\$) | \$ 46,303.36      | \$ -             | \$ 45,522.32      | \$ 5,832         | \$ -                | \$ -                 | \$ 4,702.69     |
| Trueup to the 2013 Final Results   | \$ 131,197.87     | \$ 38,747.81     | \$ 71,327.67      | \$ 45,490.21     | \$ -                | \$ -                 | \$ 286,763.56   |

| Rate Classes                       | Residential (kWh) | GS<=50 (kWh)  | GS 50-4999 (kW) | Large User (kW) | Large User (2) (kW) | Street Lighting (kW) | Total           |
|------------------------------------|-------------------|---------------|-----------------|-----------------|---------------------|----------------------|-----------------|
| 2014 Actuals                       | \$ 471,424.82     | \$ 115,398.34 | \$ 230,889.28   | \$ 60,520.38    | \$ -                | \$ -                 | \$ 878,233.82   |
| 2014 Forecast                      | \$ 183,829.18     | \$ 37,351.18  | \$ 63,688.83    | \$ -            | \$ -                | \$ -                 | \$ (264,616.89) |
| 2013 LRAMVA Balance in the GL (\$) | \$ 20,953.00      | \$ -          | \$ 4,959.00     | \$ 12,282.00    | \$ 8,981.00         | \$ -                 | \$ 21,308.00    |
| Trueup to the 2014 Final Results   | \$ 267,742.10     | \$ 73,477.17  | \$ 179,512.00   | \$ 61,638.38    | \$ -                | \$ -                 | \$ 572,359.65   |

| Rate Classes                             | Residential (kWh) | GS<=50 (kWh)     | GS 50-4999 (kW) | Large User (kW) | Large User (2) (kW) | Street Lighting (kW) | Total            |
|--|-------------------|------------------|-----------------|-----------------|---------------------|----------------------|------------------|
| 2015 Distribution Rates                  | \$ -              | \$ -             | \$ -            | \$ -            | \$ -                | \$ -                 | \$ -             |
| 2015 R&S Actual Savings                  | \$ 14,309,981.00  | \$ 18,200,647.00 | \$ 27,770.02    | \$ 1,392.00     | \$ 40,176.00        | \$ -                 | \$ 32,679,866.02 |
| 2015 Forecasted Savings in Rates         | \$ 3,350,520.00   | \$ -             | \$ 34,728.00    | \$ -            | \$ -                | \$ -                 | \$ 4,313,887.00  |
| LRAMVA Balance based on Final Result     | \$ -              | \$ 928,649.00    | \$ -            | \$ -            | \$ -                | \$ -                 | \$ 928,649.00    |
| 2015 LRAMVA Balance in the GL (\$)       | \$ 97,739.60      | \$ 220,303.41    | \$ 25,537.67    | \$ 1,874.33     | \$ 9,023.63         | \$ -                 | \$ 303,456.20    |
| 2017 Q3 True Up GL Adjustment            | \$ 80,229.33      | \$ 23,278.09     | \$ 29,245.00    | \$ 14,813.44    | \$ -                | \$ 84,239.37         | \$ 119,251.97    |
| Total 2015 LRAMVA Balance in the GL (\$) | \$ 196,121.93     | \$ 191,025.32    | \$ 53,783.27    | \$ 12,939.11    | \$ 9,023.63         | \$ 84,239.37         | \$ 413,687.77    |
| Trueup to the 2015 Final Results         | \$ 196,121.93     | \$ 191,025.32    | \$ 53,783.27    | \$ 12,939.11    | \$ 9,023.63         | \$ 84,239.37         | \$ 413,687.77    |

Note: 2015 LRAMVA balance in the GL related to 2015 CDM savings was booked in 2016.

| Rate Classes                             | Residential (kWh) | GS<=50 (kWh)     | GS 50-4999 (kW) | Large User (kW) | Large User (2) (kW) | Street Lighting (kW) | Total            |
|--|-------------------|------------------|-----------------|-----------------|---------------------|----------------------|------------------|
| 2016 Distribution Rates                  | \$ 60,821         | \$ 0.0206        | \$ 1,543.13     | \$ 1,288.5      | \$ 9,269.3          | \$ 8,079.8           | \$ 15,762.41     |
| 2016 R&S Actual Savings                  | \$ 20,355,731.00  | \$ 8,995,923.03  | \$ 16,688.09    | \$ 4,136.39     | \$ 3,970.00         | \$ -                 | \$ 29,377,762.41 |
| 2016 Savings Persisting                  | \$ 11,183,805.00  | \$ 18,083,471.00 | \$ 25,862.62    | \$ 1,392.00     | \$ 40,176.00        | \$ -                 | \$ 29,314,706.62 |
| 2016 Forecasted Savings in Rates         | \$ 3,350,520.00   | \$ -             | \$ 34,728.00    | \$ -            | \$ -                | \$ -                 | \$ 4,313,887.00  |
| 2016 Forecasted Savings in Rates         | \$ 3,103,523.00   | \$ 846,487.00    | \$ 34,728.00    | \$ -            | \$ -                | \$ -                 | \$ 3,984,738.00  |
| LRAMVA Balance based on Final Result     | \$ 303,534.47     | \$ 34,093.29     | \$ 63,546.43    | \$ 7,731.45     | \$ 11,361.15        | \$ -                 | \$ 419,266.89    |
| 2016 LRAMVA Balance in the GL (\$)       | \$ 117,744.71     | \$ 1,546.80      | \$ 52,442.26    | \$ 27,128.67    | \$ -                | \$ 14,731.68         | \$ 210,901.02    |
| 2017 Q3 True Up GL Adjustment            | \$ 62,637.59      | \$ 242,820.06    | \$ 144,698.28   | \$ 22,440.55    | \$ 10,898.59        | \$ 115,201.78        | \$ 264,629.19    |
| Total 2016 LRAMVA Balance in the GL (\$) | \$ 180,382.30     | \$ 244,366.86    | \$ 297,140.54   | \$ 49,569.22    | \$ 10,898.59        | \$ 119,936.16        | \$ 479,193.61    |
| Trueup to the Final 2016 Results         | \$ 123,152.17     | \$ 26,629.89     | \$ 28,609.89    | \$ 3,043.33     | \$ 462.66           | \$ 29,177.88         | \$ 152,718.89    |

Note: 2016 LRAMVA balance in the GL related to 2016 CDM savings was booked in 2017.

| Rate Classes                             | Residential (kWh) | GS<=50 (kWh)     | GS 50-4999 (kW) | Large User (kW) | Large User (2) (kW) | Street Lighting (kW) | Total            |
|--|-------------------|------------------|-----------------|-----------------|---------------------|----------------------|------------------|
| 2017 Distribution Rates                  | \$ -              | \$ -             | \$ -            | \$ -            | \$ -                | \$ -                 | \$ -             |
| 2017 Savings Persisting                  | \$ 11,174,477.00  | \$ 18,026,132.00 | \$ 22,381.48    | \$ 1,392.00     | \$ 40,176.00        | \$ -                 | \$ 29,274,556.48 |
| 2016 Savings Persisting                  | \$ 20,355,731.00  | \$ 8,995,923.03  | \$ 17,862.33    | \$ 3,250.81     | \$ 3,970.00         | \$ -                 | \$ 29,000,707.14 |
| 2017 Forecasted Savings                  | \$ 23,199,989.49  | \$ 7,346,126.86  | \$ 11,877.21    | \$ 2,617.79     | \$ 2,132.77         | \$ -                 | \$ 30,559,739.92 |
| Total Savings of 2017                    | \$ 64,727,197.49  | \$ 34,093,179.49 | \$ 52,109.88    | \$ 7,677.59     | \$ 46,278.77        | \$ -                 | \$ 99,524,869.15 |
| 2015 Forecasted Savings in Rates         | \$ 3,350,520.00   | \$ -             | \$ 34,728.00    | \$ -            | \$ -                | \$ -                 | \$ 4,313,887.00  |
| 2016 Forecasted Savings in Rates         | \$ 3,103,523.00   | \$ 846,487.00    | \$ 34,728.00    | \$ -            | \$ -                | \$ -                 | \$ 3,984,738.00  |
| 2017 Forecasted Savings in Rates         | \$ 3,027,861.00   | \$ 846,487.00    | \$ 34,728.00    | \$ -            | \$ -                | \$ -                 | \$ 3,909,076.00  |
| LRAMVA Balance based on Final Result     | \$ -              | \$ -             | \$ -            | \$ -            | \$ -                | \$ -                 | \$ -             |
| 2017 LRAMVA Balance in the GL (\$)       | \$ 14,450.30      | \$ 29,143.03     | \$ 35,868.10    | \$ 21,293.10    | \$ -                | \$ 8,799.62          | \$ 109,550.15    |
| 2017 Q3 True Up GL Adjustment            | \$ 171,405.26     | \$ 218,855.79    | \$ 133,251.85   | \$ 13,118.59    | \$ 11,665.75        | \$ 83,242.59         | \$ 338,748.99    |
| Total 2017 LRAMVA Balance in the GL (\$) | \$ 185,855.56     | \$ 248,008.82    | \$ 269,119.95   | \$ 34,411.69    | \$ 11,665.75        | \$ 93,082.21         | \$ 448,899.86    |
| Trueup to the Final 2017 Results         | \$ 185,855.56     | \$ 247,999.62    | \$ 27,383.75    | \$ 4,176.81     | \$ 11,665.75        | \$ 92,663.21         | \$ 448,599.49    |

Note: 2017 LRAMVA balance in the GL related to 2017 CDM savings was booked in 2017.

| Rate Classes                          | Residential (kWh) | GS<=50 (kWh) | GS 50-4999 (kW) | Large User (kW) | Large User (2) (kW) | Street Lighting (kW) | Total        |
|---------------------------------------|-------------------|--------------|-----------------|-----------------|---------------------|----------------------|--------------|
| Carrying Charge Summary               | \$ 10,813.00      | \$ 3,971.53  | \$ 2,222.01     | \$ 270.34       | \$ 292.29           | \$ 1,620.00          | \$ 21,963.40 |
| LRAMVA Carrying Charge in the GL (\$) | \$ 1,743.41       | \$ 3,096.23  | \$ 327.28       | \$ 942.95       | \$ 161.42           | \$ 909.87            | \$ 7,681.16  |
| Trueup to the Final 2017 Results      | \$ 8,071.18       | \$ 5,775.30  | \$ 2,049.19     | \$ 672.81       | \$ 238.82           | \$ 2,613.21          | \$ 14,272.64 |

Note: 2017 LRAMVA balance in the GL related to 2017 CDM savings was booked in 2017.

| Year | Residential | GS < 50 kW | GS > 50 kW | Total      |
|------|-------------|------------|------------|------------|
| 2014 | 12,575,666  | 4,393,310  | 11,173,019 | 28,141,995 |
| 2015 | 3,360,550   | 603,449    | 15,205,088 | 19,169,087 |
| 2016 | 3,103,523   | 846,487    | 15,205,036 | 19,205,046 |
| 2017 | 3,027,867   | 846,487    | 15,205,036 | 19,129,390 |
| 2018 | 3,027,867   | 846,487    | 15,205,036 | 19,129,390 |
| 2019 | 3,027,867   | 846,487    | 15,205,036 | 19,129,390 |

|  | 2015 & 2016      | 2017             |
|--|------------------|------------------|
| Residential (kWh) actual Savings       | \$ 14,645,712.00 | \$ 23,199,989.49 |
| GS Forecasted savings in GL (kWh)      | \$ 23,642,713.15 | \$ 7,346,126.86  |
| Variance                               | \$ 12,171,500.85 | \$ 19,416,375.55 |
| GS > 50 (kWh) actual Savings           | \$ 27,106,584.03 | \$ 7,346,126.86  |
| GS < 50 Forecasted savings in GL (kWh) | \$ 24,443,526.13 | \$ 3,420,821.54  |
| Variance                               | \$ 3,258,858.90  | \$ 4,089,299.12  |

|     |        |                                    |                 |                 |                |                     |                 |                 |      |                               |    |       |
|-----|--------|------------------------------------|-----------------|-----------------|----------------|---------------------|-----------------|-----------------|------|-------------------------------|----|-------|
| ### | 170505 | LRAM Variance account - Residents  | 97792.6         | 97792.6         | 900            | Corporate Accounts  | 101             | Hamilton        | 1568 | LRAM Variance Account         | N  | FALSE |
| ### | 170506 | LRAM Variance account - General S  | 220931.41       | 220931.41       | 900            | Corporate Accounts  | 101             | Hamilton        | 1568 | LRAM Variance Account         | N  | FALSE |
| ### | 170507 | LRAM Variance account - General S  | 25537.67        | 25537.67        | 900            | Corporate Accounts  | 101             | Hamilton        | 1568 | LRAM Variance Account         | N  | FALSE |
| ### | 170508 | LRAM Variance account - Large User | 1874.33         | 1874.33         | 900            | Corporate Accounts  | 101             | Hamilton        | 1568 | LRAM Variance Account         | N  | FALSE |
| ### | 170509 | LRAM Variance account - Large User | 8023.53         | 8023.53         | 900            | Corporate Accounts  | 101             | Hamilton        | 1568 | LRAM Variance Account         | N  | FALSE |
| ### | 408008 | Distribution network revenue - Adj | -303456.19      | -303456.19      | 200            | Regulatory Services | 101             | Hamilton        | 4080 | Distribution Services Revenue | N  | FALSE |
|     |        |                                    | \$              | \$              | \$             | \$                  | \$              | \$              | \$   | \$                            | \$ | \$    |
|     |        |                                    | \$ 268,013.28   | \$ (63,546.43)  | \$ 7,731.45    | \$ 11,361.15        | \$ 100,755.48   | \$ 627,849.40   |      |                               |    |       |
|     |        |                                    | \$ 680,409.20   | \$ (243,123.04) | \$ 980.48      | \$ 31,487.87        | \$ 306,215.04   | \$ 1,337,118.38 |      |                               |    |       |
|     |        |                                    | \$ (258,875.32) | \$ 179,796.43   | \$ 7,813.19    | \$ -                | \$ (205,409.56) | \$ (709,268.98) |      |                               |    |       |
|     |        |                                    | \$ 28,325.09    | \$ (28,325.09)  | \$ (14,813.44) | \$ (8,000)          | \$ 84,239.37    |                 |      |                               |    |       |
|     |        |                                    | \$ 289,831.28   | \$ (122,144.51) | \$ (19,691.14) | \$ 11,315.26        | \$ 115,201.78   |                 |      |                               |    |       |
|     |        |                                    | \$ 258,380.49   | \$ (103,648.66) | \$ (10,376.19) | \$ 12,057.77        | \$ 83,242.59    |                 |      |                               |    |       |
|     |        |                                    | \$ 528,935.65   | \$ (254,308.77) | \$ 68,890.77   | \$ 23,421.03        | \$ 282,463.74   | \$ 1,033,647.38 |      |                               |    |       |
|     |        |                                    | \$ -            | \$ -            | \$ -           | \$ -                | \$ -            | \$ -            |      |                               |    |       |
|     |        |                                    | \$ -123152.17   | \$ -46903.22    | \$ -2741.41    | \$ -416.67          | \$ 0.00         | \$ -            |      |                               |    |       |
|     |        |                                    | \$ 51902.15     | \$ 39524.67     | \$ 2760.19     | \$ 540.02           | \$ 0.00         | \$ -            |      |                               |    |       |
|     |        |                                    | \$ -175114.32   | \$ -66447.88    | \$ -4481.81    | \$ -496.69          | \$ 0.00         | \$ -32037.66    |      |                               |    |       |

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867930  
(8,870.79)





## LRAMVA Work Form: Summary Tab

**Legend**

- User Inputs (Green)
- Drop Down List (Blue)
- Auto Populated Cells (White)
- Instructions (Grey)

**LDC Name**

Alectra Utilities - Legacy Horizon Utilities Corporation

**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-2014-0002             |
| Application of Previous LRAMVA Claim             | 2013 COS/IRM Application |
| Period of LRAMVA Claimed in Previous Application | 2011-2012                |
| Amount of LRAMVA Claimed in Previous Application | -\$ 244,468.00           |

**B. Current LRAMVA Application**

|  |                          |            |
|--|--------------------------|------------|
| Current LRAMVA Application (EB#)         | EB-20XX-XXXX             |            |
| Application of Current LRAMVA Claim      | 2018 COS/IRM Application |            |
| Period of New LRAMVA in this Application | 2013-2015                |            |
| Actual Lost Revenues (\$)                | A                        | \$ 901,268 |
| Forecast Lost Revenues (\$)              | B                        | \$ 273,419 |
| Carrying Charges (\$)                    | C                        | \$ 21,954  |
| LRAMVA (\$) for Account 1568             | A-B+C                    | \$ 649,803 |

**Table 1-a. LRAMVA Totals by Rate Class**

Please update the customer rate classes applicable to the LDC 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. If the LDC has more than 14 customer classes, LDCs are required to add rows to Table 1-a and update all tables and formulas in the work form accordingly. Please also ensure that the principle amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim.

| Customer Class                 | Billing Unit | Principle (\$) | Carrying Charges (\$) | Total LRAMVA (\$) |
|--------------------------------|--------------|----------------|-----------------------|-------------------|
| Residential                    | kWh          | \$303,534      | \$10,614              | \$314,148         |
| GS<50 kW                       | kWh          | \$268,013      | \$9,372               | \$277,385         |
| General Service 50 to 4,999 kW | kW           | -\$63,546      | -\$2,222              | -\$65,768         |
| Large Use                      | kW           | \$7,731        | \$270                 | \$8,002           |
| Large Use                      | kW           | \$11,361       | \$397                 | \$11,758          |
| Street Lighting                | kW           | \$100,755      | \$3,523               | \$104,279         |
|                                |              | \$0            | \$0                   | \$0               |
|                                |              | \$0            | \$0                   | \$0               |
|                                |              | \$0            | \$0                   | \$0               |
|                                |              | \$0            | \$0                   | \$0               |
|                                |              | \$0            | \$0                   | \$0               |

|              |  |                  |                 |                  |
|--------------|--|------------------|-----------------|------------------|
|              |  | \$0              | \$0             | \$0              |
|              |  | \$0              | \$0             | \$0              |
|              |  | \$0              | \$0             | \$0              |
| <b>Total</b> |  | <b>\$627,849</b> | <b>\$21,954</b> | <b>\$649,803</b> |

**Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class**

In column C of Table 1-b below, please indicate with a 'check mark' the years in which LRAMVA has been claimed. It is to ensure that there are no amounts claimed retroactively. If you have inserted a check-mark for a particular year, please delete the amounts associated with actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any prior years that a distributor has claimed lost revenues should not 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 in the current application, LDCs are expected to adjust the applicable totals for carrying charges in row 83 of this table and the years included in the Total LRAMVA balance in row 84, as appropriate.

| Description                 | LRAMVA Previously Claimed | Residential      | GS<50 kW         | General Service 50 to 4,999 kW | Large Use      | Large Use       | Street Lighting  | Total            |
|-----------------------------|---------------------------|------------------|------------------|--------------------------------|----------------|-----------------|------------------|------------------|
|                             |                           | kWh              | kWh              | kW                             | kW             | kW              | kW               |                  |
| 2011 Actuals                | <input type="checkbox"/>  | \$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           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2012 Actuals                | <input type="checkbox"/>  | \$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           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2013 Actuals                | <input type="checkbox"/>  | \$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           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2014 Actuals                | <input type="checkbox"/>  | \$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           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2015 Actuals                | <input type="checkbox"/>  | \$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           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2016 Actuals                |                           | \$381,628.39     | \$286,829.73     | \$112,962.10                   | \$7,731.45     | \$11,361.15     | \$100,755.48     | \$901,268.29     |
| 2016 Forecast               |                           | (\$78,093.92)    | (\$18,816.44)    | (\$176,508.53)                 | \$0.00         | \$0.00          | \$0.00           | (\$273,418.89)   |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2017 Actuals                |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| 2017 Forecast               |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2018 Actuals                |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| 2018 Forecast               |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2019 Actuals                |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| 2019 Forecast               |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| 2020 Actuals                |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| 2020 Forecast               |                           | \$0.00           | \$0.00           | \$0.00                         | \$0.00         | \$0.00          | \$0.00           | \$0.00           |
| Amount Cleared              |                           |                  |                  |                                |                |                 |                  |                  |
| Carrying Charges            |                           | \$10,613.59      | \$9,371.53       | (\$2,222.01)                   | \$270.34       | \$397.26        | \$3,523.08       | \$21,953.80      |
| <b>Total LRAMVA Balance</b> |                           | <b>\$314,148</b> | <b>\$277,385</b> | <b>-\$65,768</b>               | <b>\$8,002</b> | <b>\$11,758</b> | <b>\$104,279</b> | <b>\$649,803</b> |

Note: LDC to make note of assumptions included above, if any

**Table 1-c. Breakdown of Incremental and Persisting Lost Revenues Amounts (Dollars)**

LDCs are requested to clear the cells in the table to show only the amounts related to this LRAMVA application. This table is a check on the LRAMVA disposition providing a breakdown of actual incremental and persisting savings by year.

|                               | 2011 | 2012 | 2013 | 2014 | 2015 | 2016       | 2017      |
|-------------------------------|------|------|------|------|------|------------|-----------|
| 2011                          | \$ - | \$ - | \$ - | \$ - | \$ - | \$ -       | \$ -      |
| 2012                          |      | \$ - | \$ - | \$ - | \$ - | \$ -       | \$ -      |
| 2013                          |      |      | \$ - | \$ - | \$ - | \$ -       | \$ -      |
| 2014                          |      |      |      | \$ - | \$ - | \$ -       | \$ -      |
| 2015                          |      |      |      |      | \$ - | 404,949.89 | \$ -      |
| 2016                          |      |      |      |      |      | 395,562.93 | \$ -      |
| 2017                          |      |      |      |      |      |            | \$ -      |
| 2018                          |      |      |      |      |      |            |           |
| 2019                          |      |      |      |      |      |            |           |
| 2020                          |      |      |      |      |      |            |           |
| <b>Actual Lost Revenues</b>   | \$ - | \$ - | \$ - | \$ - | \$ - | 800,512.81 | \$ -      |
| <b>Forecast Lost Revenues</b> | \$ - | \$ - | \$ - | \$ - | \$ - | 273,418.89 | \$ -      |
| <b>Carrying Charges</b>       | \$ - | \$ - | \$ - | \$ - | \$ - | 3,165.41   | 10,699.60 |
| <b>Total</b>                  | \$ - | \$ - | \$ - | \$ - | \$ - | 530,259.33 | 10,699.60 |

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 X-1. Changes in Assumptions from Generic Inputs in Work Form**

Please document any changes in assumptions made to the work form that affect the calculation of LRAMVA. 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 savings and adjustments; claiming historical savings persistence beyond a re-basing year; 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 | I65            | LED streetlight savings for 2015 times with the distribution volumetric rate to get the | The board approved Streetlight amount is 80,726 kW for the City of Hamilton in 2015. Horizon implem |
| 2    |                   |                |   |   |
| 3    |                   |                |   |   |
| 4    |                   |                |   |   |
| 5    |                   |                |   |   |
| 6    |                   |                |   |   |
| 7    |                   |                |   |   |
| 8    |                   |                |   |   |
| 9    |                   |                |   |   |
| 10   |                   |                |   |   |
| 11   |                   |                |   |   |
| 12   |                   |                |   |   |
| 13   |                   |                |   |   |
| 14   |                   |                |   |   |
| etc. |                   |                |   |   |

**Table X-2. Updates to LRAMVA Disposition**

LDCs are requested to 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   |     |                |             |           |
| 11   |     |                |             |           |
| 12   |     |                |             |           |
| 13   |     |                |             |           |
| 14   |     |                |             |           |
| 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** 2011

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 4,999 kW | Large Use | Large Use | Street Lighting |    |   |   |   |   |   |   |   |
|----------------|------------|-------------|-----------|--------------------------------|-----------|-----------|-----------------|----|---|---|---|---|---|---|---|
|                |            | kWh         | kWh       | kWh                            | kWh       | kW        | kW              | kW |   |   |   |   |   |   |   |
| kWh            | 28,142,000 | 12,575,666  | 4,393,315 | 11,173,019                     |           |           |                 |    |   |   |   |   |   |   |   |
| kW             | 30,468     |             |           | 30,468                         |           |           |                 |    |   |   |   |   |   |   |   |
| <b>Summary</b> |            | 12,575,666  | 4,393,315 | 30,468                         | 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: EB-2010-0131, Decision and Order, Page 24

**Table 2-b. LRAMVA Threshold** 2015

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 4,999 kW | Large Use | Large Use | Street Lighting |    |   |   |   |   |   |   |   |
|----------------|------------|-------------|----------|--------------------------------|-----------|-----------|-----------------|----|---|---|---|---|---|---|---|
|                |            | kWh         | kWh      | kWh                            | kWh       | kW        | kW              | kW |   |   |   |   |   |   |   |
| kWh            | 19,634,205 | 3,350,520   | 928,649  | 15,255,036                     |           |           |                 |    |   |   |   |   |   |   |   |
| kW             | 34,728     |             |          | 34,728                         |           |           |                 |    |   |   |   |   |   |   |   |
| <b>Summary</b> |            | 3,350,520   | 928,649  | 34,728                         | 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: EB-2014-0002, Exhibit 3, Tab 1, Schedule 2, Page 10 of 33

**Table 2-b. LRAMVA Threshold** 2016

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 4,999 kW | Large Use | Large Use | Street Lighting |    |   |   |   |   |   |   |   |
|----------------|------------|-------------|-----------|--------------------------------|-----------|-----------|-----------------|----|---|---|---|---|---|---|---|
|                |            | kWh         | kWh       | kWh                            | kWh       | kW        | kW              | kW |   |   |   |   |   |   |   |
| kWh            | 38,739,261 | 6,454,043   | 1,775,136 | 30,510,072                     |           |           |                 |    |   |   |   |   |   |   |   |
| kW             | 69,456     |             |           | 69,456                         |           |           |                 |    |   |   |   |   |   |   |   |
| <b>Summary</b> |            | 6,454,043   | 1,775,136 | 69,456                         | 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: EB-2014-0002, Exhibit 3, Tab 1, Schedule 2, Page 10 of 33

**Table 2-b. LRAMVA Threshold** 2017

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 4,999 kW | Large Use | Large Use | Street Lighting |    |   |   |   |   |   |   |   |
|----------------|------------|-------------|-----------|--------------------------------|-----------|-----------|-----------------|----|---|---|---|---|---|---|---|
|                |            | kWh         | kWh       | kWh                            | kWh       | kW        | kW              | kW |   |   |   |   |   |   |   |
| kWh            | 57,868,641 | 9,481,910   | 2,621,623 | 45,765,108                     |           |           |                 |    |   |   |   |   |   |   |   |
| kW             | 104,184    |             |           | 104,184                        |           |           |                 |    |   |   |   |   |   |   |   |
| <b>Summary</b> |            | 9,481,910   | 2,621,623 | 104,184                        | 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: EB-2014-0002, Exhibit 3, Tab 1, Schedule 2, Page 10 of 33

**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, although it is generally expected that 2 COS applications would have been approved during the 2011 to 2020 period. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

| Year | LRAMVA Threshold (select year) | Residential | GS<50 kW  | General Service 50 to 4,999 kW | Large Use | Large Use | Street Lighting |    |   |   |   |   |   |   |   |   |
|------|--------------------------------|-------------|-----------|--------------------------------|-----------|-----------|-----------------|----|---|---|---|---|---|---|---|---|
|      |                                | kWh         | kWh       | kWh                            | kWh       | kW        | kW              | kW |   |   |   |   |   |   |   |   |
| 2011 |                                | 0           | 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 | 0 |
| 2013 | 2011                           | 12,575,666  | 4,393,315 | 30,468                         | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2014 | 2011                           | 12,575,666  | 4,393,315 | 30,468                         | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2015 | 2015                           | 3,350,520   | 928,649   | 34,728                         | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2016 | 2015                           | 6,454,043   | 1,775,136 | 69,456                         | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2017 | 2015                           | 9,481,910   | 2,621,623 | 104,184                        | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2018 |                                | 0           | 0         | 0                              | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2019 |                                | 0           | 0         | 0                              | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2020 |                                | 0           | 0         | 0                              | 0         | 0         | 0               | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Note: LDC to make note of assumptions included above, if any

# LRAMVA Work Form: Distribution Rates

Version 2.0 (2017)

|        |                              |
|--------|------------------------------|
| Legend | User Inputs (Green)          |
|        | Auto Populated Cells (White) |
|        | Instructions (Grey)          |

Tables [Table 3](#)  
[Table 3-a](#)

**Table 3. Inputs for Distribution Rates and Adjustments by Rate Class**

The rate classes in column B of Table 3 below are auto-populated from the customer class inputs in Table 1-a of the Summary Tab. Please provide the distribution rates by rate year and applicable adjustments per rate class starting from column D of Table 3 below. 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 from January to the start of the LDC's rate year, entered in row 16 of Table 3 (referred to as period 1). If rates are already on a January 1 to December 31 timeline, please enter 0 in row 16.

| Rate Year                             | Billing Unit | EB-2009-0228;<br>May 1, 2010 -<br>April 30, 2011 | EB-2010-0131;<br>May 1, 2011 -<br>December 31,<br>2011 | EB-2011-0172;<br>January 1, 2012 -<br>December 31, 2012 | EB-2012-0132;<br>January 1, 2013 -<br>December 31,<br>2013 | EB-2013-0137;<br>January 1, 2014 -<br>December 31,<br>2014 | EB-2014-0002;<br>January 1, 2015 -<br>December 31,<br>2015 | EB-2015-0075;<br>January 1, 2016 -<br>December 31,<br>2016 | EB-2016-0077;<br>January 1, 2017 -<br>December 31,<br>2017 | update | update | update | update |
|---------------------------------------|--------------|--|--|---|--|--|--|--|--|--------|--------|--------|--------|
|                                       |              | 2010   | 2011   | 2012  | 2013   | 2014   | 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   |
| Period 1 (# months)                   |              | 8  | 4  | 0   | 0  | 0  | 0  | 0  | 0  |        |        |        |        |
| Period 2 (# months)                   |              | 4  | 8  | 12  | 12   | 12   | 12   | 12   | 12   | 12     | 12     | 12     | 12     |
| <b>Residential</b>                    |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Rate order for tax sharing            | kWh          |  |  |   |  |  |  | \$ 0.0121  |  |        |        |        |        |
| Rate order for foregone revenue       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Changes in Transformer Allowance      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              |  |  |   |  |  |  | \$ 0.0121  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              |  |  |   |  |  |  | \$ 0.0121  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| <b>GS-50 kW</b>                       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Rate order for tax sharing            | kWh          |  |  |   |  |  |  | \$ 0.0106  |  |        |        |        |        |
| Rate order for foregone revenue       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Changes in Transformer Allowance      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              |  |  |   |  |  |  | \$ 0.0106  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              |  |  |   |  |  |  | \$ 0.0106  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| <b>General Service 50 to 4,999 kW</b> |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Rate order for tax sharing            | kW           |  |  |   |  |  |  | \$ 2.5413  |  |        |        |        |        |
| Rate order for foregone revenue       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Changes in Transformer Allowance      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              |  |  |   |  |  |  | \$ 2.5413  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              |  |  |   |  |  |  | \$ 2.5413  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| <b>Large Use</b>                      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Rate order for tax sharing            | kW           |  |  |   |  |  |  | \$ 1.3985  |  |        |        |        |        |
| Rate order for foregone revenue       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Changes in Transformer Allowance      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              |  |  |   |  |  |  | \$ 1.3985  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              |  |  |   |  |  |  | \$ 1.3985  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| <b>Large Use</b>                      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Rate order for tax sharing            | kW           |  |  |   |  |  |  | \$ 0.2609  |  |        |        |        |        |
| Rate order for foregone revenue       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Changes in Transformer Allowance      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              |  |  |   |  |  |  | \$ 0.2609  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              |  |  |   |  |  |  | \$ 0.2609  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| <b>Street Lighting</b>                |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Rate order for tax sharing            | kW           |  |  |   |  |  |  | \$ 6.0733  |  |        |        |        |        |
| Rate order for foregone revenue       |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Changes in Transformer Allowance      |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              |  |  |   |  |  |  | \$ 6.0733  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              |  |  |   |  |  |  | \$ 6.0733  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| 0                                     |              |  |  |   |  |  |  |  |  |        |        |        |        |
| Adjusted rate                         |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |
| Calendar year equivalent              |              | \$ -   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   |

Note: LDC to make note of assumptions affecting the distribution rates above, if any.

**Table 3-a. Distribution Rates by Rate Class**

Table 3-a below pulls the average distribution rates from Table 3 above. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used by clearing the rates for year(s) that are not part of the LRAMVA claim. The distribution rates that remain in Table 3-a will be carried over to Tabs 4 and 5 of the work form to calculate lost revenues.

| Year | Residential | GS-50 kW | General Service 50 to 4,999 kW | Large Use | Large Use | Street Lighting |
|------|-------------|----------|--------------------------------|-----------|-----------|-----------------|
|      | kWh         | kWh      | kW                             | kW        | kW        | kW              |
| 2011 | \$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        |
| 2013 | \$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        |
| 2015 | \$0.0000    | \$0.0000 | \$0.0000                       | \$0.0000  | \$0.0000  | \$0.0000        |
| 2016 | \$0.0121    | \$0.0106 | \$2.5413                       | \$1.3985  | \$0.2609  | \$6.0733        |
| 2017 | \$0.0000    | \$0.0000 | \$0.0000                       | \$0.0000  | \$0.0000  | \$0.0000        |
| 2018 | \$0.0000    | \$0.0000 | \$0.0000                       | \$0.0000  | \$0.0000  | \$0.0000        |
| 2019 | \$0.0000    | \$0.0000 | \$0.0000                       | \$0.0000  | \$0.0000  | \$0.0000        |
| 2020 | \$0.0000    | \$0.0000 | \$0.0000                       | \$0.0000  | \$0.0000  | \$0.0000        |

Note: LDC to make note of assumptions affecting the distribution rates above, if any.

**LRAMVA Work Form:  
2011 - 2014 Lost Revenues Work Form**

Version 2.0 (2017)

**Legend**

- User Inputs (Green)
- Auto Populated Cells (White)
- Instructions (Grey)

**Instructions**

1. 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 2011-2014 period. Please input or manually link the savings, adjustments and program savings persistence in these tables from the LDC's Persistence Reports provided by the IESO which are passed following Tab 7, Persistence Data, slide 7'a, 2011, 7'b, 2012, ..., 7'j, 2017) to complete the tables below.
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 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 can be claimed as past approved LRAMVA amounts are considered to be final.
3. 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 (DR) 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 change.
4. LDCs are requested to input the applicable rate class allocation percentages indicating the customer's share of consumption to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for programs and its savings adjustments. If a different allocation is proposed for savings adjustments, please highlight the change and provide rationale in Tab 1-a. Please also be advised that the same rate classes (0 up to 14) are carried over from the Summary Tab 1. LDCs would need to manually update the tables and formulas below if more rate classes are needed.
5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to submit the applicable savings persistence rows (also calculated after the LRAMVA table for the year) if future year's persistence of savings is already captured in the updated load forecast. LDCs are requested to provide assumptions about the years that persistence is captured in the load forecast calculation in the "Notes" section below each table. If this is not the case, the LDC is requested to clearly articulate the rationale for including the persistence of future savings beyond the re-basing year in Tab 1-a.

**Tables**

- [Table 1-a - 2011 Lost Revenues](#)
- [Table 1-b - 2012 Lost Revenues](#)
- [Table 1-c - 2013 Lost Revenues](#)
- [Table 1-d - 2014 Lost Revenues](#)























## LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

Version 3.0 (2017)

**Legend**

- User Inputs (Green)
- Auto Populated Cells (White)
- Instructions (Grey)

**Instructions**

1. 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 in these tables from the LDC's Persistence Reports provided by the IESO (which are pasted following Tab 7: Persistence Data, tabs "7-a, 2011, 7-b, 2012, ... 7j, 2020") to complete the tables below.
2. 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 relative 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 can be claimed as past approved LRAMVA amounts are considered to be first.
3. 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 CEB's updated LRAM policy related to peak demand savings in EB-2016-0180. Demand Response (DR) 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 change.
4. LDC are requested to input the applicable rate class allocation percentages indicating the customer's share of consumption to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for programs and its savings adjustments. If a different allocation is proposed for savings adjustments, please highlight the change and provide rationale in Tab 1-a. Please also be advised that the same rate classes (01 up to 14) are carried over from the Summary Tab 1. LDCs would need to manually update the tables and formulas below if more rate classes are needed.
5. 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. LDCs are requested to provide assumptions about the years that persistence is captured in the load forecast calculation in the "Notes" section below each table. If this is not the case, the LDC is requested to clearly articulate the rationale for including the persistence of future savings beyond the re-basing year in Tab 1-a.

**Tables**

- [Table 2-a - 2015 Lost Revenues](#)
- [Table 2-b - 2016 Lost Revenues](#)
- [Table 2-c - 2017 Lost Revenues](#)
- [Table 2-d - 2018 Lost Revenues](#)
- [Table 2-e - 2019 Lost Revenues](#)
- [Table 2-f - 2020 Lost Revenues](#)















|   |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       |              |              |              |            |             |           |           |           |           |           |           |           |           |           |        |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------------|--------------|--------------|------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| Actual CDM Savings in 2016              | 46,668,150 | 44,896,593 | 41,892,349 | 44,687,440 | 44,984,275 | 44,751,911 | 44,749,000 | 44,738,248 | 44,675,760 | 44,916,736 | 5,869 | 5,531 | 5,531 | 5,530 | 5,530 | 5,503 | 5,508 | 5,494 | 5,477 | 20,365,731   | 8,965,537    | 18,588       | 4,138      | 3,379       | 0         | 0         | 0         | 0         | 0         | 0         | 2,781     | 0         | 0         |        |
| Forecast CDM Savings in 2016            |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | 8,454,043    | 1,778,130    | 69,456       | 0          | 0           | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |        |
| Distribution Rate in 2016               |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$0.01210    | \$0.01060    | \$2,54150    | \$1,39850  | \$0,29690   | \$6,07930 | \$0,00000 | \$0,00000 | \$0,00000 | \$0,00000 | \$0,00000 | \$0,00000 | \$0,00000 | \$0,00000 |        |
| Loss Revenue in 2016 from 2011 programs |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$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 |
| Loss Revenue in 2016 from 2012 programs |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$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 |
| Loss Revenue in 2016 from 2013 programs |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$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 |
| Loss Revenue in 2016 from 2014 programs |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$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 |
| Loss Revenue in 2016 from 2015 programs |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$135,324.04 | \$191,472.79 | \$65,724.42  | \$1,946.71 | \$10,481.92 | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    |        |
| Loss Revenue in 2016 from 2016 programs |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$346,304.35 | \$95,366.63  | \$47,237.68  | \$5,784.74 | \$879.23    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    |        |
| Total Lost Revenues in 2016             |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$381,628.39 | \$286,839.73 | \$112,962.10 | \$7,731.45 | \$11,361.15 | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    |        |
| Forecast Lost Revenues in 2016          |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | \$78,093.92  | \$18,616.44  | \$116,508.53 | \$6.69     | \$0.00      | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00    |        |
| LRAMVA in 2016                          |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | 20,365,731   | 8,709,911    | 17,862       | 3,966      | 3,231       | 0         | 0         | 0         | 0         | 0         | 0         | 2,781     | 0         | 0         |        |
| 2016 Savings Persisting in 2017         |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | 20,365,731   | 8,709,262    | 17,862       | 3,966      | 3,231       | 0         | 0         | 0         | 0         | 0         | 2,781     | 0         | 0         | 0         |        |
| 2016 Savings Persisting in 2018         |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | 20,365,731   | 8,709,752    | 17,862       | 3,966      | 3,231       | 0         | 0         | 0         | 0         | 0         | 2,781     | 0         | 0         | 0         | 0      |
| 2016 Savings Persisting in 2019         |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | 20,365,731   | 8,697,687    | 17,862       | 3,966      | 3,231       | 0         | 0         | 0         | 0         | 0         | 2,781     | 0         | 0         | 0         | 0      |
| 2016 Savings Persisting in 2020         |            |            |            |            |            |            |            |            |            |            |       |       |       |       |       |       |       |       |       | 20,365,731   | 8,697,687    | 17,862       | 3,966      | 3,231       | 0         | 0         | 0         | 0         | 0         | 2,781     | 0         | 0         | 0         | 0      |

Note: USC to make note of assumptions included above























# Supporting Documentation: LDC Persistence Savings Results from IESO

Version 2.0 (2017)

Legend

Instructions (Grey)

## Supporting Documentation

The following tabs 7-a to 7-j must be populated with the verified savings results from the IESO's (or former OPA's) persistence reports.  
The persistence data tabs have been structured in a way to match the formatting of the persistence report provided by the IESO.

[Tab 7-a. 2011](#)

[Tab 7-b. 2012](#)

[Tab 7-c. 2013](#)

[Tab 7-d. 2014](#)

[Tab 7-e. 2015](#)

[Tab 7-f. 2016](#)



Ontario Energy Board

# LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

|               |                              |
|---------------|------------------------------|
| <b>Legend</b> | User Inputs (Green)          |
|               | Auto Populated Cells (White) |
|               | Instructions (Grey)          |

**Instructions**

1. 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 2015-2020.
2. 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 LDCs should be applied to 2016.
3. 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 used in the LDC's rate class allocation percentages indicating the customer's share of consumption to allocate actual savings to the rate classes. The generic multiplier of 1.0 is used for all programs unless otherwise specified.
4. LDC are requested to input the applicable rate class allocation percentages indicating the customer's share of consumption to allocate actual savings to the rate classes. The generic multiplier of 1.0 is used for all programs unless otherwise specified.
5. 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).

**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](#)

| Horizon Rate Zone                             |  | Net Energy Savings (kWh) |      | Net Demand Savings (kW) |          | Rate Allocations for LRAMVA    |           |               |                 |       |       |       |       |       |       |       |       |
|---|--|--------------------------|------|-------------------------|----------|--------------------------------|-----------|---------------|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|
| Program                                       | Results Status   | 2017                     | 2017 | Residential             | GS<50 kW | General Service 50 to 4,999 kW | Large Use | Large Use (2) | Street Lighting |       |       | 0     | 0     | 0     | 0     | 0     | Total |
|   |  | kWh                      | kWh  | kWh                     | kWh      | kWh                            | kWh       | kWh           | kWh             | kWh   | kWh   | kWh   | kWh   | kWh   | kWh   | kWh   | kWh   |
| <b>Legacy Framework</b>                       |  |                          |      |                         |          |                                |           |               |                 |       |       |       |       |       |       |       |       |
| <b>Residential Program</b>                    |  |                          |      |                         |          |                                |           |               |                 |       |       |       |       |       |       |       |       |
| 1   | Coupon Initiative  | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 2   | Bi-Annual Retailer Event Initiative                          | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 3   | Appliance Retirement Initiative                              | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 4   | HVAC Incentives Initiative                                   | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 5   | Residential New Construction and Major Renovation Initiative | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| <b>Commercial &amp; Institutional Program</b> |  |                          |      |                         |          |                                |           |               |                 |       |       |       |       |       |       |       |       |
| 6   | Enerov Audit Initiative                                      | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 7   | Efficiency: Equipment Replacement Incentive Initiative       | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 8   | Direct Install Lighting and Water Heating Initiative         | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 9   | New Construction and Major Renovation Initiative             | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |
| 10  | Existing Building Commissioning Incentive Initiative         | Verified                 |      |                         |          |                                |           |               |                 |       |       | 0     | 0     | 0     | 0     | 0     | 0%    |
|   | Adjustment to 2017 savings                                   | True-up                  |      |                         | 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%    |



|                                       |   |                     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |           |          |
|---------------------------------------|---|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|----------|
| 37                                    | EnWin Utilities Ltd. - Building Optimization Pilot Adjustment to 2017 savings   | Verified<br>True-up |               |               | 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%        |          |
| 38                                    | EnWin Utilities Ltd. - Re-Invest Pilot Adjustment to 2017 savings   | Verified<br>True-up |               |               | 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%        |          |
| 39                                    | Horizon Utilities Corporation - ECM Furnace Motor Pilot Adjustment to 2017 savings  | Verified<br>True-up |               |               | 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%        |          |
| 40                                    | Horizon Utilities Corporation - Social Benchmarking Pilot Adjustment to 2017 savings  | Verified<br>True-up |               |               | 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%        |          |
| 41                                    | Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot Adjustment to 2017 savings                 | Verified<br>True-up |               |               | 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%        |          |
| 42                                    | Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot Adjustment to 2017 savings                              | Verified<br>True-up |               |               | 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%        |          |
| 43                                    | Kitchener-Wilmot Hydro Inc. - Pilot - DCKV Adjustment to 2017 savings   | Verified<br>True-up |               |               | 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%        |          |
| 44                                    | Niagara-on-the-Lake Hydro Inc. - Direct Install Energy Efficiency Measures for the Agricultural Sector Adjustment to 2017 savings | Verified<br>True-up |               |               | 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%        |          |
| 45                                    | Oakville Hydro Electricity Distribution Inc. - Direct Install - Hydronic Adjustment to 2017 savings                               | Verified<br>True-up |               |               | 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%        |          |
| 46                                    | Oakville Hydro Electricity Distribution Inc. - Direct install - RTU Controls Adjustment to 2017 savings                           | Verified<br>True-up |               |               | 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%        |          |
| 47                                    | Toronto Hydro-Electric System Limited - Direct Install - Hydronic (Pilot Savings) Adjustment to 2017 savings                      | Verified<br>True-up |               |               | 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%        |          |
| 48                                    | Toronto Hydro-Electric System Limited - Direct Install - RTU Controls (Pilot Savings) Adjustment to 2017 savings                  | Verified<br>True-up |               |               | 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%        |          |
| 49                                    | Toronto Hydro-Electric System Limited - PFP - Large (Pilot Savings) Adjustment to 2017 savings                                    | Verified<br>True-up |               |               | 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%        |          |
| <b>Actual CDM Savings in 2017</b>     |   |                     | <b>0</b>      |           |          |
| <b>Forecast CDM Savings in 2017</b>   |   |                     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |           |          |
| Distribution Rate in 2017             |   |                     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |           |          |
| <b>Total Lost Revenues in 2017</b>    |   |                     | <b>\$0.00</b> | <b>\$</b> | <b>-</b> |
| <b>Forecast Lost Revenues in 2017</b> |   |                     | <b>\$0.00</b> | <b>\$</b> | <b>-</b> |
| <b>LRAMVA in 2017</b>                 |   |                     |               |               |               |               |               |               |               |               |               |               |               |               |               |               | <b>\$</b>     | <b>-</b>  |          |
| 2017 Savings Persisting in 2018       |   |                     | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0         |          |
| 2017 Savings Persisting in 2019       |   |                     | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0         |          |
| 2017 Savings Persisting in 2020       |   |                     | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0         |          |

Note: LDC to make note of assumptions included above

FALSE FALSE



# Ontario Energy Board

## Legend

User Inputs (Green)

Instructions (Grey)

**Table 7-a. 2011 Persisting Savings**

[Go to Tab 4.](#)

- LDCs are requested to paste a copy of the 2011 "LDC CDM Program Results Persistence Report" in the space below as it relates to the calculation of LRAMVA.
- Please ensure that verified adjustments to 2011 programs that become available in future evaluation audits are included in the 2011 form below.

| #    | Portfolio | Program   | Initiative  | LDC       | Sector      | Conservation Resource Type | (Implementation) Year | Tx (Transmission) or Dx (Distribution) Connected |
|------|-----------|---|---|-----------|-------------|----------------------------|-----------------------|--|
| 1    | Tier 1    | Consumer  | Appliance Exchange  | Horizon U | Residential | EE                         | 2011                  |  |
| 2    | Tier 1    | Consumer  | Appliance Retirement  | Horizon U | Residential | EE                         | 2011                  |  |
| 3    | Tier 1    | Consumer  | Bi-Annual Retailer Event  | Horizon U | Residential | EE                         | 2011                  |  |
| 4    | Tier 1    | Consumer  | Conservation Instant Coupon Booklet                                   | Horizon U | Residential | EE                         | 2011                  |  |
| 5    | Tier 1    | Consumer  | HVAC Incentives   | Horizon U | Residential | EE                         | 2011                  |  |
| 6    | Tier 1    | Consumer  | Residential Demand Response   | Horizon U | Residential | DR                         | 2011                  |  |
| 7    | Tier 1    | Consumer  | Retailer Co-op  | Horizon U | Residential | EE                         | 2011                  |  |
| 8    | Tier 1    | Business  | Commercial Demand Response (part of the Residential program schedule) | Horizon U | Commercial  | DR                         | 2011                  |  |
| 9    | Tier 1    | Business  | Demand Response 3 (part of the Industrial program schedule)           | Horizon U | Commercial  | DR                         | 2011                  |  |
| 10   | Tier 1    | Business  | Direct Install Lighting   | Horizon U | Commercial  | EE                         | 2011                  |  |
| 11   | Tier 1    | Business  | Retrofit  | Horizon U | Commercial  | EE                         | 2011                  |  |
| 12   | Tier 1    | Business  | Energy Audit  | Horizon U | Commercial  | EE                         | 2011                  |  |
| 13   | Tier 1    | Industrial  | Demand Response 3   | Horizon U | Industrial  | DR                         | 2011                  |  |
| 14   | Tier 1    | Industrial  | Retrofit  | Horizon U | Industrial  | EE                         | 2011                  |  |
| 15   | Tier 1    | Pre-2011 Pro Electricity Retrofit Incentive Program |   | Horizon U | Commercial  | EE                         | 2011                  |  |
| 16   | Tier 1    | Pre-2011 Pro High Performance New Construction      |   | Horizon U | Commercial  | EE                         | 2011                  |  |
| etc. |           |   |   |           |             |                            |                       |  |

## Supporting Document

### 2011 LDC Persistence Savings Report

| Status                 | Notes       | Activity Unit Name | Activity / Participation (i.e. # of appliances) | Gross Summer Peak Demand Savings (kW) | Gross Energy Savings (kWh) |
|------------------------|-------------|--------------------|---|---------------------------------------|----------------------------|
|                        |             |                    |   |                                       |                            |
| Final; Released Augu   | Appliance   |                    | 186   | 35                                    | 41,598                     |
| Final; Released Augu   | Appliance   |                    | 3,034   | 350                                   | 2,495,649                  |
| Final; Released Augu   | Products    |                    | 35,186  | 61                                    | 1,087,497                  |
| Final; Released Augu   | Products    |                    | 21,540  | 44                                    | 735,082                    |
| Final; Released Augu   | Installatio |                    | 6,097   | 2,798                                 | 5,121,925                  |
| Final; Rele New parti  | Devices     |                    | 1,952   | 1,093                                 | 2,830                      |
| Final; Rele Custom re  | Products    |                    | 0   | -                                     | -                          |
| Final; Rele New parti  | Devices     |                    | 0   | -                                     | -                          |
| Final; Rele Gross refl | Facilities  |                    | 5   | 707                                   | 20,936                     |
| Final; Released Augu   | Projects    |                    | 693   | 617                                   | 1,823,667                  |
| Final; Released Augu   | Projects    |                    | 71  | 1,192                                 | 6,499,364                  |
| Final; Rele Not evalu  | Audits      |                    | 5   | -                                     | -                          |
| Final; Rele Gross refl | Facilities  |                    | 6   | 4,151                                 | 205,346                    |
| Final; Released Augu   | Projects    |                    | 15  | 94                                    | 524,802                    |
| Final; Rele Not evalu  | Projects    |                    | 118   | 5,876                                 | 33,885,712                 |
| Final; Rele Not evalu  | Projects    |                    | 7   | 485                                   | 2,489,177                  |





|  | 2027  | 2028  | 2029  | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 |
|--|-------|-------|-------|------|------|------|------|------|------|------|------|------|------|------|
|  | 1,693 | 1,693 | 1,341 |      |      |      |      |      |      |      |      |      |      |      |
|  | 177   | 177   | 177   | 177  | 177  | 177  | 177  | 177  | 177  | 177  |      |      |      |      |









# Ontario Energy Board

## Legend

User Inputs (Green)

Instructions (Grey)

**Table 7-b. 2012 Persisting Savings**

1. LDCs are requested to paste a copy of the 2012 "LDC CDM Prog
2. Please ensure that verified adjustments to 2012 programs that be

| #    | Portfolio     | Program                             |
|------|---------------|-------------------------------------|
| 1    | Tier 1        | Business                            |
| 2    | Tier 1        | Business                            |
| 3    | Tier 1        | Business                            |
| 4    | Tier 1        | Business                            |
| 5    | Tier 1        | Consumer                            |
| 6    | Tier 1        | Consumer                            |
| 7    | Tier 1        | Consumer                            |
| 8    | Tier 1        | Consumer                            |
| 9    | Tier 1        | Consumer                            |
| 10   | Tier 1        | Consumer                            |
| 11   | Tier 1        | Home Assistance                     |
| 12   | Tier 1        | Industrial                          |
| 13   | Tier 1        | Pre-2011 Programs Completed in 2011 |
| 14   | Tier 1        | Business                            |
| 15   | Tier 1        | Industrial                          |
| 16   | Tier 1        | Business                            |
| 17   | Non-Tier 1    | Consumer                            |
| 18   | Non-Tier 1    | Consumer                            |
| 19   | Non-Tier 1    | Consumer                            |
| 20   | Non-Tier 1    | Consumer                            |
| 21   | Non-Tier 1    | Industrial                          |
| 22   | Non-Tier 1    | Business                            |
| 23   | Non-Tier 1    | Business                            |
| 24   | Non-Tier 1    | Business                            |
| 25   | Non-Tier 1    | Business                            |
| 26   | Tier 1 - 2011 | Business                            |
| 27   | Tier 1 - 2011 | Business                            |
| 28   | Tier 1 - 2011 | Business                            |
| 29   | Tier 1 - 2011 | Pre-2011 Programs Completed in 2011 |
| 30   | Tier 1 - 2011 | Consumer                            |
| 31   | Tier 1 - 2011 | Consumer                            |
| 32   | Tier 1 - 2011 | Consumer                            |
| etc. |               |                                     |

[Go to Tab 4.](#)

gram Results Persistence Report" in the space below as it relates to the calculation of LRAMVA.

ecome available in future evaluation audits are included in the 2012 form below.

| Initiative  | LDC       | Sector      | Conservation Resource Type | (Implementation) Year |
|---|-----------|-------------|----------------------------|-----------------------|
| Direct Install Lighting   | Horizon U | C&I         | EE                         | 2012                  |
| Retrofit  | Horizon U | C&I         | EE                         | 2012                  |
| Energy Audit  | Horizon U | C&I         | EE                         | 2012                  |
| High Performance New Construction                                     | Horizon U | C&I         | EE                         | 2012                  |
| Appliance Exchange  | Horizon U | Residential | EE                         | 2012                  |
| Appliance Retirement  | Horizon U | Residential | EE                         | 2012                  |
| Bi-Annual Retailer Event  | Horizon U | Residential | EE                         | 2012                  |
| Conservation Instant Coupon Booklet                                   | Horizon U | Residential | EE                         | 2012                  |
| HVAC Incentives   | Horizon U | Residential | EE                         | 2012                  |
| Residential Demand Response   | Horizon U | Residential | DR                         | 2012                  |
| Home Assistance Program   | Horizon U | Residential | EE                         | 2012                  |
| Demand Response 3   | Horizon U | Industrial  | DR                         | 2012                  |
| High Performance New Construction                                     | Horizon U | C&I         | EE                         | 2012                  |
| Demand Response 3 (part of the Industrial program schedule)           | Horizon U | C&I         | DR                         | 2012                  |
| Energy Manager  | Horizon U | Industrial  |                            | 2012                  |
| Commercial Demand Response (part of the Residential program schedule) | Horizon U | C&I         | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Residential | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Residential | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Residential | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Residential | DR                         | 2012                  |
| Demand Response 3   | Horizon U | Industrial  | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Business    | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Business    | DR                         | 2012                  |
| Residential and Small Commercial Demand Response                      | Horizon U | Business    | DR                         | 2012                  |
| Demand Response 3   | Horizon U | Business    | DR                         | 2012                  |
| Retrofit  | Horizon U | C&I         | EE                         | 2011                  |
| Direct Install Lighting   | Horizon U | C&I         | EE                         | 2011                  |
| Energy Audit  | Horizon U | C&I         | EE                         | 2011                  |
| High Performance New Construction                                     | Horizon U | C&I         | EE                         | 2011                  |
| HVAC Incentives   | Horizon U | Residential | EE                         | 2011                  |
| Bi-Annual Retailer Event  | Horizon U | Residential | EE                         | 2011                  |
| Conservation Instant Coupon Booklet                                   | Horizon U | Residential | EE                         | 2011                  |

## Supporting Documentation: 2012 LDC Persistence Savings Results from IESO

| Tx<br>(Transmission) or<br>Dx (Distribution)<br>Connected | Status | Notes                            | Activity<br>Unit<br>Name | Activity /<br>Participation<br>(i.e. # of<br>appliances) | Gross Summer<br>Peak Demand<br>Savings (kW) | Gross Energy<br>Savings (kWh) | Net Verified Annual Peak Demand Sav |        |       |
|---|--------|----------------------------------|--------------------------|--|---|-------------------------------|-------------------------------------|--------|-------|
|   |        |                                  |                          |  |   |                               | 2011                                | 2012   | 2013  |
|   |        | Final; Released Augu Projects    |                          | 662  | 608   | 1,079,789                     | -                                   | 550    | 550   |
|   |        | Final; Released Augu Projects    |                          | 178  | 2,207                                       | 12,768,626                    | -                                   | 1,659  | 1,640 |
|   |        | Final; Released Augu Audits      |                          | 3  | 21  | 42,023                        | -                                   | 16     | 16    |
|   |        | Final; Released Augu Projects    |                          | 2  | 0   | 20,893                        | -                                   | 0      | 0     |
|   |        | Final; Released Augu Appliance   |                          | 131  | 25  | 65,609                        | -                                   | 19     | 19    |
|   |        | Final; Released Augu Appliance   |                          | 1671   | 127   | 1,424,425                     | -                                   | 96     | 96    |
|   |        | Final; Released Augu Products    |                          | 42891  | 80  | 1,181,405                     | -                                   | 60     | 60    |
|   |        | Final; Released Augu Products    |                          | 1249   | 12  | 56,527                        | -                                   | 9      | 9     |
|   |        | Final; Released Augu Installatio |                          | 5007   | 1,451                                       | 4,424,797                     | -                                   | 1,091  | 1,091 |
|   |        | Final; Released Augu Devices     |                          | 5393   | 3,590                                       | 13,650                        | -                                   | 2,699  | -     |
|   |        | Final; Released Augu Projects    |                          | 235  | 32  | (7,876)                       | -                                   | 24     | 24    |
|   |        | Final; Released Augu Facilities  |                          | 7  | 8,571                                       | (85,270)                      | -                                   | 6,445  | -     |
|   |        | Final; Released Augu Projects    |                          | 3  | 195   | 1,164,328                     | -                                   | 146    | 146   |
|   |        | Final; Released Augu Facilities  |                          | 4  | 706   | 7,718                         | -                                   | 531    | -     |
|   |        | Final; Released August 31, 2013  |                          | 3  | 80  | 531,516                       | -                                   | 60     | 60    |
|   |        | Final; Released Augu Devices     |                          | 9  | 8   | 33                            | -                                   | 6      | -     |
|   |        | Final; Released Augu Devices     |                          | 2,489.00   | 1,521                                       | 7,839                         | -                                   | 1,144  | -     |
|   |        | Final; Released Augu Devices     |                          | 67   | 44  | 235                           | -                                   | 33     | -     |
|   |        | Final; Released Augu Devices     |                          | 5,534.00   | 3,810                                       | 12,562                        | -                                   | 2,864  | -     |
|   |        | Final; Released Augu Devices     |                          | 2  | 1   | 7                             | -                                   | 1      | -     |
|   |        | Final; Released Augu Facilities  |                          | 9  | 39,248                                      | 711,166                       | -                                   | 29,510 | -     |
|   |        | Final; Released Augu Devices     |                          | 48   | 41  | 175                           | -                                   | 31     | -     |
|   |        | Final; Released Augu Devices     |                          | 2  | 2   | 7                             | -                                   | 1      | -     |
|   |        | Final; Released Augu Devices     |                          | 42   | 36  | 153                           | -                                   | 27     | -     |
|   |        | Final; Released Augu Facilities  |                          | 1  | 148   | 1,614                         | -                                   | 111    | -     |
|   |        | Final; Released Augu Projects    |                          | 16   | 149   | 813,113                       | 112                                 | 112    | 112   |
|   |        | Final; Released Augu Projects    |                          | 22   | 30  | 65,529                        | 28                                  | 28     | 28    |
|   |        | Final; Released Augu Projects    |                          | 10   | 52  | 251,763                       | 52                                  | 52     | 52    |
|   |        | Final; Released Augu Buildings   |                          | 1  | 0   | 3,337,431                     | 295                                 | 295    | 295   |
|   |        | Final; Released Augu Installatio |                          | -1069  | (715)                                       | (1,309,150)                   | (298)                               | (298)  | (298) |
|   |        | Final; Released Augu Products    |                          | 3308   | 5   | 95,962                        | 4                                   | 4      | 4     |
|   |        | Final; Released Augu Products    |                          | 332  | 1   | 10,349                        | 1                                   | 1      | 1     |







| 2017      | 2018      | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 508,602   | 508,602   | 508,460   | 508,460   | 508,460   | 419,507   | 419,507   | -         |
| 8,799,102 | 8,577,353 | 8,546,488 | 8,314,197 | 6,213,056 | 5,712,948 | 5,503,478 | 2,658,264 |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 1,331     | 1,331     | 1,331     | 1,331     | 1,331     | 1,331     | 1,331     | 1,331     |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 791,446   | 539,847   | 538,725   | 538,725   | 273,631   | 203,070   | 196,759   | 196,759   |
| 55,678    | 26,219    | 26,074    | 26,074    | 26,074    | 4,235     | 3,411     | 3,411     |
| 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 281,080   | 265,687   | 259,543   | 71,679    | 69,194    | 53,331    | 53,331    | 47,225    |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 582,164   | 582,164   | 582,164   | 582,164   | 582,164   | 582,164   | 582,164   | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 479,921   | 479,921   | 479,921   | 479,921   | 479,921   | 479,921   | 479,921   | 479,921   |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 545,801   | 248,054   | 248,054   | 248,054   | 227,146   | 219,730   | 85,282    | 85,282    |
| 15,838    | 15,838    | 15,838    | 15,838    | 14,610    | 14,610    | -         | -         |
| -         | -         | -         | -         | -         | -         | -         | -         |
| 1,668,716 | 1,668,716 | 1,668,716 | 1,668,716 | 1,668,716 | 1,668,716 | 1,668,716 | 1,668,716 |
| (545,322) | (545,322) | (545,322) | (545,322) | (545,322) | (545,322) | (545,322) | (545,322) |
| 43,306    | 43,297    | 43,297    | 9,552     | 8,025     | 7,369     | 7,369     | 6,115     |
| 6,247     | 6,238     | 6,238     | 2,210     | 998       | 726       | 726       | 652       |

| 2025      | 2026      | 2027      | 2028      | 2029      | 2030      | 2031    | 2032   | 2033 |
|-----------|-----------|-----------|-----------|-----------|-----------|---------|--------|------|
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 2,159,451 | 2,159,451 | 212,836   | 196,882   | 196,882   | 196,882   | 196,882 | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 1,331     | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 183,022   | 183,022   | 180,519   | 50,650    | 50,650    | 50,650    | 50,650  | -      | -    |
| 2,931     | 2,931     | 2,822     | -         | -         | -         | -       | -      | -    |
| 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 | 1,843,136 | 1,615,824 | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 47,225    | 18,875    | 18,267    | 18,267    | 18,267    | 18,267    | 18,267  | 13,293 | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 479,921   | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 84,548    | 84,548    | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| -         | -         | -         | -         | -         | -         | -       | -      | -    |
| 1,668,716 | -         | -         | -         | -         | -         | -       | -      | -    |
| (545,322) | (545,322) | (545,322) | (545,322) | (494,163) | -         | -       | -      | -    |
| 6,115     | 6,108     | -         | -         | -         | -         | -       | -      | -    |
| 652       | 645       | -         | -         | -         | -         | -       | -      | -    |

|      |   |
|------|---|
|      |   |
| 2040 | . |
| 2039 | . |
| 2038 | . |
| 2037 | . |
| 2036 | . |
| 2035 | . |
| 2034 | . |





























Or

**Legend**

User Input

Instruction

**Table 7-e. 2015 Persisti**

1. LDCs are requested to
2. Please ensure that ver

| #    | Portfolio |
|------|-----------|
| 1    |           |
| 2    |           |
| 3    |           |
| 4    |           |
| 5    |           |
| 6    |           |
| 7    |           |
| 8    |           |
| 9    |           |
| 10   |           |
| 11   |           |
| 12   |           |
| 13   |           |
| 14   |           |
| 15   |           |
| 16   |           |
| 17   |           |
| 18   |           |
| 19   |           |
| 20   |           |
| 21   |           |
| 22   |           |
| 23   |           |
| 24   |           |
| 25   |           |
| etc. |           |

# Ontario Energy Board

s (Green)

s (Grey)

## ing Savings

o paste a copy of the 2015 "LDC CDM Program Results Persistence Report" in the space below  
rified adjustments to 2015 programs that become available in future evaluation audits are includ

| Program  |
|--|
| <ul style="list-style-type: none"><li>Coupon Initiative</li><li>Bi-Annual Retailer Event Initiative</li><li>Appliance Retirement Initiative</li><li>HVAC Incentives Initiative</li><li>Residential New Construction and Major Renovation Initiative</li><li>Energy Audit Initiative</li><li>Efficiency: Equipment Replacement Incentive Initiative</li><li>Direct Install Lighting and Water Heating Initiative</li><li>New Construction and Major Renovation Initiative</li><li>Existing Building Commissioning Incentive Initiative</li><li>Process and Systems Upgrades Initiatives - Project Incentive Initiative</li><li>Process and Systems Upgrades Initiatives - Energy Manager Initiative</li><li>Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative</li><li>Low Income Initiative</li><li>Loblaws Pilot</li><li>Social Benchmarking Pilot</li><li>Conservation Fund Pilot - SEG</li><li>Conservation Fund Pilot - EnerNOC</li><li>Aboriginal Conservation Program</li><li>Program Enabled Savings</li><li>Save on Energy Coupon Program</li><li>Save on Energy Heating and Cooling Program</li><li>Save on Energy Home Assistance Program</li><li>Save on Energy Audit Funding Program</li><li>Save on Energy Retrofit Program</li></ul> |



v as it relate  
ded in the 2

|                   |
|-------------------|
| <b>Initiative</b> |
|                   |



# 2015 LI

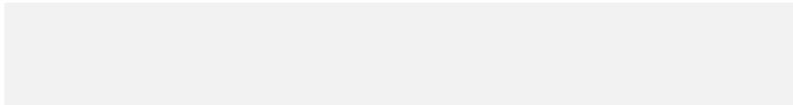
[Go to Tab 5.](#)

s to the calculation of LRAMVA.

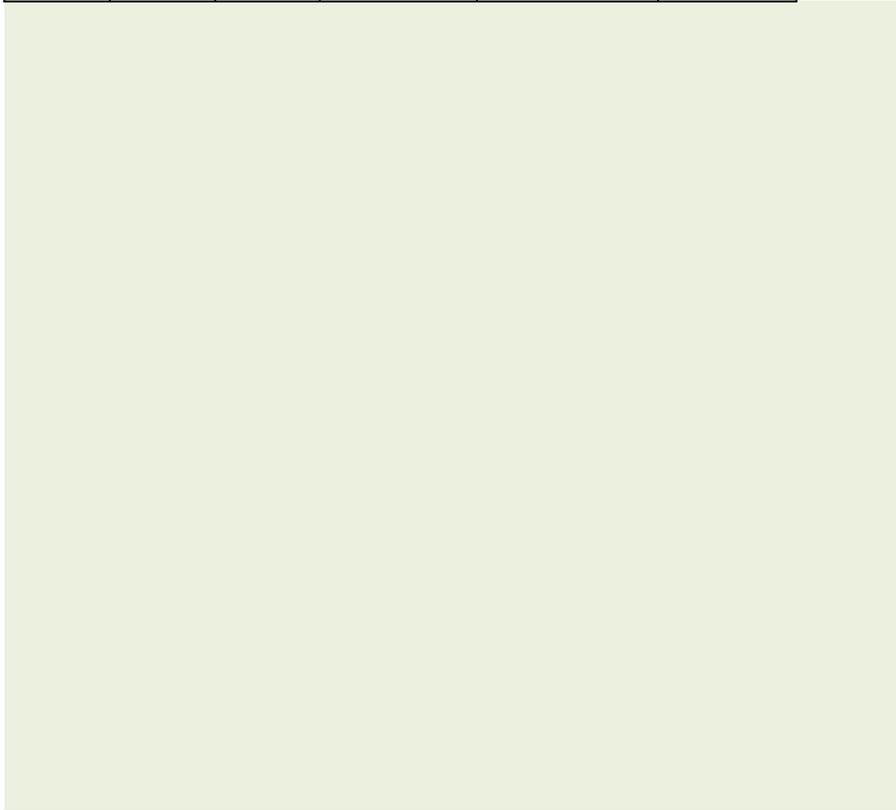
015 form below.

| LDC | Sector | Conservation Resource Type | (Implementation) Year | Tx (Transmission) or Dx (Distribution) Connected |
|-----|--------|----------------------------|-----------------------|--|
|     |        |                            |                       |  |

# Supporting Documentation: DC Persistence Savings Results from I



| Status | Notes | Activity Unit Name | Activity / Participation (i.e. # of appliances) | Gross Summer Peak Demand Savings (kW) | Gross Energy Savings (kWh) |  |
|--------|-------|--------------------|---|---------------------------------------|----------------------------|--|
|        |       |                    |   |                                       |                            |  |







| 2023  | 2024  | 2025  | 2026  | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
|-------|-------|-------|-------|------|------|------|------|------|------|------|------|
| 37    | 37    | 32    | 32    | 32   | 32   | 32   | 32   | 13   | 13   | 13   | 13   |
| 99    | 99    | 74    | 64    | 64   | 64   | 64   | 64   | 43   | 43   | 43   | 43   |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 783   | 783   | 783   | 783   | 783  | 783  | 783  | 783  | 783  | 783  | 696  | 0    |
| 62    | 62    | 62    | 62    | 62   | 62   | 62   | 62   | 62   | 62   | 62   | 62   |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 2,190 | 1,936 | 1,245 | 1,194 | 970  | 795  | 795  | 624  | 336  | 336  | 336  | 336  |
| 733   | 733   | 720   | 223   | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 39    | 39    | 39    | 39    | 39   | 39   | 32   | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 3,348 | 3,348 | 157   | 157   | 157  | 157  | 157  | 0    | 0    | 0    | 0    | 0    |
| 100   | 92    | 65    | 12    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 12    | 12    | 11    | 11    | 11   | 11   | 2    | 2    | 2    | 2    | 2    | 2    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 0     | 0     | 0     | 0     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 249   | 249   | 224   | 224   | 224  | 223  | 223  | 222  | 61   | 61   | 61   | 61   |
| 837   | 837   | 837   | 837   | 837  | 837  | 837  | 837  | 837  | 837  | 752  | 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    |
| 243   | 195   | 75    | 72    | 44   | 44   | 44   | 37   | 31   | 31   | 31   | 31   |

|      |      |      |      |      |      | Net Verified Annual Energy Savings at the End-User Lev |      |      |      |            |
|------|------|------|------|------|------|--|------|------|------|------------|
| 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2011   | 2012 | 2013 | 2014 | 2015       |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 585,232    |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 1,375,807  |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 86,849     |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 1,477,035  |
| 57   | 57   | 57   | 0    | 0    | 0    |  |      |      |      | 219,469    |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 499,499    |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 25,824,643 |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 4,901,161  |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 58,323     |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 596,676    |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 29,092,220 |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 1,382,502  |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 0          |
| 1    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 237,547    |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 0          |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 2,978,654  |
| 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    |  |      |      |      | 417,923    |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 3,913,143  |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 1,587,453  |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 0          |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 0          |
| 0    | 0    | 0    | 0    | 0    | 0    |  |      |      |      | 1,883,044  |

el (kWh)

| 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       | 2024       |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 580,190    | 580,190    | 580,190    | 580,190    | 580,190    | 580,190    | 580,033    | 580,033    | 580,033    |
| 1,328,446  | 1,328,446  | 1,328,446  | 1,328,446  | 1,328,446  | 1,328,446  | 1,328,446  | 1,328,446  | 1,328,446  |
| 86,849     | 86,849     | 86,432     | 47,616     | 0          | 0          | 0          | 0          | 0          |
| 1,477,035  | 1,477,035  | 1,477,035  | 1,477,035  | 1,477,035  | 1,477,035  | 1,477,035  | 1,477,035  | 1,477,035  |
| 219,469    | 219,469    | 219,469    | 219,469    | 219,469    | 219,469    | 219,469    | 219,469    | 219,469    |
| 499,499    | 499,499    | 499,499    | 0          | 0          | 0          | 0          | 0          | 0          |
| 25,824,643 | 25,697,363 | 25,696,945 | 25,696,945 | 25,676,804 | 25,138,822 | 25,138,822 | 24,860,563 | 23,036,754 |
| 4,211,758  | 3,148,129  | 3,146,287  | 3,146,287  | 3,146,287  | 3,146,287  | 3,146,287  | 3,146,287  | 3,146,287  |
| 58,323     | 58,323     | 58,323     | 58,323     | 58,323     | 58,323     | 58,323     | 58,323     | 58,323     |
| 596,676    | 596,676    | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 29,092,220 | 29,092,220 | 29,092,220 | 29,092,220 | 29,092,220 | 29,092,220 | 29,092,220 | 29,092,220 | 29,092,220 |
| 1,382,502  | 1,382,502  | 1,382,502  | 1,358,635  | 1,320,160  | 1,320,160  | 1,312,773  | 1,299,574  | 528,341    |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 185,413    | 176,726    | 169,475    | 169,475    | 169,475    | 166,931    | 166,831    | 86,294     | 85,862     |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 417,923    | 417,923    | 417,923    | 417,923    | 417,923    | 417,923    | 417,923    | 417,923    | 417,923    |
| 3,879,729  | 3,879,729  | 3,879,729  | 3,879,729  | 3,879,729  | 3,879,729  | 3,877,505  | 3,877,505  | 3,877,505  |
| 1,587,453  | 1,587,453  | 1,587,453  | 1,587,453  | 1,587,453  | 1,587,453  | 1,587,453  | 1,587,453  | 1,587,453  |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| 1,883,044  | 1,882,176  | 1,882,176  | 1,882,176  | 1,882,176  | 1,786,538  | 1,786,538  | 1,755,270  | 1,432,240  |

| 2025       | 2026       | 2027      | 2028      | 2029      | 2030      | 2031      | 2032      | 2033      | 2034    |
|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| 518,769    | 516,204    | 516,204   | 515,276   | 515,276   | 515,003   | 202,745   | 202,745   | 202,745   | 202,745 |
| 1,178,266  | 1,018,592  | 1,018,592 | 1,018,592 | 1,018,592 | 1,018,592 | 686,140   | 686,140   | 686,140   | 686,140 |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 1,477,035  | 1,477,035  | 1,477,035 | 1,477,035 | 1,477,035 | 1,477,035 | 1,477,035 | 1,477,035 | 1,399,353 | 0       |
| 219,469    | 219,469    | 219,469   | 219,469   | 219,469   | 219,469   | 219,469   | 219,469   | 219,469   | 219,469 |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 18,023,880 | 17,534,117 | 4,990,062 | 4,433,065 | 4,433,065 | 3,096,171 | 972,236   | 972,236   | 972,236   | 972,236 |
| 3,000,236  | 829,290    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 58,323     | 58,323     | 58,323    | 58,323    | 29,414    | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 1,377,500  | 1,377,500  | 1,377,500 | 1,377,500 | 1,377,500 | 0         | 0         | 0         | 0         | 0       |
| 442,298    | 80,814     | 2,948     | 2,948     | 2,948     | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 81,001     | 80,388     | 79,825    | 79,825    | 8,230     | 8,134     | 8,134     | 8,134     | 8,134     | 8,134   |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 417,923    | 417,923    | 417,923   | 417,923   | 417,923   | 0         | 0         | 0         | 0         | 0       |
| 3,636,835  | 3,616,432  | 3,616,432 | 3,540,890 | 3,540,890 | 3,532,881 | 975,158   | 975,158   | 975,158   | 975,158 |
| 1,587,453  | 1,587,453  | 1,587,453 | 1,587,453 | 1,587,453 | 1,587,453 | 1,587,453 | 1,587,453 | 1,511,512 | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |
| 564,489    | 485,719    | 149,063   | 149,063   | 149,063   | 94,214    | 75,233    | 75,233    | 75,233    | 75,233  |





|               |                     |
|---------------|---------------------|
| <b>Legend</b> | User Inputs (Green) |
|               | Instructions (Grey) |

**Table 7-f. 2016 Persisting Savings**

[Go to Tab 5.](#)

1. LDCs are requested to paste a copy of the 2016 "LDC CDM Program Results Persistence Report" in t
2. Please ensure that verified adjustments to 2016 programs that become available in future evaluation :

| #  | Portfolio | Program | Initiative   | LDC | Sector | Conservation Resource Type | (Implementation) Year |
|----|-----------|---------|--|-----|--------|----------------------------|-----------------------|
| 1  |           |         | Save on Energy Coupon Program                        |     |        |                            | 2015 Adjustment       |
| 2  |           |         | Save on Energy Heating & Cooling Program             |     |        |                            | 2015 Adjustment       |
| 3  |           |         | Save on Energy New Construction Program              |     |        |                            | 2015 Adjustment       |
| 4  |           |         | Save on Energy Home Assistance Program               |     |        |                            | 2015 Adjustment       |
| 5  |           |         | Save on Energy Audit Funding Program                 |     |        |                            | 2015 Adjustment       |
| 6  |           |         | Save on Energy Retrofit Program                      |     |        |                            | 2015 Adjustment       |
| 7  |           |         | Coupon Initiative                                    |     |        |                            | 2015 Adjustment       |
| 8  |           |         | Bi-Annual Retailer Event Initiative                  |     |        |                            | 2015 Adjustment       |
| 9  |           |         | HVAC Incentives Initiative                           |     |        |                            | 2015 Adjustment       |
| 10 |           |         | Residential New Construction and Major Renovati      |     |        |                            | 2015 Adjustment       |
| 11 |           |         | Energy Audit Initiative                              |     |        |                            | 2015 Adjustment       |
| 12 |           |         | Efficiency: Equipment Replacement Incentive Initi    |     |        |                            | 2015 Adjustment       |
| 13 |           |         | Direct Install Lighting and Water Heating Initiative |     |        |                            | 2015 Adjustment       |
| 14 |           |         | New Construction and Major Renovation Initiative     |     |        |                            | 2015 Adjustment       |
| 15 |           |         | Existing Building Commissioning Incentive Initiati   |     |        |                            | 2015 Adjustment       |
| 16 |           |         | Process and Systems Upgrades Initiatives - Project   |     |        |                            | 2015 Adjustment       |
| 17 |           |         | Process and Systems Upgrades Initiatives - Energy    |     |        |                            | 2015 Adjustment       |
| 18 |           |         | Process and Systems Upgrades Initiatives - Monito    |     |        |                            | 2015 Adjustment       |
| 19 |           |         | Low Income Initiative                                |     |        |                            | 2015 Adjustment       |
| 20 |           |         | Save on Energy Coupon Program                        |     |        |                            | 2016                  |
| 21 |           |         | Save on Energy Heating & Cooling Program             |     |        |                            | 2016                  |
| 22 |           |         | Save on Energy New Construction Program              |     |        |                            | 2016                  |
| 23 |           |         | Save on Energy Home Assistance Program               |     |        |                            | 2016                  |
| 24 |           |         | Save on Energy Audit Funding Program                 |     |        |                            | 2016                  |
| 25 |           |         | Save on Energy Retrofit Program                      |     |        |                            | 2016                  |
| 26 |           |         | Save on Energy Small Business Lighting Program       |     |        |                            | 2016                  |
| 27 |           |         | Save on Energy High Performance New Constructi       |     |        |                            | 2016                  |
| 28 |           |         | Home Depot Home Appliance Market Uplift Conse        |     |        |                            | 2016                  |





| 2026  | 2027  | 2028  | 2029  | 2030  | 2031  | 2032  | 2033  | 2034  | 2035 | 2036 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|
| 22    | 22    | 22    | 22    | 22    | 11    | 11    | 11    | 11    | -    | -    |
| 90    | 90    | 90    | 90    | 90    | 90    | 90    | 83    | -     | -    | -    |
| -     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| -     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| 16    | 16    | 11    | -     | -     | -     | -     | -     | -     | -    | -    |
| 67    | 44    | 44    | 44    | 28    | 3     | 3     | 3     | 3     | -    | -    |
| 20    | 20    | 20    | 20    | 20    | 20    | 20    | 18    | -     | -    | -    |
| 42    | 42    | 42    | 42    | 42    | 10    | 10    | 10    | 10    | 9    | 9    |
| 188   | 188   | 131   | -     | -     | -     | -     | -     | -     | -    | -    |
| 100   | 67    | 67    | 67    | 51    | 4     | 4     | 4     | 4     | -    | -    |
| -     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| 364   | 364   | 364   | 158   | -     | -     | -     | -     | -     | -    | -    |
| -     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| -     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| -     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| 1     | 1     | 1     | -     | -     | -     | -     | -     | -     | -    | -    |
| 984   | 984   | 984   | 983   | 853   | 853   | 368   | -     | -     | -    | -    |
| 1,138 | 1,138 | 1,138 | 1,138 | 1,138 | 1,138 | 1,138 | 1,138 | 1,018 | -    | -    |
| 4     | 4     | 4     | 4     | 4     | -     | -     | -     | -     | -    | -    |
| 44    | 44    | 43    | 43    | 43    | 43    | 43    | 43    | 43    | 43   | -    |
| 5     | -     | -     | -     | -     | -     | -     | -     | -     | -    | -    |
| 3,142 | 2,190 | 605   | 605   | 324   | 113   | 113   | 113   | 113   | 113  | -    |
| 4     | 3     | 1     | 1     | 1     | 1     | -     | -     | -     | -    | -    |
| 64    | 64    | 64    | 64    | 64    | 23    | -     | -     | -     | -    | -    |

Net Verified Annual Energy Savings at the End-User Level (kWh)

| 2037 | 2038 | 2039 | 2040 | 2011 | 2012 | 2013 | 2014 | 2015      | 2016       |
|------|------|------|------|------|------|------|------|-----------|------------|
| -    | -    | -    | -    |      |      |      |      | 388,248   | 382,738    |
| -    | -    | -    | -    |      |      |      |      | 172,830   | 172,830    |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | 76,159    | 76,159     |
| -    | -    | -    | -    |      |      |      |      | 3,004,373 | 2,867,197  |
| -    | -    | -    | -    |      |      |      |      | 3,141     | 3,081      |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | 37,584    | 37,584     |
| 9    | -    | -    | -    |      |      |      |      | 807,475   | 807,475    |
| -    | -    | -    | -    |      |      |      |      | 338,247   | 338,247    |
| -    | -    | -    | -    |      |      |      |      | 679,088   | 679,088    |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | 878,463   | 878,463    |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | -         | -          |
| -    | -    | -    | -    |      |      |      |      | 21,591    | 17,590     |
| -    | -    | -    | -    |      |      |      |      |           | 15,788,572 |
| -    | -    | -    | -    |      |      |      |      |           | 3,798,500  |
| -    | -    | -    | -    |      |      |      |      |           | 18,591     |
| -    | -    | -    | -    |      |      |      |      |           | 747,287    |
| -    | -    | -    | -    |      |      |      |      |           | 157,712    |
| -    | -    | -    | -    |      |      |      |      |           | 24,740,964 |
| -    | -    | -    | -    |      |      |      |      |           | 65,908     |
| -    | -    | -    | -    |      |      |      |      |           | 339,878    |
| -    | -    | -    | -    |      |      |      |      |           | 2,781      |





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| 2031       | 2032      | 2033      | 2034      | 2035    |
|------------|-----------|-----------|-----------|---------|
| 181,989    | 181,989   | 181,989   | 181,989   | -       |
| 172,830    | 172,830   | 166,478   | -         | -       |
| -          | -         | -         | -         | -       |
| -          | -         | -         | -         | -       |
| 1,553      | 1,553     | 1,553     | 1,553     | -       |
| -          | -         | -         | -         | -       |
| -          | -         | -         | -         | -       |
| 37,584     | 37,584    | 35,925    | -         | -       |
| 204,021    | 204,021   | 204,021   | 204,021   | 192,325 |
| -          | -         | -         | -         | -       |
| 11,858     | 11,858    | 11,858    | 11,858    | -       |
| -          | -         | -         | -         | -       |
| -          | -         | -         | -         | -       |
| -          | -         | -         | -         | -       |
| -          | -         | -         | -         | -       |
| 1,917      | 1,917     | 1,917     | 1,917     | 1,917   |
| 13,341,553 | 5,859,918 | -         | -         | -       |
| 3,798,500  | 3,798,500 | 3,798,500 | 3,691,334 | -       |
| 5,463      | -         | -         | -         | -       |
| 630,946    | 630,946   | 630,946   | 630,946   | 630,946 |
| -          | -         | -         | -         | -       |
| 96,302     | 96,302    | 96,302    | 96,302    | 96,302  |
| 3,846      | -         | -         | -         | -       |
| 122,121    | -         | -         | -         | -       |
| 1,738      | 1,738     | 1,738     | -         | -       |





**ATTACHMENT 13**  
**2016 FINAL IESO RESULTS REPORT**  
**HORIZON UTILITIES RZ**

# Final Verified 2016 Annual LDC CDM Program Results Report

## Letter from the Vice-President, Conservation & Corporate Relations

June 30, 2017

I am pleased to provide LDCs with their Final Verified 2016 Annual Results Report. Collectively in 2016, LDCs achieved 1.2 TWh of energy savings persisting to 2020. When combined with the 2015 results, LDCs have achieved 2.6 TWh of energy savings, representing 38 % of the 7 TWh target. The results show positive progress towards the achievement of the Conservation First Framework (CFF) target and demonstrate the continued collaboration between LDCs and the IESO in promoting a culture of conservation across the province.

Key highlights from the 2016 final results include the following:

- The Coupons program produced a record achievement, delivering 428 GWh of energy savings in 2016, more than doubling the results from 2015. LED light bulbs remained the most common measure accounting for 75 % of coupons redeemed and 96 % of savings.
- The Retrofit program continues to be the highest performing program achieving 567 GWh of energy savings in 2016, despite experiencing a 29 % reduction in savings over the 2015 results (including adjustments). Lighting measures continue to produce the majority of savings, 74 % in 2016, with non-lighting measures accounting for the remainder.
- The success of the Coupons program supported residential sector programs in achieving a larger share of the portfolio savings in 2016 than in previous years, accounting for 44 % of target achievement, with business sector programs and local and pilot programs accounting for 54 % and 1 %, respectively.
  - o It is important to note that there remains a considerable data lag, representing completed, but unreported projects for the Retrofit and Process and Systems Upgrades Programs. Together, these programs have roughly 250 GWh in unverified savings waiting to be reported by LDCs. It is anticipated that these savings will be reported in future year's 2016 adjustments.
- As with 2015, the IESO evaluation methodology enabled further granulation of net verified results in 2016, resulting in increased LDC-specific and regional level net-to-gross adjustment factors, where data permitted.
- Four LDCs have achieved at least 90 % of their CFF target, and nine others are above 50 %. These early successes are prompting increased dialogue between LDCs with respect to potential target exchange, which is both permitted and encouraged under the CFF.

There were minor revisions to the final results relative to the preliminary results including: 1) revisions/corrections to program savings assumptions / adjustments as required (primarily to participation levels for Coupons Program and Heating & Cooling Program); 2) the inclusion of an additional five LDC Innovation Fund and Conservation Fund Pilot Programs; and 3) amendments based on comments received by LDCs as part of their review of the preliminary results. Further details on the revisions between the preliminary and the final 2016 verified results can be found in the 2016 Frequently Asked Questions (FAQs) and Evaluation Findings Report which will be posted along with the results on the LDC extranet.

Please note that all results contained within this report are considered to be final verified results. Projects included in this report are reflected in the accompanying LDC Project List Report. Any program activity not captured in this report will be included as part of a future adjustment process.

In terms of next steps, as with the 2015 CFF results, Final Verified 2016 Annual Results Reports will be posted on the IESO website in early July. In addition, LDC-Program level and portfolio-level cost effectiveness test results will be available on September 15, 2017, as outlined in the Energy Conservation Agreement version 3.0 update. Finally, 2016 EM&V reports will be available later this summer along with key program recommendations to be shared with the LDC Working Groups and the IESO.

We appreciate your collaboration and cooperation throughout the reporting and evaluation process. As we look ahead, the IESO will be focusing on enhancing its communication and support services to further support LDCs in the delivery of programs and to increase customer participation in these programs. I look forward to continuing to work together in achieving success in the Conservation First Framework.

Sincerely,

Terry Young  
Vice-President, Conservation & Corporate Relations  
Independent Electricity System Operator

# Final Verified 2016 Annual LDC CDM Program Results Report

## Table of Contents

| #  | Worksheet Name            | Worksheet Description  |
|----|---------------------------|--|
| 1  | How to Use This Report    | Describes the contents and structure of this report  |
| 2  | Report Summary            | A high level summary of the Final 2016 Annual Verified Results Report, including:<br>1) progress toward the LDC's<br>a) Allocated 2020 Energy Savings Target;<br>b) Allocated 2015-2020 LDC CDM Plan Budget;<br>c) CDM Plan 2015-2020 Forecasts;<br>2) annual savings and spending;<br>3) Annual FCR Progress;<br>4) annual LDC CDM Plan spending progress;<br>5) graphs describing:<br>a) contribution to 2020 Target Achievement by program;<br>b) 2015 LDC CDM Plan Budget Spending by Sector;<br>c) annual energy savings persistence to 2020 by year;<br>d) your Allocated Target achievement progress relative to your peers; and<br>e) your LDC CDM Plan Budget Spending progress relative to your peers; |
| 3  | LDC Rankings              | A comprehensive report of each LDC's performance rankings against all other LDCs in major performance categories.  |
| 4  | LDC Progress              | A comprehensive report of 2016 conservation results including:<br>1) activity;<br>2) savings including;<br>a) energy and peak demand;<br>b) net and gross;<br>c) CDM Plan forecasts, verified actuals and relative progress;<br>d) Allocated Target and Target achievement; and<br>3) spending, including participant incentives and administrative expenses and IESO Value Added Services Costs.<br><br>Data is grouped by category and summarized at the LDC level.  |
| 5  | Province-Wide Progress    | A comprehensive report of 2016 conservation results including:<br>1) activity;<br>2) savings including;<br>a) energy and peak demand;<br>b) net and gross;<br>c) CDM Plan forecasts, verified actuals and relative progress;<br>d) Allocated Target and Target achievement; and<br>3) spending, including participant incentives and administrative expenses and IESO Value Added Services Costs.<br><br>Data is grouped by category and summarized at the province wide level.  |
| 6  | LDC Savings Persistence   | A report detailing the gross and net energy and peak demand savings persistence by program and implementation year (2015, 2015 Adjustment and 2016) at the LDC Level.  |
| 7  | Province-Wide Persistence | A report detailing the gross and net energy and peak demand savings persistence by program and implementation year (2015, 2015 Adjustment and 2016) at the province wide Level.  |
| 8  | Methodology               | A description of the methods used to calculate energy savings, financial results and cost-effectiveness.   |
| 9  | Reference Table           | Provides detailing how Province wide Consumer Program results were allocated to specific LDCs.   |
| 10 | Glossary                  | Definitions for the terms used throughout this report.   |

# Final Verified 2016 Annual LDC CDM Program Results Report

## How to Use this Report

The IESO is pleased to provide you with the 2016 Annual Verified Results Report.

This report provides:

- 1) electricity savings;
- 2) annual Full Cost Recovery funding model program progress; and
- 3) peak demand savings;
- 4) IESO Value Added Services Costs in accordance with Section 9.2(b)(i) of the Energy Conservation Agreement.

In addition to the above, this report also provides in greater detail:

- 1) program participation results including:
  - a) forecasts; b) actuals; and c) progress (forecast versus (vs) actuals);
- 2) program savings results including:
  - a) net 2020 annual energy and peak demand savings;
  - b) allocated target, target achievement and progress towards target;
  - c) incremental net first year energy and peak demand savings;
  - d) annual net-to-gross and realization rate adjustments; and
  - e) incremental gross first year energy and peak demand savings; and where available reported by: i) forecasts; ii) verified actuals; and iii) progress (forecast vs actuals);
- 3) program spending including:
  - a) participation incentive spending;
  - b) administrative expense spending (including IESO value-added services costs);
  - c) aggregated total spending; and
  - d) allocated budget, LDC CDM Plan budget spending and progress towards budget; and for each cost: i) forecasts; ii) verified actuals; and iii) progress (forecast vs actuals);
- 4) program savings results persistence for:
  - a) gross energy savings;
  - b) gross peak demand savings;
  - c) net energy savings; and
  - d) net peak demand savings;

by both the LDC specific level and the province-wide aggregated level for 2016 and 2015 including 2015 Adjustments.

This report's format is consistent with the IESO issued Monthly Participation and Cost Report in that it is a dynamic sheet that can be expanded or collapsed by clicking the + button or "Show Detail" feature under the Data tab. Each of the four results categories listed above have been grouped together for easy accessibility.

Please note:

- 1) Cost Effectiveness Test (CET) results including:
  - a) total resource cost test;
  - b) program administration cost test;
  - c) levelized unit energy cost test;
 and for each test: i) benefits; ii) cost; iii) net benefit; iv) benefit ratio; at the LDC and province wide level will not be available in this report but will be provided to LDCs by September 15 2017, as per the Energy Conservation Agreement, version 3.0.
- 2) forecasts of: a) activity; b) savings; and c) spending; included in this report are based on approved LDC CDM Plan - Cost Effectiveness Tools as of April 1, 2017 (from the i) Program Design; ii) Budget Inputs; iii) Savings Results; and iv) CE Results; worksheets); Please note that this does not contain data for Legacy Framework program spending or CFF pilot program activity, savings, spending or cost effectiveness.
- 3) Annual FCR Progress only includes Full Cost Recovery funding model savings results and excludes Pay-for-Performance funding model program savings results.
- 4) The complete list of approved programs and pilots as of April 1, 2017 approved LDC CDM Plans have been included, however only programs and pilots in market for a sufficient period of time to enable a valid EM&V process will have verified results.
- 5) 2015 Adjustments consists of projects completed in 2015 but were not reported to the IESO by the 2015 Verified Results Reporting deadline of March 31, 2016.
- 6) Pilot program savings are attributed to the LDC where the pilot program project is located in; and
- 7) This Annual Verified Results Report provides results for the LDC and province only. No aggregated reporting is provided for LDCs that are part of a joint CDM plan;

# Final Verified 2016 Annual LDC CDM Program Results Report Summary

For: Horizon Utilities Corporation

## Results

| # | Metric  | 2015 Verified Results | 2016 Verified Results | 2015-2016 Verified Results | Allocated Target / Budget | 2015-2016 Progress versus Allocated Target / Budget | 2015-2020 LDC CDM Plan Forecast | 2015-2016 Progress versus 2015-2020 LDC CDM Plan Forecast | 2016 LDC CDM Plan Forecast | 2016 Progress versus 2016 LDC CDM Plan Forecast | 2015-2016 LDC CDM Plan Forecast | 2015-2016 Progress versus 2015-2016 LDC CDM Plan Forecast |
|---|---|-----------------------|-----------------------|----------------------------|---------------------------|---|---------------------------------|---|----------------------------|---|---------------------------------|---|
| 1 | Net Verified Annual Energy Savings Persisting to 2020               | 77,539 MWh            | 44,884 MWh            | 122,424 MWh                | 330,680 MWh               | 37 %  | 366,197 MWh                     | 33 %  | 41,674 MWh                 | 108 %   | 116,706 MWh                     | 105 %   |
| 2 | LDC Ranking - Net Verified Annual Energy Savings Persisting to 2020 | 4                     | 6                     | 6                          | 6                         | 31  | 6                               | 41  | 7                          | 37  | 5                               | 49  |
| 3 | Total Spending (\$)   | \$ 2,874,864          | \$ 10,061,395         | \$ 12,936,259              | \$ 84,830,304             | 15 %  | \$ 84,830,307                   | 15 %  | \$ 14,826,452              | 68 %  | \$ 17,664,320                   | 73 %  |
| 4 | LDC Ranking - Total Spending (\$)                                   | 3                     | 5                     | 5                          | 6                         | 12  | 6                               | 13  | 6                          | 32  | 5                               | 25  |

## Annual Results

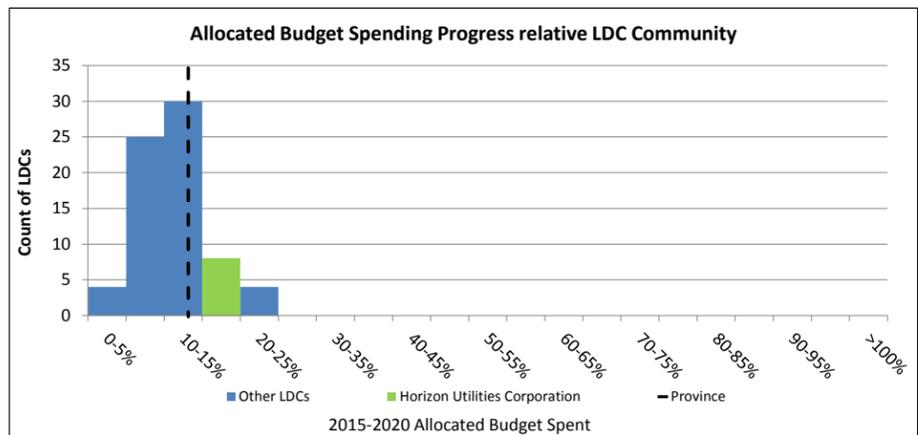
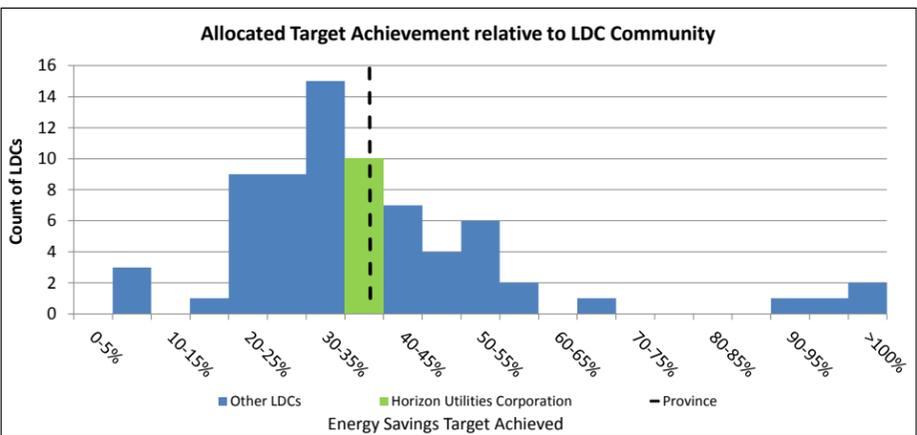
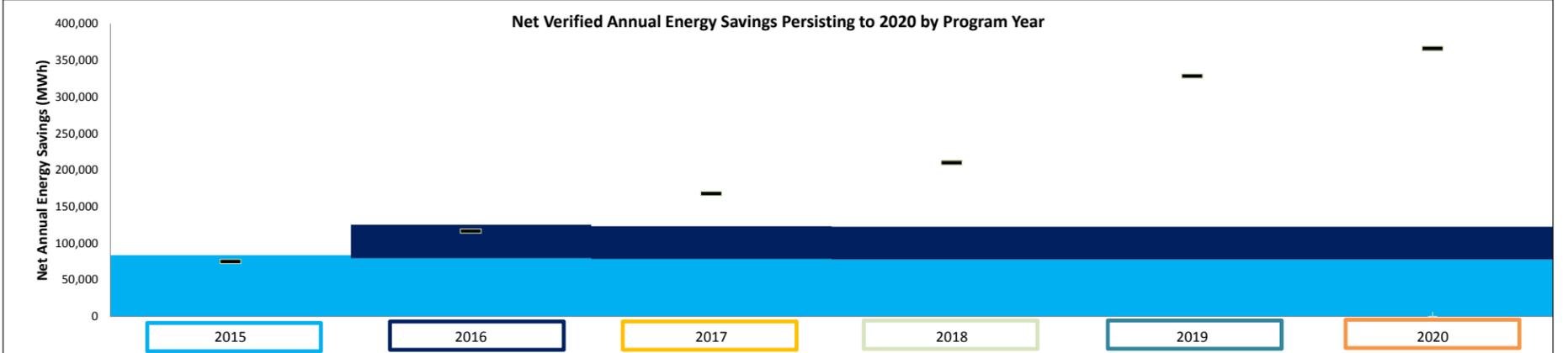
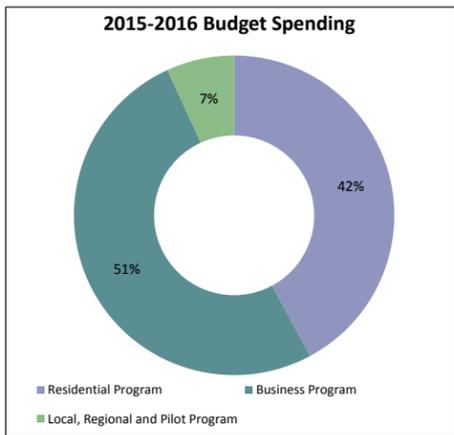
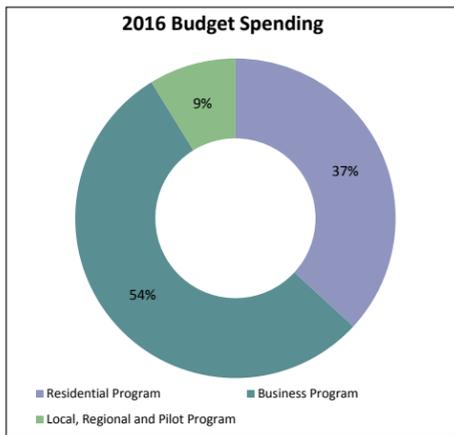
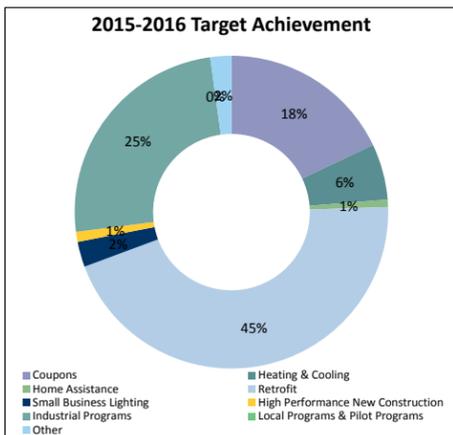
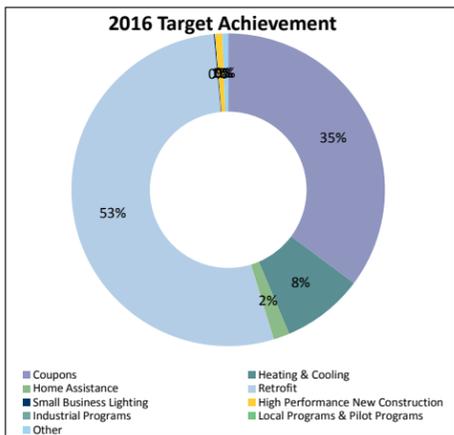
| # | Metric  | 2015         | 2016          | Total         |
|---|---|--------------|---------------|---------------|
| 1 | Net Verified Annual Energy Savings Persisting to 2020 (MWh) | 77,539 MWh   | 44,884 MWh    | 122,424 MWh   |
| 2 | Net Verified Incremental First Year Energy Savings (MWh)    | 83,524 MWh   | 45,660 MWh    | 129,185 MWh   |
| 3 | Total Spending (\$)   | \$ 2,874,864 | \$ 10,061,395 | \$ 12,936,259 |

## Cost Effectiveness

| # | Test                                      | 2015 | 2016 | Total |
|---|---|------|------|-------|
| 1 | Total Resource Cost Test (Ratio)          | n/a  | tbd  | tbd   |
| 2 | Program Administrator Cost Test (Ratio)   | n/a  | tbd  | tbd   |
| 3 | Levelized Unit Energy Cost Result (¢/kWh) | n/a  | tbd  | tbd   |

## Annual FCR Progress

| # | Metric   | Result      |
|---|--|-------------|
| 1 | 2015-2016 Incremental Net Verified 2020 Annual Energy Savings from Full Cost Recovery Programs             | 122,424 MWh |
| 2 | 2015-2016 Incremental Net 2020 Annual Energy Savings from Full Cost Recovery Program per CDM Plan Forecast | 116,706 MWh |
| 3 | FCR Progress (%)   | 105 %       |







**Progress Report**

For: Province Wide

| # | Programs |
|---|----------|
|---|----------|

**2015-2020 Conservation First Framework Programs**

|  |  |
|--|--|
| <b>Residential Province-Wide Programs</b>            |  |
| 1  | Save on Energy Coupon Program            |
| 2  | Save on Energy Heating & Cooling Program |
| 3  | Save on Energy New Construction Program  |
| 4  | Save on Energy Home Assistance Program   |
| <b>Sub-total: Residential Province-Wide Programs</b> |  |

|   |  |
|---|--|
| <b>Business Province-Wide Programs</b>            |  |
| 5   | Save on Energy Audit Funding Program                     |
| 6   | Save on Energy Retrofit Program                          |
| 7   | Save on Energy Small Business Lighting Program           |
| 8   | Save on Energy High Performance New Construction Program |
| 9   | Save on Energy Existing Building Commissioning Program   |
| 10  | Save on Energy Process & Systems Upgrades Program        |
| 11  | Save on Energy Energy Manager Program                    |
| 12  | Save on Energy Monitoring & Targeting Program            |
| 13  | Save on Energy Retrofit Program - P4P                    |
| 14  | Save on Energy Process & Systems Upgrades Program - P4P  |
| <b>Sub-total: Business Province-Wide Programs</b> |  |

|   |   |
|---|---|
| <b>Local &amp; Regional Programs</b>            |   |
| 15  | Adaptive Thermostat Local Program                               |
| 16  | Business Refrigeration Incentives Local Program                 |
| 17  | Conservation on the Coast Home Assistance Local Program         |
| 18  | Conservation on the Coast Small Business Lighting Local Program |
| 19  | First Nations Conservation Local Program                        |
| 20  | High Efficiency Agricultural Pumping Local Program              |
| 21  | Instant Savings Local Program                                   |
| 22  | OPSaver Local Program   |
| 23  | PUMPSaver Local Program   |
| 24  | Social Benchmarking Local Program                               |
| 25  | THESL Swimming Pool Efficiency Local Program                    |
| <b>Sub-total: Local &amp; Regional Programs</b> |   |

|  |   |
|--|---|
| <b>LDC Innovation Fund Pilot Programs</b>            |   |
| 26   | Air Source Heat Pump for Residential Water Heating Pilot Program  |
| 27   | Building Optimization Pilot Program                               |
| 28   | Conservation Voltage Regulation Leveraging AMI Data Pilot Program |
| 29   | Demand Control Kitchen Ventilation Pilot Program                  |
| 30   | Direct Install - Hydronic Pilot Program                           |
| 31   | Direct Install - RTU Controls Pilot Program                       |
| 32   | Electronically Commutated Furnace Motor Pilot Program             |
| 33   | Electronics Takeback Pilot Program                                |
| 34   | Home Energy Assessment and Retrofit Pilot Program                 |
| 35   | HONI HP Pilot Program   |
| 36   | P4P for Class B Office Pilot Program                              |
| 37   | Performance Based Conservation Pilot Program                      |
| 38   | Re-Invest Pilot Program   |
| 39   | Residential Direct Install Pilot Program                          |
| 40   | Residential Direct Mail Pilot Program                             |
| 41   | Residential Ductless Heat Pump Pilot Program                      |
| 42   | Residential Install Pilot Program                                 |
| 43   | Social Benchmarking Pilot Program                                 |
| 44   | Solar Powered Attic Ventilation Pilot Program                     |
| 45   | Truckload Event Pilot Program                                     |
| <b>Sub-total: LDC Innovation Fund Pilot Programs</b> |   |

|   |  |
|---|--|
| <b>Program Enabled Savings</b>            |  |
| 46  | Save on Energy Retrofit Program Enabled Savings                          |
| 47  | Save on Energy High Performance New Construction Program Enabled Savings |
| 48  | Save on Energy Process & Systems Upgrades Program Enabled Savings        |
| <b>Sub-total: Program Enabled Savings</b> |  |

|                         |                           |
|-------------------------|---------------------------|
| <b>Other</b>            |                           |
| 49                      | Proposed Program or Pilot |
| 50                      | Unassigned Target         |
| <b>Sub-total: Other</b> |                           |

**Sub-total: 2015-2020 Conservation First Framework**

|                                     |   |
|-------------------------------------|---|
| <b>Conservation Fund</b>            |   |
| 51                                  | EnerNOC Conservation Fund Pilot Program                                 |
| 52                                  | Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program |
| 53                                  | Loblaws P4P Conservation Fund Pilot Program                             |
| 54                                  | Ontario Clean Water Agency P4P Conservation Fund Pilot Program          |
| 55                                  | Social Benchmarking Conservation Fund Pilot Program                     |
| 56                                  | Strategic Energy Group Conservation Fund Pilot Program                  |
| <b>Sub-total: Conservation Fund</b> |   |

**2011-2014+2015 Extension Legacy Framework Programs**

|                                       |  |
|---------------------------------------|--|
| <b>Residential Program</b>            |  |
| 57                                    | Appliance Retirement Initiative                              |
| 58                                    | Coupon Initiative  |
| 59                                    | Bi-Annual Retailer Event Initiative                          |
| 60                                    | HVAC Incentives Initiative                                   |
| 61                                    | Residential New Construction and Major Renovation Initiative |
| <b>Sub-total: Residential Program</b> |  |

|  |  |
|--|--|
| <b>Commercial &amp; Institutional Program</b>            |  |
| 62   | Energy Audit Initiative                                |
| 63   | Efficiency: Equipment Replacement Incentive Initiative |
| 64   | Direct Install Lighting and Water Heating Initiative   |
| 65   | New Construction and Major Renovation Initiative       |
| 66   | Existing Building Commissioning Incentive Initiative   |
| <b>Sub-total: Commercial &amp; Institutional Program</b> |  |

|                                      |  |
|--------------------------------------|--|
| <b>Industrial Program</b>            |  |
| 67                                   | Process and Systems Upgrades Initiatives - Project Incentive Initiative        |
| 68                                   | Process and Systems Upgrades Initiatives - Energy Manager Initiative           |
| 69                                   | Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative |
| <b>Sub-total: Industrial Program</b> |  |

|                                      |                       |
|--------------------------------------|-----------------------|
| <b>Low Income Program</b>            |                       |
| 70                                   | Low Income Initiative |
| <b>Sub-total: Low-Income Program</b> |                       |

|                         |                                 |
|-------------------------|---------------------------------|
| <b>Other</b>            |                                 |
| 71                      | Aboriginal Conservation Program |
| 72                      | Program Enabled Savings         |
| <b>Sub-total: Other</b> |                                 |

**Sub-total: 2011-2014+2015 Extension Legacy Framework**

**Total**

|   |
|---|
| Participation >   |
| Net Incremental 2020 Annual Energy Savings (Progress towards 2015 - 2020 CFF LDC CDM Plan Target) > |
| Net Incremental 2020 Annual Peak Demand Savings >   |
| Net Incremental First Year Energy Savings >   |
| Net Incremental First Year Peak Demand Savings >  |
| Net-to-Gross Adjustment - Energy >  |
| Net-to-Gross Adjustment - Peak Demand >   |
| Realization Rate - Energy >   |
| Realization Rate - Peak Demand >  |
| Gross Incremental First Year Energy Savings >   |
| Gross Incremental First Year Peak Demand Savings >  |
| Savings Group >   |
| Participant Incentive Spending >  |
| LDC Administrative Expense Spending >   |
| Value Added Services Provider Administrative Expense Spending >                                     |
| Total Administrative Expense Spending >   |
| Total 2015-2020 CFF LDC CDM Plan Budget Spending >  |
| Spending Group >  |
| Total Resource Cost - Cost Effectiveness Test - Gross Benefit >                                     |
| Total Resource Cost - Cost Effectiveness Test - Gross Cost >  |
| Total Resource Cost - Cost Effectiveness Test - Net Benefit >                                       |
| Total Resource Cost - Cost Effectiveness Test - Net Benefit Ratio >                                 |
| Program Administrator Cost - Cost Effectiveness Test - Gross Benefit >                              |
| Program Administrator Cost - Cost Effectiveness Test - Gross Cost >                                 |
| Program Administrator Cost - Cost Effectiveness Test - Net Benefit >                                |
| Program Administrator Cost - Cost Effectiveness Test - Net Benefit Ratio >                          |
| Levelized Unit Energy Cost - Cost Effectiveness Test - Benefit >                                    |
| Levelized Unit Energy Cost - Cost Effectiveness Test - Cost >                                       |
| Levelized Unit Energy Cost - Cost Effectiveness Test >  |
| Cost Effectiveness Tests Group >  |





# Final Verified 2016 Annual LDC CDM Program Results Report

## Methodology

### General

All results are at the end-user level (not including transmission and distribution losses) and reported to IESO by April 15, 2017. 2015 results are based on projects completed between January 1, 2015 and December 31, 2015 and reported to the IESO by March 31, 2016. 2015 Adjustment results are based on projects completed between January 1, 2015 and December 31, 2015 and reported to the IESO between April 1, 2016 and April 15, 2017. 2016 results are based on projects completed between January 1, 2016 and December 31, 2016 and reported to the IESO by April 15, 2017.

Legacy Framework results are based on projects begun prior to an LDC's transition to the Conservation First Framework program and completed by December 31, 2015. Conservation First Framework results are based on projects begun after an LDC's transition to the Conservation First Framework program and projects transitioned to the Conservation First Framework through a valid Extension Agreement or eligible Programs.

### Savings Calculations

| # | Project Type                                    | Attributing Savings to LDCs  |
|---|---|--|
| 1 | Prescriptive Measures and Projects Programs     | <b>Gross Reported Savings</b> = Activity * Per Unit Assumption Savings<br><b>Gross Verified Savings</b> = Gross Reported Savings * Realization Rate<br><b>Net Verified Savings</b> = Gross Verified Savings * Net-to-Gross Ratio<br>All savings are annualized (i.e. the savings are the same regardless of time of year a project was completed or measure installed) |
| 2 | Engineered and Custom Projects / Programs       | <b>Gross Reported Savings</b> = Reported Savings<br><b>Gross Verified Savings</b> = Gross Reported Savings * Realization Rate<br><b>Net Verified Savings</b> = Gross Verified Savings * Net-to-Gross Ratio<br>All savings are annualized (i.e. the savings are the same regardless of time of year a project was completed or measure installed)                       |
| 3 | Adjustments to Previous Years' Verified Results | All variances from the Final Annual Results Reports from prior years will be adjusted within this report. Any variances with regards to projects counts, data lag, and calculations etc., will be made within this report. Considers the annual effect of energy savings.  |

### Cost Determination

Costs are determined and allocated to the period based on the date the cost has been reported to the IESO regardless of when the cost was incurred.

E.g. if an LDC reports by the December 2016 IESO Reporting Period: 1) program savings; 2) Participant Incentives; and 3) Administrative Expenses associated with a 2016 completed project, then: a) the savings; b) expenditures; and c) corresponding cost effectiveness; are attributed to the 2016 program year.

However if the same is reported in or after the January 2017 IESO Reporting Period: i) the savings will be attributed to the 2016 program year; ii) the expenditures will be attributed to the 2017 program year and will not appear in the 2016 Verified Results Report; but iii) the project's Participant Incentives will be used to calculate 2016 Cost Effectiveness;

### 2015-2020 Conservation First Framework

| #  | Program  | Attributing Savings to LDCs   | Project List Date | Savings 'start' Date  | Calculating Resource Savings  |
|----|--|---|-------------------|---|---|
| 1  | Save on Energy Coupon Program                            | LDC-coded coupons directly attributed to LDC. Otherwise results are allocated based on Consumer Program Allocation Reference Table. | April 15, 2017    | Savings are considered to begin in the year in which the coupon was redeemed.                                   | Peak demand and energy savings are determined using the verified measure level per unit assumption multiplied by the uptake in the market (gross) taking into account net-to-gross factors such as free-rider and spillover (net) at the measure level.   |
| 2  | Save on Energy Heating & Cooling Program                 | Results directly attributed to LDC based on customer applications and postal code.  | April 15, 2017    | Savings are considered to begin in the year that the installation occurred.                                     |   |
| 3  | Save on Energy New Construction Program                  | Results are directly attributed to LDC based on LDC identified in LDC Report  | April 15, 2017    | Savings are considered to begin in the year of the project completion date.                                     |   |
| 4  | Save on Energy Home Assistance Program                   | Results are directly attributed to LDC based on LDC identified in the application.  | April 15, 2017    | Savings are considered to begin in the year in which the measures were installed.                               |   |
| 5  | Save on Energy Audit Funding Program                     | Projects are directly attributed to LDC based on LDC identified in the application.   | April 15, 2017    | Savings are considered to begin in the year of the audit date.  | Peak demand and energy savings are determined by the total savings resulting from an audit as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover (net).  |
| 6  | Save on Energy Retrofit Program                          | Projects are directly attributed to LDC based on LDC identified in the application.   | April 15, 2017    | Savings are considered to begin in the year of the actual project completion date as reported in the LDC Report | Peak demand and energy savings are determined by the total savings for a given project as reported in the ICON system (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover (net). Both realization rate and net-to-gross ratios can differ for energy and demand savings and depend on the mix of projects within an LDC territory (i.e. lighting or non-lighting project, engineered/custom/prescriptive track). |
| 7  | Save on Energy Small Business Lighting Program           | Results are directly attributed to LDC based on the LDC specified on the work order.  | April 15, 2017    | Savings are considered to begin in the year of the actual project completion date.                              | Peak demand and energy savings are determined using the verified measure level per unit assumptions multiplied by the uptake of each measure accounting for the realization rate for both peak demand and energy to reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover for both peak demand and energy savings at the program level (net).   |
| 8  | Save on Energy High Performance New Construction Program | Results are directly attributed to LDC based on LDC identified in the application.  | April 15, 2017    | Savings are considered to begin in the year of the actual project completion date.                              | Peak demand and energy savings are determined by the total savings for a given project as reported in the CDM LDC Report Template. Preliminary unverified net savings are calculated by multiplying reported savings by 2014 Net-to-gross ratios and realization rates.   |
| 9  | Save on Energy Existing Building Commissioning Program   | Results are directly attributed to LDC based on LDC identified in the application.  | April 15, 2017    | Savings are considered to begin in the year of the actual project completion date.                              | Peak demand and energy savings are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover (net).   |
| 10 | Save on Energy Process and Systems Upgrades Program      | Results are directly attributed to LDC based on LDC identified in application.  | April 15, 2017    | Savings are considered to begin in the year in which the project was in-service.                                |   |
| 11 | Save on Energy Energy Manager Program                    | Results are directly attributed to LDC based on LDC identified in the application.  | April 15, 2017    | Savings are considered to begin in the year in which the project was completed by the energy manager.           |   |
| 12 | Save on Energy Monitoring and Targeting Program          | Results are directly attributed to LDC based on LDC identified in the application.  | April 15, 2017    | Savings are considered to begin in the year in which the incentive project was completed.                       |   |

### 2011-2014+2015 Extension Legacy Framework

| #  | Initiative   | Attributing Savings to LDCs  | Project List Date | Savings 'start' Date   | Calculating Resource Savings   |
|----|--|--|-------------------|--|--|
| 1  | saveONenergy Appliance Retirement Initiative                 | Includes both retail and home pickup stream. Retail stream allocated based on average of 2008 & 2009 residential throughput; Home pickup stream directly attributed by postal code or customer selection.  | April 15, 2017    | Savings are considered to begin in the year the appliance is picked up.  | Peak demand and energy savings are determined using the verified measure level per unit assumption multiplied by the uptake in the market (gross) taking into account net-to-gross factors such as free-rider and spillover (net) at the measure level.  |
| 2  | saveONenergy Conservation Instant Coupon Booklet             | LDC-coded coupons directly attributed to LDC. Otherwise results are allocated based on average of 2008 & 2009 residential throughput.  | April 15, 2017    | Savings are considered to begin in the year in which the coupon was redeemed.  |  |
| 3  | saveONenergy Bi-Annual Retailer Event                        | Results are allocated based on average of 2008 & 2009 residential throughput.  | April 15, 2017    | Savings are considered to begin in the year in which the event occurs.   |  |
| 4  | saveONenergy HVAC Incentives                                 | Results directly attributed to LDC based on customer applications and postal code.   | April 15, 2017    | Savings are considered to begin in the year that the installation occurred.  |  |
| 5  | saveONenergy Residential New Construction                    | Results are directly attributed to LDC based on LDC identified in application in the ICON system.  | April 15, 2017    | Savings are considered to begin in the year of the project completion date.  | Peak demand and energy savings are determined by the total savings for a given project as reported in the ICON system (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover (net). Both realization rate and net-to-gross ratios can differ for energy and demand savings and depend on the mix of projects within an LDC territory (i.e. lighting or non-lighting project, engineered/custom/prescriptive track).<br><br>Additional Note: project counts were derived by filtering out invalid statuses (e.g. Post-Project Submission - Payment denied by LDC) and only including projects with an "Actual Project Completion Date" in 2014) |
| 6  | saveONenergy Energy Audit                                    | Projects are directly attributed to LDC based on LDC identified in the application.  | April 15, 2017    | Savings are considered to begin in the year of the audit date.   |  |
| 7  | saveONenergy Efficiency: Equipment Replacement               | Results are directly attributed to LDC based on LDC identified at the facility level in the ICON system.<br><br>Projects in the Application Status: "Post-Stage Submission" are included (excluding "Payment denied by LDC"); Please see page for Building type to Sector mapping. | April 15, 2017    | Savings are considered to begin in the year of the actual project completion date in the ICON system.  |  |
| 8  | saveONenergy Direct Installed Lighting                       | Results are directly attributed to LDC based on the LDC specified on the work order.   | April 15, 2017    | Savings are considered to begin in the year of the actual project completion date.   | Peak demand and energy savings are determined using the verified measure level per unit assumptions multiplied by the uptake of each measure accounting for the realization rate for both peak demand and energy to reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover for both peak demand and energy savings at the program level (net).  |
| 9  | saveONenergy New Construction and Major Renovation Incentive | Results are directly attributed to LDC based on LDC identified in the application.   | April 15, 2017    | Savings are considered to begin in the year in which the incentive project was completed.  | Peak demand and energy savings are determined by the total savings for a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover (net).   |
| 10 | saveONenergy Existing Building Commissioning Incentive       | Results are directly attributed to LDC based on LDC identified in the application.   | April 15, 2017    |  |  |
| 11 | saveONenergy Process & System Upgrades                       | Results are directly attributed to LDC based on LDC identified in application.   | April 15, 2017    | Savings are considered to begin in the year in which the project was completed by the energy manager. If no date is specified the savings will begin the year of the Quarterly Report submitted by the energy manager. | Peak demand and energy savings are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-rider and spillover (net).  |
| 12 | saveONenergy Energy Manager                                  | Results are directly attributed to LDC based on LDC identified in application.   | April 15, 2017    | Savings are considered to begin in the year in which the incentive project was completed.  | Peak demand and energy savings are determined using the measure level per unit assumption multiplied by the uptake of each measure (gross), taking into account net-to-gross factors such as free-rider and spillover (net) at the measure level.  |
| 13 | saveONenergy Monitoring & Targeting                          | Results are directly attributed to LDC based on LDC identified in application.   | April 15, 2017    |  |  |
| 14 | saveONenergy Home Assistance Program                         | Results are directly attributed to LDC based on LDC identified in the application.   | April 15, 2017    | Savings are considered to begin in the year in which the measures were installed.  |  |
| 15 | Aboriginal Conservation Program                              | Results are directly attributed to LDC based on LDC identified in the application.   | April 15, 2017    |  |  |
| 16 | Program Enabled Savings                                      |  | April 15, 2017    |  |  |

**Final Verified 2016 Annual LDC CDM Program Results Report**  
**Consumer Program Allocation Reference Table**

| #            | Local Distribution Company                       | Allocation (%) |
|--------------|--|----------------|
| 1            | Algoma Power Inc.                                | 0.18           |
| 2            | Atikokan Hydro Inc.                              | 0.02           |
| 3            | Attawapiskat Power Corporation                   | 0.01           |
| 4            | Bluewater Power Distribution Corporation         | 0.62           |
| 5            | Brantford Power Inc.                             | 0.67           |
| 6            | Burlington Hydro Inc.                            | 1.34           |
| 7            | Canadian Niagara Power Inc.                      | 0.35           |
| 8            | Centre Wellington Hydro Ltd.                     | 0.11           |
| 9            | Chapleau Public Utilities Corporation            | 0.03           |
| 10           | COLLUS PowerStream Corp.                         | 0.25           |
| 11           | Cooperative Hydro Embrun Inc.                    | 0.06           |
| 12           | E.L.K. Energy Inc.                               | 0.25           |
| 13           | Energy+ Inc.                                     | 1.12           |
| 14           | Enersource Hydro Mississauga Inc.                | 4.64           |
| 15           | Entegris Powerlines Inc.                         | 0.70           |
| 16           | EnWin Utilities Ltd.                             | 1.49           |
| 17           | Erie Thames Powerlines Corporation               | 0.32           |
| 18           | Espanola Regional Hydro Distribution Corporation | 0.06           |
| 19           | Essex Powerlines Corporation                     | 0.61           |
| 20           | Festival Hydro Inc.                              | 0.32           |
| 21           | Fort Albany Power Corporation                    | 0.01           |
| 22           | Fort Frances Power Corporation                   | 0.09           |
| 23           | Greater Sudbury Hydro Inc.                       | 0.80           |
| 24           | Grimby Power Incorporated                        | 0.18           |
| 25           | Guelph Hydro Electric Systems Inc.               | 0.85           |
| 26           | Halton Hills Hydro Inc.                          | 0.59           |
| 27           | Hearst Power Distribution Company Limited        | 0.05           |
| 28           | Horizon Utilities Corporation                    | 3.72           |
| 29           | Hydro 2000 Inc.                                  | 0.04           |
| 30           | Hydro Hawkesbury Inc.                            | 0.15           |
| 31           | Hydro One Brampton Networks Inc.                 | 3.59           |
| 32           | Hydro One Networks Inc.                          | 27.29          |
| 33           | Hydro Ottawa Limited                             | 6.61           |
| 34           | InoPower Corporation                             | 0.33           |
| 35           | Kaukechewan Power Corporation                    | 0.02           |
| 36           | Kenora Hydro Electric Corporation Ltd.           | 0.09           |
| 37           | Kingston Hydro Corporation                       | 0.29           |
| 38           | Kitchener-Wilmot Hydro Inc.                      | 1.51           |
| 39           | Lakefront Utilities Inc.                         | 0.11           |
| 40           | Lakeland Power Distribution Ltd.                 | 0.23           |
| 41           | London Hydro Inc.                                | 2.61           |
| 42           | Midland Power Utility Corporation                | 0.10           |
| 43           | Milton Hydro Distribution Inc.                   | 0.66           |
| 44           | Newmarket-Tay Power Distribution Ltd.            | 0.60           |
| 45           | Niagara Peninsula Energy Inc.                    | 0.82           |
| 46           | Niagara-on-the-Lake Hydro Inc.                   | 0.13           |
| 47           | North Bay Hydro Distribution Limited             | 0.42           |
| 48           | Northern Ontario Wires Inc.                      | 0.09           |
| 49           | Oakville Hydro Electricity Distribution Inc.     | 1.51           |
| 50           | Orangeville Hydro Limited                        | 0.20           |
| 51           | Orillia Power Distribution Corporation           | 0.22           |
| 52           | Oshawa PUC Networks Inc.                         | 1.48           |
| 53           | Ottawa River Power Corporation                   | 0.12           |
| 54           | Peterborough Distribution Incorporated           | 0.46           |
| 55           | PowerStream Inc.                                 | 7.82           |
| 56           | PUC Distribution Inc.                            | 0.65           |
| 57           | Renfrew Hydro Inc.                               | 0.05           |
| 58           | Rideau St. Lawrence Distribution Inc.            | 0.07           |
| 59           | St. Louis Lookout Hydro Inc.                     | 0.08           |
| 60           | St. Thomas Energy Inc.                           | 0.28           |
| 61           | Thunder Bay Hydro Electricity Distribution Inc.  | 0.82           |
| 62           | Tillsonburg Hydro Inc.                           | 0.12           |
| 63           | Toronto Hydro-Electric System Limited            | 15.57          |
| 64           | Veridian Connections Inc.                        | 2.39           |
| 65           | Wasaga Distribution Inc.                         | 0.18           |
| 66           | Waterloo North Hydro Inc.                        | 0.96           |
| 67           | Welland Hydro-Electric System Corp.              | 0.31           |
| 68           | Wellington North Power Inc.                      | 0.06           |
| 69           | West Coast Huron Energy Inc.                     | 0.06           |
| 70           | Westario Power Inc.                              | 0.37           |
| 71           | Whitby Hydro Electric Corporation                | 1.12           |
| <b>Total</b> |  | <b>100.00</b>  |

# Final Verified 2016 Annual LDC CDM Program Results Report

## Glossary

| #                               | Term   | Definition  |
|---------------------------------|--|---|
| <b>Reporting Terms</b>          |  |   |
| 1                               | Forecast   | An LDC's forecast of program activity, savings, net-to-gross adjustments, expenditures and cost effectiveness as indicated in each LDC's submitted CDM Plan Cost Effectiveness Tools. Forecasts at the province wide level are the sum of all LDCs' forecasts.  |
| 2                               | Reported   | Program activity savings and expenditures as determined by the LDC. For savings: 1) for prescriptive projects/programs: calculating quantity x prescriptive savings assumptions; and 2) for engineered or custom program projects/programs: calculated using prescribed methodologies.  |
| 3                               | Verified   | The IESO's annually EM&V assessed program activity, savings, net-to-gross, expenditures and cost effectiveness. Preliminary Verified results are provided by June 1st of each year and Final Verified results are provided by July 1st of each year.  |
| 4                               | Adjustment   | Verified results that were achieved in previous years but were not provided in a previous years' Annual Verified Results Report.  |
| 5                               | Progress or Comparison                             | An assessment of Actual results versus Verified results.  |
| <b>Framework Terms</b>          |  |   |
| 6                               | 2011-2014+2015 Extension Legacy Framework          | Programs in market from 2011-2015 resulting from the April 23, 2010 GEA CDM Ministerial Directive and funded separately from 2015-2020 Conservation First Framework Programs but whose savings in 2015 are attributed towards the 2015-2020 Conservation First Framework target.  |
| 7                               | 2015-2020 Conservation First Framework             | Programs in market from 2015-2020 resulting from the March 31, 2014 CFF Ministerial Directive and funded separately from 2011-2014+2015 Extension Legacy Framework Programs.  |
| 8                               | LDC Innovation Fund                                | A source of funding under the 2015-2020 Conservation First Framework separate from LDC CDM Plan Budgets that the IESO maintains to support LDC led program design and market testing of new initiatives. Savings from LDC Innovation Fund pilot programs contribute to the LDCs savings targets based on the LDC service territory the pilot program is delivered in.   |
| 9                               | Conservation Fund                                  | A source of funding external to the 2015-2020 Conservation First Framework that provides financial support for innovative electricity conservation technologies, practices, research, and pilot programs. Savings from Conservation Fund pilot programs contribute to the LDCs savings targets based on the LDC service territory the pilot program is delivered in.  |
| <b>Programs Terms</b>           |  |   |
| 10                              | Program  | A Conservation & Demand Management offering focusing on a particular opportunity or customer end-use (e.g. Coupon; or Retrofit;) from the 2015-2020 Conservation First Framework.   |
| 11                              | Province-Wide Program                              | Programs available to all LDCs to deliver and that are consistent across the province.  |
| 12                              | Regional Program                                   | Programs designed by LDCs to serve their region and approved by the IESO.   |
| 13                              | Local Program                                      | Programs designed by LDCs to serve their communities and approved by the IESO.  |
| 14                              | Pilot Program                                      | A program pilot that may achieve energy or demand savings and is funded separately from an LDC's CDM Plan Budget.   |
| 15                              | Initiative   | A Conservation & Demand Management offering focusing on a particular opportunity or customer end-use (e.g. Fridge & Freezer Pickup) from the 2011-2014+2015 Extension Legacy Framework.   |
| <b>Activity Terms</b>           |  |   |
| 16                              | Participation                                      | A measure of the level of program participation, such as number of projects, homes, equipment, etc..  |
| 17                              | Unit of Measure                                    | For a specific initiative the relevant type of participation acquired in the market place (e.g. appliances picked up; coupon products installed; HVAC equipment installed; audits performed; or projects completed).  |
| <b>Savings Terms</b>            |  |   |
| 18                              | Energy Savings                                     | Energy savings attributable to conservation and demand management activities.   |
| 19                              | Peak Demand Savings                                | Peak Demand savings attributable to conservation and demand management activities, as determined by the IESO's EM&V Protocols.  |
| 20                              | Incremental Savings                                | The energy or peak demand savings newly attributable to activity procured in a particular reporting period based on when the savings are considered to 'start'. Savings attributed to activity performed or completed in 2016 are presented as 2016 savings.  |
| 21                              | First Year Savings                                 | The energy or peak demand savings that occur in the year it was achieved (includes resource savings from only new program activity).  |
| 22                              | Annual Savings                                     | The energy or peak demand savings that occur in a given year (includes resource savings from new program activity and resource savings persisting from previous years).   |
| 23                              | Gross Savings                                      | The energy or peak demand savings that have been reported based on a conservation and demand management program's participation tracking.   |
| 24                              | Net Savings  | The energy or peak demand savings attributable to conservation and demand management activities, net of free-riders, spillover, etc.  |
| 25                              | Realization Rate                                   | A comparison of originally reported savings and observed or measured savings that adjusts reported savings to arrive at verified savings. Accounts for discrepancies such as audited measure counts; adjustment for connected demand savings to peak demand savings; etc.   |
| 26                              | Net-to-Gross Adjustment                            | The ratio of net savings to gross savings, which takes into account factors such as free-ridership, spillover, etc.   |
| 27                              | Free-ridership                                     | The percentage of participants who would have implemented the program measure or practice in the absence of the program.  |
| 28                              | Spillover  | Reductions in energy consumption and/or demand caused by the presence of the energy efficiency program, beyond the program-related gross savings of the participants. There can be participant and/or non-participant spillover.  |
| 29                              | Allocated Target                                   | Each LDC's assigned portion of the Province's 7 TWh Net 2020 Annual Energy Savings Target of the 2015-2020 Conservation First Framework.  |
| <b>Costs Terms</b>              |  |   |
| 30                              | Participant Incentive                              | Costs incurred in the delivery of a program related to incenting participants to perform peak demand or energy savings.   |
| 31                              | LDC Administrative Expense                         | Costs reported by the LDC in the delivery of a program related to labour, marketing, third-party expenses, etc.   |
| 32                              | IESO Value Added Services Cost                     | Costs incurred by the IESO's Value Added Service Provider related to associated programs (Coupons and Heating & Cooling), and charged to the LDC in which the programs' activity took place.  |
| 33                              | Total Administrative Expense                       | The sum of LDC Administrative Expense and IESO Value Added Services Cost.   |
| 34                              | Delivery Cost                                      | The sum of Total Administrative Expenses and Participant Incentives.<br><br>All costs are presented based on the period reported by LDCs to the IESO, not necessarily associated with reported activity.<br><br>E.g. If an LDC reports by the December 2016 IESO Reporting Period: 1) program savings; 2) Participant Incentives; and 3) Administrative Expenses associated with a 2016 completed project, then: a) the savings; b) expenditures; and c) corresponding cost effectiveness; are attributed to the 2016 program year.<br><br>However if the same is reported in or after the January 2017 IESO Reporting Period: i) the savings will be attributed to the 2016 program year; ii) the expenditures will be attributed to the 2017 program year and will not appear in the 2016 Verified Results Report; but iii) the project's Participant Incentives will be used to calculate 2016 Cost Effectiveness; |
| 35                              | Allocated Budget                                   | Each LDC's assigned portion of the Province's \$ 1.835 billion CDM Plan Budget of the 2015-2020 Conservation First Framework.   |
| <b>Cost Effectiveness Terms</b> |  |   |
| 36                              | Total Resource Cost Cost Effectiveness Test        | A cost effectiveness test that measures the net cost of CDM based on the total costs of the program including both participants' and utility's costs.   |
| 37                              | Program Administrator Cost Cost Effectiveness Test | A cost effectiveness test that measures the net cost of CDM based on costs incurred by the program administrator, including incentive costs and excluding net costs incurred by the participant.  |
| 38                              | Levelized Unit Energy Cost Cost Effectiveness Test | A cost effectiveness test that normalizes the costs incurred by the program administrator per unit of energy or demand reduced.   |