Whitby Hydro Electric Corporation

September 13, 2018

BY RESS/COURIER

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

Dear Ms. Walli,

RE: Whitby Hydro Electric Corporation
2019 Annual IR Distribution Rate Application (EB- 2018-0079)

Please find attached Whitby Hydro Electric Corporation's 2019 Annual IR Distribution Rate Application. The application includes:

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

- Complete copy of the application in PDF form
- Excel version of the 2019 IRM Rate Generator model
- Excel version of the GA Analysis Work Form
- Excel version of the Account 1595 Analysis Work Form
- Excel version of the LRAMVA Work Form
    - 2015-2015 LDC CDM Program Persistence Results
    - 2017 Final Verified Annual LDC CDM Program Results
- Selected Chapter 2 Appendices to support 1576 Disposition Application

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

This application is respectfully submitted in accordance with the prescribed filing guidelines as outlined by the Board. Please contact me if you have any questions.

Regards,

Susan Reffle
Vice President

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WHITBY HYDRO ELECTRIC CORPORATION

2019
ANNUAL IR INDEX
DISTRIBUTION
RATE APPLICATION

EB-2018-0079

September 13, 2018

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

AND IN THE MATTER OF an Application by Whitby Hydro Electric Corporation to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2019.

Title of Proceeding:	An application by Whitby Hydro Electric Corporation for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective January 1, 2019.
Applicant's Name:	Whitby Hydro Electric Corporation
Applicant's Address for Service:	100 Taunton Road East Whitby, Ontario L1N 5R8 Attention: Susan Reffle
	Telephone: (905) 444-1983 Fax: (905) 668-9379 E-mail: sreffle@whitbyhydro.on.ca

Application Overview

1. Introduction

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

(b) Whitby Hydro hereby applies to the Ontario Energy Board (the "OEB" or the "Board") pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act") for approval of its proposed distribution rates and other charges, effective January 1, 2019, pursuant to the Board's Annual Incentive Rate Index rate-setting methodology ("Annual IR Index")

(c) Unless otherwise identified in the Application, Whitby Hydro followed Chapter 3 of the OEB's Filing Requirements for Electricity Distribution Rate Applications dated July 12, 2018 (the "Filing Requirements") in order to prepare this application.

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

- 2019 IRM Rate Generator Model ("2019 Rate Model") modified by OEB staff to incorporate Base Distribution Rates at December 31, 2018 as outlined in this application
- GA Analysis Work Form
- Account 1595 Analysis Work Form
- LRAMVA Work Form
- Chapter 2 Appendices – select tabs to support the proposed final disposition of Account 1576 balances

2. Proposed Distribution Rates and Other Charges

The Schedule of 2019 Rates and Charges proposed in this Application is identified in Appendix D.

3. Proposed Effective Date of Rate Order

Whitby Hydro requests that the OEB make its Rate Order effective January 1, 2019.

Whitby Hydro requests that the existing rates be made interim commencing January 1, 2019 in the event that there is insufficient time for:

- The Board to issue a draft rate order
- The Applicant to review and comment on the draft rate order
- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2019.

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

4. Form of Hearing Requested

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

5. Relief Sought

Whitby Hydro hereby applies for an Order or Orders approving the proposed distribution rates for all rate classes updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated July 12, 2018 including the following:

(a) An adjustment to the approved Retail Transmission Service Rates ("RTSRs") as provided in the Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (dated October 22, 2008) and subsequent revisions and updates to the Uniform Transmission Rates ("UTRs") and as supported by the completion of the related sections of the Board issued 2019 Rate Generator Model.

(b) The continuation of currently approved rates for:

- Smart Metering Entity Charge until December 31, 2022;
- Rate Rider for Recovery of Stranded Meter Assets until December 31, 2019
- Low Voltage Service Rates

(c) The transfer of a credit amount of $50,174 to subaccount 1595. This amount is associated with the 50/50 sharing of the impact of currently known legislated tax changes as per the Filing Requirements and as calculated in the 2019 Rate Generator Model;

(d) Rate riders to address the disposition of LRAMVA account 1568 for $346,347. In this application Whitby Hydro is proposing to dispose of the impact of 2016 CDM Programs in 2016 and the persistence of 2011 to 2015 CDM Programs in 2016.

(e) An approval for the disposition of the following item related to Class A customers:

- Global Adjustment Variance – the calculated amounts allocated to Class B customers who transitioned to Class A during 2017.

In addition, Whitby Hydro is seeking approval for:

(f) Final disposition of Account 1576 balances including :

- The establishment of rate riders to address the disposition of Account 1576 balances forecasted for 2018 including a calculated rate of return

- An adjustment to 2018 Base Distribution Rates for December 31, 2018 to address the accounting changes for capitalization and depreciation policies required for regulatory and International Financial Reporting Standards ("IFRS").

- The discontinuation of Account 1576

(g) Approval to use of Account 1575 going forward to track:

- The impact of gains & losses on retirement and disposition of assets until such time as these items are addressed under a cost of service or other application.

- Other accounting changes to Property, Plant and Equipment ("PP&E") subsequent to adoption of Revised GAAP ("RCGAAP") or modified IFRS ("MIFRS"). This includes impacts of annual review requirements under International Accounting Standards ("IAS") 16.

- Whitby Hydro is requesting this approval to utilize account 1575 going forward notwithstanding that Whitby Hydro has not rebased under RCGAAP or MIFRS. Whitby Hydro believes there are substantial benefits of aligning rates in a manner more consistent with the method Veridian used in its last rebasing. Veridian last rebased under RGAAP and subsequently began tracking values for gain/losses on asset dispositions to Account 1575. Given Whitby Hydro and Veridian have recently filed a merger, amalgamation, acquisition and divestiture ("MAAD") application with the OEB, it is understood that under the proposed merge there would be benefits and administrative efficiencies achieved in moving towards base distribution rates that are designed using similar underlying accounting policies (ie RCGAAP). This will provide for more consistent processes and practices for accounting under the proposed new merged LDC. On this basis, Whitby Hydro proposes to continue recording gains and losses on asset dispositions but to begin using Account 1575 similar to Veridian.

6. Contact Information

The primary contacts for the application are

Susan Reffle
Vice President
Whitby Hydro Electric Corporation
905-444-1983
sreffle@whitbyhydro.on.ca

John Vellone
Legal Counsel
Borden Ladner Gervais
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Whitby Hydro's application and related documents will be made available on the website: www.whitbyhydro.on.ca

7. Conclusion

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

All Whitby Hydro customers will be affected by this application. The total bill impacts by customer class are:

2019 Bill Impact Summary

Customer Class	kWh (1)	kW	RPP Price (2)	Distribution Charges-A excl. pass-through (3a)		Distribution Charges-B incl. pass-through (3b)		Delivery Charges (4)		Total Bill (5)	
				$ Change	%Change	$ Change	%Change	$ Change	%Change	$ Change	%Change
Residential	750		RPP TOU	$ (1.46)	-4.36%	$ 0.49	1.39%	$ 0.73	1.56%	$ 0.77	0.65%
Residential - 10th percentile	357		RPP TOU	$ (0.16)	-0.50%	$ 0.77	2.32%	$ 0.88	2.29%	$ 0.93	1.27%
GS<50 kW	2,000		RPP TOU	$ (4.13)	-5.65%	$ 1.07	1.38%	$ 1.70	1.62%	$ 1.78	0.61%
GS>50 kW	40,000	100	Non-RPP	$ (83.61)	-12.60%	$ (29.27)	-3.48%	$ (18.82)	-1.39%	$ (21.27)	-0.32%
Unmetered Scattered Load	500		RPP Tier	$ (1.72)	-6.41%	$ (0.27)	-0.98%	$ (0.11)	-0.33%	$ (0.12)	-0.15%
Sentinel Lights	150	1	RPP Tier	$ 0.12	0.58%	$ 1.09	5.26%	$ 1.17	4.76%	$ 1.32	3.16%
Street Lighting	368,000	795	Non-RPP	$ 1,720.70	6.26%	$ 2,038.65	6.98%	$ 2,102.49	6.52%	$ 2,375.81	2.72%

Notes:
(1) The residential standard used for illustrative purposes is 750 kWh per EB-2016-0153
(2) RPP Pricing for May 1, 2018 to April 30, 2019
Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2017, pg 22)
RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.
(3a) Distribution Charges-A includes Distribution Monthly Service Charge, Volumetric Charges,disposition of 1576 and LRAMVA
(3b) Distribution Charges-B includes those described in note 3(a) plus pass-through charges such as low voltage as well as Line Losses and the Smart Meter Entity Charge
(4) Delivery Charges include all Distribution Charges (per notes 3a and 3b), plus Transmission Service Charges
(5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, CBR, rural rate protection and standard supply service) and HST and the 8% Ontario Rebate for Electricity Consumers

DATED at Whitby, Ontario, this 13th day of September, 2018

All of which is respectfully submitted,

Susan Reffle,
Vice President
WHITBY HYDRO ELECTRIC CORPORATION

Manager's Summary: Elements of the Annual IR Index Plan

Whitby Hydro was established in 1903 as a Public Utilities Commission providing water and electricity distribution to consumers in the Town of Whitby. In 1974, responsibility for water distribution services was transferred to the Region of Durham. Today, Whitby Hydro Electric Corporation (the "Applicant" or "Whitby Hydro") services the Town of Whitby, Village of Brooklin, hamlets of Ashburn and Myrtle by distributing electricity to over 42,800 residential and commercial customers (including general service, unmetered scattered loads, sentinel light and street light customer classes) within its regulated service area.

On July 12, 2018, the Ontario Energy Board (the "OEB" or the "Board") issued a letter to all electricity distributors outlining the filing requirements for incentive regulation distribution rate adjustments and provided an update to Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications (the "Filing Requirements"). Accordingly, Whitby Hydro submits its 2019 Distribution Rate Application consistent with the filing guidelines issued by the Board under the Annual IR Index rate setting option.

Whitby Hydro's most recent cost of service application was filed with the Board for 2010, however the rate process eventually concluded with a complete settlement agreement which reset rates on a calendar based rate year, beginning January 1st, 2011. On this basis, the 2019 Rate Model indicates 2011 as the last cost of service year.

Whitby Hydro advises that Sheet 2 of the 2019 Rate Model reflects proposed 2018 Base Distribution Rates (December 31, 2018) which are comprised of its current 2018 Board approved distribution rates (EB-2017-0085/EB-2017-0292 issued December 20, 2017) adjusted for the proposed final disposition of Account 1576 and related adjustments as outlined in Appendix B of this application. This modification to the 2019 Rate Model was discussed with OEB staff prior to the filing of Whitby Hydro's application. Board staff assisted in making the necessary changes to Whitby Hydro's 2019 Rate Model as the 2018 distribution rates are otherwise auto-populated with the most recently approved distribution rates and locked to users. As Board staff controlled the changes, the integrity of formulas and general security of Whitby Hydro's 2019 Rate Model remains intact. A reconciliation of the proposed 2018 Base Distribution Rates (December 31, 2018) to Whitby Hydro's 2018 Board approved distribution rates is provided in Appendix C-1 of this application. A PDF copy of the 2018 Board approved Tariff of Rates and Charges has also been included as Appendix C of the application.

For the pre-populated sheet (Sheet 4) of the 2019 Rate Model, Whitby Hydro confirms the accuracy of the billing determinants.

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

Annual Adjustment Mechanism

Whitby Hydro has reviewed the Filing Requirements which indicate that the 2019 Rate Model will be populated with the 2018 rate-setting parameters as a placeholder until the stretch factor assignment and inflation factor for 2019 are issued by the Board. Whitby Hydro has chosen the Board's Annual IR Index rate-setting methodology and has therefore adjusted the 2019 Rate Model to apply the highest stretch factor as per the Filing Requirements.

Revenue-to-Cost Ratio Adjustments

Whitby Hydro has completed all requirements from a previous Board decision (EB-2009-0274) to phase in any revenue-to-cost ratio adjustments. As a result, there are no further requirements for adjustments in the 2019 rate application.

Rate Design for Residential Customers

Whitby Hydro has incorporated the final phase of the transition to a fully fixed monthly distribution service charge in its 2019 rate application. The phase-in was implemented over a four year period which began in 2016. The resulting increase to Whitby Hydro's monthly service charge is calculated to be $3.00, which is within the threshold identified in the Filing Requirements. Whitby Hydro has also reviewed residential customers at the 10th consumption percentile to ensure that the new rate design along with other rate changes included in this application are not causing a total bill impact of 10% or greater. As a result, no mitigation plan is necessary to address the new rate design transition for residential customers at this time.

In order to determine the 10th consumption percentile, Whitby Hydro used the following steps:

1. Extracted residential billing data by customer account from the customer information system (CIS). The data included consumption information for residential customers billed between January 1, 2017 and December 31, 2017.

2. Sorted and summarized consumption data by customer account and removed any accounts where there was no consumption value or where the residential account was identified as having multiple units. Accounts that did not represent 12 months of billing during the period were also excluded.

3. Counted the number of residential accounts that remained and calculated 10% of the count number.

4. Sorted the accounts and related data by consumption amount from lowest to highest and assigned each a number (starting with the lowest consumption as number 1).

5. Selected the customer account identified with the number derived from step 3 and took the consumption number divided by 12 months to arrive at the consumption level to be used in calculating monthly bill impacts for residential customers at the 10th consumption percentile. In Whitby Hydro's case, this amount was 357 kWh.

Retail Transmission Service Rates (RTSRs)

The Board's last Revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (the "RTSR Guideline") was issued on June 28, 2012. The Board communicated that it will no longer update the RTSR Guideline unless significant changes are made to the methodology used to calculate the RTSRs. The RTSR Guideline requires distributors to adjust their proposed RTSRs based on a comparison of historical transmission costs adjusted for the new Ontario Uniform Transmission Rates ("UTR") and revenue generated under existing RTSRs. Board Staff has included RTSR worksheets within the 2019 Rate Model and included the most current rates. The most recent RTSR Guideline indicates that once new UTRs or Hydro One Networks Inc ("Hydro One") sub-transmission rates are determined, Board Staff will adjust each distributor's IRM rate application to incorporate any change. As there have been no specific RTSR Guideline updates, it is expected that this process will continue for 2019 IRM rate applications.

Whitby Hydro has populated the model with the required historical data and requests that the Board update Whitby Hydro's 2019 rate application to incorporate approved 2019 UTRs and sub-transmission rates if they become available (or the most current draft data available/requested for 2019 should they not be approved at the time of Whitby Hydro's Decision).

Deferral and Variance Account Dispositions

Whitby Hydro has completed the continuity schedule in the 2019 Rate Model related to Group 1 Deferral and Variance Accounts (DVA) and confirms the accuracy of the pre-populated billing determinants. Whitby Hydro's last disposition of Group 1 account balances was in the 2018 IRM application which was based on 2016 balances. In keeping with the model instructions, the continuity starts with the balances as per the date for which approval was last received (ie. 2016

opening balances). No adjustments have been made to any deferral and variance account balances previously approved by the OEB on a final basis.

Columns BM and BN on tab 3. – Continuity Schedule were used to record the amount that was approved for disposition by the OEB. In these columns, Whitby Hydro has also made the following adjustments:

	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB
RSVA - Global Adjustment	29,120	
LRAM Variance Account	244,027	1,318
Write off of Carrying Charges		(1,697)
	273,147	(379)
	Col BM	Col BN

The RSVA-Global Adjustment and LRAMVA adjustments will be discussed later in the application under the applicable sections. The write off of carrying charges represents the difference between the carrying charges that were approved for disposition in the 2018 rate application and the actual carrying charges incurred on the balances. This difference was due to a change in the prescribed rates. As the write-off of the difference was not posted until 2018, it is necessary to adjust the balance in the continuity so that it is not included in the amount being reviewed for possible disposition.

The Group 1 Total Claim (2017 ending balances plus any identified adjustments) does not exceed the threshold test. As a result, this application does not include a disposition request for the Total Group 1 DVA balance.

Whitby Hydro has reviewed the Board's letter dated July 20, 2018 regarding the *OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts,* which indicates that the OEB will not be approving Group 1 rate riders on a final basis pending the development of further guidance. While Whitby Hydro has not requested a disposition of its Total Group 1 DVA balance in this application, it has included a proposal for disposition of the portion of global adjustment variance (Account 1589) specifically related to transitioning Class A customers. Further information has been provided in the Global Adjustment section below.

1595 Analysis Work Form

Whitby Hydro selected 1595 (2016) to be included in the Total Claim for the purposes of the threshold test. Whitby Hydro is not requesting a Group 1 disposition but has completed the 1595 Analysis Workform for 1595 (2016) and included it as Appendix H. Step 1 of the Workform is below.

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/ Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/ Returns Variance (%)
Total Group 1 Balances excluding GA	-$58,452	-$34,531	-$92,983	-$68,251	-$24,732	-$131	**-$24,863**	**26.6%**
Account 1589 - Global Adjustment	$1,938,016	$44,864	$1,982,880	$1,971,174	$11,706	$9,032	**$20,738**	**0.6%**
Total Group 1 and Group 2 Balances	$1,879,563	$10,333	$1,889,896	$1,902,923	-$13,026	$8,901	**-$4,125**	**-0.7%**

Overall, the variance in the 1595 (2016) DV account is very low (0.7) %. While the Group 1 balance (excluding GA) shows a variance of 26.6%, it is made up of two allocated DV amounts: one for all customers and the other for non-WMP only. When these two components are analyzed independently, the residual balance of each is well below the 10% variance threshold that would require further analysis and explanation. A chart has been provided below.

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections /Returns Variance (%)
Group 1 Balances excluding GA	$646,328	-$23,015	$623,313	$640,147	-$16,833	-$131	-$16,964	-2.7%
Group 1 Balances excluding GA non -WMP	-$704,781	-$11,516	-$716,297	-$708,398	-$7,898	$0	-$7,898	1.1%
Total Group 1 Balances excluding GA	-$58,452	-$34,531	-$92,983	-$68,251	-$24,732	-$131	-$24,863	
Account 1589 - Global Adjustment	$1,938,016	$44,864	$1,982,880	$1,971,174	$11,706	$9,032	$20,738	0.6%
Total Group 1 and Group 2 Balances	$1,879,563	$10,333	$1,889,896	$1,902,923	-$13,026	$8,901	-$4,125	-0.7%

Wholesale Market Participants

Whitby Hydro has followed the approach identified in the Filing Requirements to address wholesale market participants (WMP) as applicable.

Global Adjustment

Class A specific DVA disposition – Global Adjustment Variance

During 2017, Whitby Hydro had eleven customers transition from Class B to Class A effective July 1, 2017. As of July 1, 2017, these customers no longer contributed to variances related to

Global Adjustment (GA). However, these customers did contribute to GA variances during January 1 – June 30, 2017.

Whitby Hydro is not requesting disposition of the Group 1 balances but is proposing that the GA variance allocated to the new Class A customers be disposed of on an interim basis in this application for the following reasons:

- Unlike the Total Group 1 variance balance, these amounts specifically relate to a small number of customers. As a result, it is imperative that the disposition be considered separately from other calculations and thresholds that are set to trigger the disposition requirements of the Total Group 1 variance balances which are spread out over a large customer base.

- The amount represents approximately 14% of the total GA variance amount for 2017. In Whitby Hydro's opinion, this amount is considered significant for the customers it affects.

- It is reasonable that any customer who transitions to Class A in 2017 should expect to have any customer specific financial implications related to a period prior to their transition identified and addressed in a timely manner. Given that the GA variance amount relates to January – June 2017 timeframe, Whitby Hydro feels it is not reasonable to delay the financial impact of the disposition beyond the 2019 rate year.

- This is consistent with the approach requested and approved by the OEB in Whitby Hydro's 2017 Rate proceeding (EB-2016-014)

Whitby Hydro has followed the allocation approach identified by the OEB in the 2019 Filing Requirements (Section 3.2.5.2) and the approach used in Tab 6.1a. of the 2019 Rate Generator Model and proposes $95,990 be approved for disposition in 2019. Whitby Hydro also proposes that the affected Class A customers be given the option of settling this through 12 equal adjustments to their bills consistent with EDDVAR or a one-time settlement. Whitby Hydro intends to communicate with these customers during the rate application process to provide them with information related to their allocated portion of the GA variance amount and obtain feedback and information related to their preferences for billing adjustment.

Global Adjustment - GA Analysis Workform

Whitby Hydro has completed the GA Analysis Workform ("GA Workform") to assist in assessing the reasonability of balances in account 1589 (see Appendix G). The data used in Note 4 of the GA Workform reflects actual consumption by calendar month and as a result, the total does not

reflect the sum of the billed plus unbilled consumption calculated for 2017 RRR. The approach taken by Whitby Hydro in the GA Workform is the same as that taken in the last application and is more retrospective in nature. Since Whitby Hydro already tracks the actual month consumption data for GA (for other internal processes including reasonability tests, true-up etc.), the data is available to include in the GA Workform for improved accuracy and to limit the reconciliation to the key elements.

The amount provided in the 2017 reconciliation (Note 5, item 1b) is consistent with the true-up adjustment of $29,120 included in Tab 3 (continuity) column BM in the 2019 Rate Generator Model.

The 2017 analysis tab provides a reconciliation which demonstrates that any unresolved differences are extremely small and well within a range of reasonability given the large dollar value transactions that flow through account 1589. Whitby Hydro notes that the calculated loss factor in the GA Workform is higher than Whitby Hydro's approved loss factor. This was due to a final billing adjustment for an interval customer that was not captured in the year end unbilled accrual. For interval metered customers who are billed based on calendar month reads, Whitby Hydro uses actual billing cycle data for the year end accrual. Very occasionally, a customer is removed from the regular billing cycle and billed separately which happened in this case. A modification to the unbilled process has since been put in place to ensure that such items are included in the future.

Settlement Process

As per the 2019 Filing Requirements, Whitby Hydro has included an overview of its settlement process with the IESO (see Appendix I).

Description of Accounting Methods and Transactions

Whitby Hydro uses accrual accounting.

Whitby Hydro is not requesting balances for disposition but has completed the GA Analysis Workform and the GA Methodology Description (Appendix A of the GA Analysis Work Form Instructions) to assist in describing the financial accounting practices as they relate to commodity accounts 1588 and 1589 (see Appendix G and G-1).

Commodity Accounts 1588 and 1589

Whitby Hydro has reviewed the guidance provided by the OEB on May 23, 2017 related to the disposition of accounts 1588 and 1589. Whitby Hydro is not requesting disposition of accounts

1588 and 1589 but has included an adjustment in column BM for the purposes of quantifying the claim amount. Whitby Hydro's 2017 balance in account 1588 has already been adjusted for true-up and as a result, an additional true-up adjustment is not required to the amount of the calculated claim. A true-up adjustment related to account 1589 has been reflected in Tab 3 of the 2019 Rate Generator Model and is further discussed in the Global Adjustment section of this application (above).

A Certification of Evidence has been included in Appendix J consistent with the certification requirements in Chapter 1 of the filing requirements.

CBR

Whitby Hydro will not be treating the CBR for transitioning Class A customers in the same manner as the GA due to the immateriality of the CBR balances.

LRAM Variance Account (LRAMVA) and Disposition

Whitby Hydro has included a request for the disposition of LRAMVA (1568) balances as part of this application. Whitby Hydro provides the following statements regarding the LRAMVA disposition request. The full LRAMVA application, including information detailing the LRAMVA claim and the supporting schedules, is included as Appendix A and A-1.

- Whitby Hydro is proposing to dispose of the impact of 2016 CDM Programs in 2016 and the persistence of 2011 to 2015 CDM Programs in 2016. The total principal claim amount is $336,627 plus projected interest to 2018 for a total claim amount of $346,347.

- Whitby Hydro confirms that LRAMVA was based on verified savings results that are supported by Whitby Hydro's Final CDM Annual Report and Persistence Savings Report issued by the IESO. The Excel spreadsheets have been submitted with this application via the OEB RESS portal.

- Whitby Hydro has relied on the most recent input assumptions available at the time of program evaluation

- There are no OEB approved programs included in the lost revenue calculations.

- There was no CDM adjustment in the approved load forecast in Whitby Hydro's last cost of service application (EB-2009-0274).

- In its calculations, Whitby Hydro has not applied for any LRAMVA associated with Demand Response Programs consistent with the OEB's Report of the OEB: Update Policy for the Lost Revenues Adjustment Mechanism calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs.

- Whitby Hydro has used the sector classification provided by the IESO as the basis for allocation to rate classes of CDM program results. The only exception is equipment replacement and retrofit programs in the new framework. For these programs Whitby Hydro estimated the split by rate class by drawing on participant-specific information.

- Whitby Hydro has included additional data to support the LRAMVA for the Town of Whitby Street Lighting project's demand savings which are not included in the Final CDM Annual Report

The continuity schedule of the 2019 Rate Model (Sheet 3) has been updated to include LRAMVA amounts and the requested disposition claim amount of $346,347.

Whitby Hydro has used the OEB's LRAMVA Workform to support the claim for the identified Account 1568 disposition. The excel version of the workform has been included with this application and a PDF version has been included as Appendix A-1.

A summary table showing the principal and carrying charge amounts by rate class and the resultant rate riders for each rate class is below. The period of rate recovery is one year.

LRAMVA Disposition Summary

	2011-2015 Program Persistence			2016 Programs			2016 LRAMVA		
Customer Class	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
Residential	74,333	3,252	77,585	80,036	1,205	81,241	154,369	4,457	158,826
GS<50 kW	30,306	680	30,985	1,960	252	2,212	32,266	932	33,198
GS 50-4,999 kW	90,648	2,221	92,869	14,795	823	15,618	105,443	3,045	108,487
Streetlighting	26,167	939	27,105	18,382	348	18,730	44,549	1,286	45,836
Total LRAM Amounts	**221,453**	**7,092**	**228,545**	**115,174**	**2,628**	**117,802**	**336,627**	**9,720**	**346,347**

Proposed LRAMVA Rate Rider – Disposition of 2016 LRAMVA

1	year

Customer Class	2011-2015 Program Persistence	2016 Programs	2016 LRAMVA	Annual Recovery	Volume	Rate Rider	per
Residential	77,585	81,241	158,826	158,826	339,777,737	$ 0.0005	kWh
GS<50 kW	30,985	2,212	33,198	33,198	86,378,930	$ 0.0004	kWh
GS 50-4,999 kW	92,869	15,618	108,487	108,487	917,925	$ 0.1182	kW
Streetlighting	27,105	18,730	45,836	45,836	12,797	$ 3.5818	kW
	228,545	**117,802**	**346,347**	**346,347**			

Tax Changes

Whitby Hydro has completed the 2019 tax sharing information in the 2019 Rate Model. The incremental tax savings calculated in the model is a credit of $100,348, of which half (-$50,174) is to be shared with Whitby Hydro customers. Whitby Hydro has relied on the OEB's model to derive appropriate tax rates for 2019 (the underlying tax tables are embedded within the model and are not visible to the user). The resulting volumetric rate riders calculated by the model indicate amounts with low levels of materiality for several of the customer classes. While rate riders are generated, upon further review, it appears that when the low dollar amount of the disposition by customer class is converted to a kWh/kW rate rider (rounded to four decimal places), the result can produce a relatively significant discrepancy between the calculated disposition (ie. annual kWh or kW multiplied by the tax change rate rider from sheet 9 of the 2019 Rate Model) and the intended tax savings (Tab 9, column E).

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

2019 Tax Sharing - Analysis of Tax Sharing to Distribute vs Projected Savings Generated By Rate Riders

	Billed kWh (A)	Billed kW (B)	# Customers (C)	Tax Chg Rate Rider per kWh/kW/ Customer (D)	Calculated Amount (E=D*(A, B or C) as applicable)	Allocation of Tax Savings by Rate Class *	Diff $ (G=E-F)	Diff% (G/F)
Residential	339,777,737		39,890	(0.07)	($33,508)	($32,012)	($1,496)	5%
GS<50 kW	86,378,930			(0.0001)	($8,638)	($4,864)	($3,774)	78%
GS>50 kW	390,654,149	917,925		(0.0133)	($12,208)	($12,175)	($33)	0%
USL	1,744,019			(0.0002)	($349)	($302)	($46)	15%
Sent. Lights	31,852	88		(0.0901)	($8)	($8)	$0	0%
Streetlights	4,772,412	12,797		(0.0634)	($811)	($812)	$1	0%
	823,359,099	930,810			($55,522)	($50,174)	($5,348)	11%

* as per OEB's 2019 Rate Generator Model

The overall difference between the intended shared savings and the calculated disposition is 11%. The calculated disposition for most rate classes produces reasonable results; however the General Service < 50kW class shows a significant variance of 78% between the calculated disposition and the intended shared savings. On a smaller scale, the USL class shows a difference of 15% and the difference for Residential is 5%.

Given that implementation of the calculated rate riders would not produce the intended results for all rate classes due to the low materiality level of the disposition amounts by customer classes combined with the rounding aspect of the rate riders, Whitby Hydro proposes that it be allowed to record the total amount to be refunded in account 1595. This approach is consistent with Whitby Hydro's recommendations and the Board's approvals in Whitby Hydro's 2013 - 2018 rate applications. The Filing Requirements also suggest support of this approach in Appendix B, *Treatment of Negligible Rate adders and Rate riders,* where it is indicated that rate riders that do not produce the intended results, can be addressed through alternative approaches.

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

Z-Factor Claims

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

Advanced Capital Module (ACM) and Incremental Capital Module (ICM)

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

Treatment of Costs for "Eligible Investments"

Whitby Hydro is not requesting any funding adders for renewable generation or smart grid.

Whitby Hydro and Veridian Connections Inc. currently have a MADDs application before the OEB. As outlined in the application, during the transition and initial operation of LDC Mergeco, efforts will be undertaken to develop a consolidated asset planning and prioritization process with the intention to file a consolidated DSP within 18 to 24 months of the Proposed Transaction closing date.

Conservation and Demand Management Costs for Distributors

Whitby Hydro has no OEB-approved CDM programs.

Off- Ramps

Whitby Hydro's earnings for 2017 are not in excess of the dead band of +/- 300 basis points from the OEB-approved return on equity (ROE).

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

Specific Exclusions from the Annual IR Index Application

Whitby Hydro has not included any of the identified examples of specific issues identified for exclusion from a Price Cap IR with one exception.

Whitby Hydro has previously identified a desire to address Account 1576 balances to advance the return of credits to customers prior to a cost of service application and has done so through two interim dispositions. During 2018, Whitby Hydro continued to be engaged in merger discussions with Veridian Connections Inc. ("Veridian") and on July 30, 2018 a MAADs application was filed with the Board. As part of the 2019 IRM survey and its August 13, 2018 letter, Whitby Hydro provided notice of its intent to request a final disposition of Account 1576 for 2019. Whitby Hydro also engaged Board staff in informal discussions which were of assistance in formulating an approach to address this item.

While Whitby Hydro understands that the IRM application is intended to be mechanistic in nature and that a separate stand-alone application is generally expected to address the review and disposition of Group 2 Deferral and Variance accounts, the Board has previously provided some flexibility in this regard particularly when dual processes may be viewed as less efficient and more confusing to customers' understanding of bill impacts. On this basis, Whitby Hydro is proposing that the Board considers addressing the final disposition for Account 1576 as part of a single 2019 IRM application. Additional support for this approach is outlined in Whitby Hydro's August 13th, 2018 letter as well as in Appendix B of this application. If the Board determines that a stand-alone application is required, Whitby Hydro requests that Board provide further direction to assist in expediting the application process in a timely manner to support distribution rate approval effective January 1, 2019.

Final Account 1576 Disposition

Whitby Hydro's last cost of service rebasing was for 2011 rates.

In March 2012, the Canadian Accounting Standards Board's ("AcSB") provided an optional deferral until January 1, 2013 to rate-regulated entities for their mandatory changeover from Canadian GAAP ("CGAAP") to International Financial Reporting Standards ("IFRS"). By way of a letter on July 17, 2012, the OEB provided electricity distributors electing to remain on CGAAP in 2012 the option of implementing regulatory accounting changes for depreciation and capitalization policies effective on January 1, 2012. This letter also specified that the implementation of these changes is mandatory effective on January 1, 2013. The Board established Account 1576, Accounting Changes Under CGAAP, for distributors to record the financial differences arising from these accounting changes.

Since the issuance of the July 17, 2012 accounting direction however, the AcSB provided rate-regulated entities two further deferrals for their IFRS changeover which shifted the mandatory changeover date to January 1, 2015.

On July 25, 2013, the OEB issued a direction indicating that:

> "Since most distributors are generally expected to remain on CGAAP for financial reporting until December 31, 2014, the result will be more distributors using Account 1576 instead of Account 1575 for a longer period of time than anticipated. Account 1576 was intended only as a short-term measure to address the interim deferral of IFRS in 2012 with the expectation of a changeover to IFRS in 2013. In addition, modified IFRS was expected to be the accounting basis used and approved for the 2013 cost of service

rate applications and thus the use of Account 1575 would have applied rather than Account 1576."

Whitby Hydro transitioned to IFRS on January 1, 2015.

On July 30, 2018, Whitby Hydro and Veridian Connections Inc. (Veridian) filed a MAADs application with the OEB. If approved, Whitby Hydro would be entitled to defer cost of service rebasing by 10 years.

In this context, Whitby Hydro is proposing in this application to dispose of the 2018 projected balance in Account 1576 plus a calculated return on rate base. The amount of the disposition is a credit of $751,564 ($702,135 + $49,429 return). Whitby Hydro is seeking to dispose of its Account 1576 balance on a final basis as part of this application.

To facilitate a final disposition, Whitby Hydro also proposes a corresponding adjustment to 2018 Base Distribution Rates (December 31, 2018) to reflect the impact of changes in capitalization and depreciation required for regulatory accounting purposes. The proposed amount is a reduction to revenue requirement (related to Account 1576) of $571,640.

Consideration of the proposed 1576 final disposition and the resulting credit to all of Whitby Hydro's customers is important and assists in tempering any upward pressures from other rate increases and new rate riders such as the proposed LRAMVA disposition.

Details and supporting calculations and schedules for the proposed 1576 final disposition and related adjustments can be found in Appendix B and B-1.

Bill Impacts

While there have been significant improvements to the 2019 Rate Model (sheet 20) for bill impacts over the past couple of years, Whitby Hydro notes that it does not fully accommodate a few specific scenarios accurately to assess bill impacts. These include:

- Use of TOU rates when RPP tiered should be used for unmetered customer classes (ie. USL, Sentinel Lights)

- Inability to remove the Shared Tax Savings (STS) rate rider to align with Whitby Hydro's proposal in this application to transfer this balance to a 1595 sub-account.

- Unmetered Scattered Load does not account for the OREC

Whitby Hydro has identified these items to Board staff. In addition, Whitby Hydro has requested a modification to the 2019 Rate Model to adjust approved 2018 distribution rates for the proposed changes related to the Account 1576 final disposition methodology. As a result, bill impacts in the 2019 Rate Model will not include a fulsome comparison of proposed 2019 rates against currently approved 2018 rates.

In order to address these areas and provide more accurate and complete bill impacts, Whitby Hydro prepared a separate Excel model (outside of the 2019 Rate Model) to review bill impacts and as such, did not rely on the bill impact templates generated in the Board issued model (sheet 20).

The total bill impacts proposed range from -0.32% to 3.16% for average customers in each class.

Key impacts to the overall bill are summarized as:

- Distribution charges reflect a ~2.75% average reduction to Base Distribution Rates as a result of the proposed Account 1576 final disposition methodology. A minor offsetting inflationary increase for the annual price cap index of 0.6% was also applied.
- Total Transmission rates increased by ~2.2% for all customer classes.
- Deferral and Variance Account Rate Riders (net credit) expire at the end of 2018. These are pass-through charges only, however, the drop off in 2019 results in an increase to bill impacts.
- Newly proposed disposition rate riders for lost revenue (LRAMVA) associated with provincial conservation and demand management programs. With the exception of the Street Lighting class, these are more than offset by the disposition request for Account 1576 balances which represent a return (credit) to customers.

Copies of the current and proposed tariff sheets and Whitby Hydro's calculated customer bill impacts are included in this Application (Appendices C, D and E respectively). The proposed tariffs sheet reflects rates calculated in the 2019 Rate Model with the exception of the Shared Tax Savings rate riders which have been removed (reflecting the proposed transfer to Account 1595).

2019 Bill Impact Summary

Customer Class	kWh (1)	kW	RPP Price (2)	Distribution Charges-A excl. pass-through (3a)		Distribution Charges-B incl. pass-through (3b)		Delivery Charges (4)		Total Bill (5)	
				$ Change	%Change	$ Change	%Change	$ Change	%Change	$ Change	%Change
Residential	750		RPP TOU	$ (1.46)	-4.36%	$ 0.49	1.39%	$ 0.73	1.56%	$ 0.77	0.65%
Residential - 10th percentile	357		RPP TOU	$ (0.16)	-0.50%	$ 0.77	2.32%	$ 0.88	2.29%	$ 0.93	1.27%
GS<50 kW	2,000		RPP TOU	$ (4.13)	-5.65%	$ 1.07	1.38%	$ 1.70	1.62%	$ 1.78	0.61%
GS>50 kW	40,000	100	Non-RPP	$ (83.61)	-12.60%	$ (29.27)	-3.48%	$ (18.82)	-1.39%	$ (21.27)	-0.32%
Unmetered Scattered Load	500		RPP Tier	$ (1.72)	-6.41%	$ (0.27)	-0.98%	$ (0.11)	-0.33%	$ (0.12)	-0.15%
Sentinel Lights	150	1	RPP Tier	$ 0.12	0.58%	$ 1.09	5.26%	$ 1.17	4.76%	$ 1.32	3.16%
Street Lighting	368,000	795	Non-RPP	$ 1,720.70	6.26%	$ 2,038.65	6.98%	$ 2,102.49	6.52%	$ 2,375.81	2.72%

Notes:

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

(2) RPP Pricing for May 1, 2018 to April 30, 2019
Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2017, pg 22)
RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

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

(3b) Distribution Charges-B includes those described in note 3(a) plus pass-through charges such as low voltage as well as Line Losses and the Smart Meter Entity Charge

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

(5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, CBR, rural rate protection and standard supply service) and HST and the 8% Ontario Rebate for Electricity Consumers

Attachments

Appendix A	LRAMVA Disposition
Appendix A-1	LRAMVA Work Form
Appendix B	Account1576 Final Disposition Methodology
Appendix B-1	1576 Final Disposition Rate Application Models
Appendix C	2018 Approved Current Tariff of Rates and Charges
Appendix C-1	2018 Proposed Base Distribution Rates
Appendix D	2019 Proposed Tariff of Rates and Charges
Appendix E	Customer Bill Impacts
Appendix F	IRM Rate Generator Model
Appendix G	GA Analysis Work Form
Appendix G-1	GA Methodology Description
Appendix H	Account 1595 Analysis Work Form
Appendix I	Settlement Process With IESO
Appendix J	Certification of Evidence

APPENDIX A:

LOST REVENUE ADJUSTMENT MECHANISM VARIANCE (LRAMVA) DISPOSITION

LOST REVENUE ADJUSTMENT MECHANISM VARIANCE (LRAMVA)

BACKGROUND:

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

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

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

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

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

METHODOLOGY

Whitby Hydro has used the OEB's LRAMVA Work Form Version 2.0 to support the claim for the account 1568 disposition. The excel version of the work form has been included with this application and a PDF version has been included in Appendix A-1.

An overview of specific tabs in the LRAMVA Work Form has been provided to assist in providing additional details and explanations.

LRAMVA Summary (Tab 1)

Whitby Hydro has been active in offering and promoting CDM programs to its customers since the early 2005 programs began. Efforts have continued throughout the years up to and including the programs offered to support 2011–2014 targets through IESO funded programs and Whitby Hydro's CDM activity within the 2015–2020 timeframe under the new Conservation First Framework (CFF).

Whitby Hydro's CDM efforts have resulted in considerable energy and demand savings for customers however this has contributed to distribution revenue losses as a result of the associated decreases in kilowatt hour (kWh) consumption and kilowatt (kW) demand.

Whitby Hydro submitted a claim for lost revenues in the 2017 IRM Rate Application (EB-2016-0114) for CDM programs offered in 2011 to 2015 and the persistence of those programs through 2015. In this application Whitby Hydro is proposing to dispose of the impact of 2016 CDM Programs in 2016 and the persistence of 2011 to 2015 CDM Programs in 2016. The total principal claim amount is $336,627 plus projected interest to 2018 for a total claim amount of $346,347. A summary of the LRAMVA disposition request by customer class including projected carrying charges is as follows:

Table 1: LRAMVA Disposition Summary

	2011-2015 Program Persistence			2016 Programs			2016 LRAMVA		
Customer Class	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
Residential	74,333	3,252	77,585	80,036	1,205	81,241	154,369	4,457	158,826
GS<50 kW	30,306	680	30,985	1,960	252	2,212	32,266	932	33,198
GS 50-4,999 kW	90,648	2,221	92,869	14,795	823	15,618	105,443	3,045	108,487
Streetlighting	26,167	939	27,105	18,382	348	18,730	44,549	1,286	45,836
Total LRAM Amounts	**221,453**	**7,092**	**228,545**	**115,174**	**2,628**	**117,802**	**336,627**	**9,720**	**346,347**

A reconciliation of the reported balances (2017 RRR 2.1.7 trial balance) at the end of December 31, 2017 for account 1568 and the claim amount has been provided in Table 2.

Table 2: LRAMVA Reconciliation of 2017 RRR to Disposition Claim

Reconciling Item	$
2017 RRR Balance	586,076
2015 LRAMVA	(5,372)
2016 LRAMVA	49,197
2017 LRAMVA	(287,852)
Adjusted Carrying Charges	(1,318)
Projected 2018 Carrying Charges	5,616
Claim	346,347

The reconciling items include:

1. The removal of 2015 LRAMVA amount (-$5,372)
   An excerpt from the Chapter 3 filing requirements is included below.

   In December 2016, the OEB indicated in various decisions that changes to an approved LRAMVA amount were not permitted. This policy affects the treatment of verified savings adjustments that can be claimed by distributors. If an LRAMVA amount was approved, the persistence of the savings adjustment(s) can only be claimed on a go-forward basis. Distributors cannot seek recovery of LRAMVA amounts related to savings adjustments for a year in which the corresponding LRAMVA amount has been approved by the OEB. For example, if a distributor has received approval of its 2016 LRAMVA balance, excluding 2016 savings adjustments, the distributor must forgo any LRAMVA amounts related to the 2016 savings adjustments as the 2016 LRAMVA balance was approved by the OEB on a final basis.

   Whitby Hydro's previous application and interrogatory responses (EB-2016-0114) identified its intent to include prior year adjustments in future LRAMVA dispositions and the OEB's Decision did not indicate that this would not be permitted. However, given the low materiality of the LRAMVA impact and subsequent decisions, guidance and filing requirements provided by the OEB, Whitby Hydro is foregoing the 2015 savings adjustments that were identified subsequent to the approval of the 2015 LRAMVA balance.

2. A true up of the 2016 program results (+$49,197)
   Whitby Hydro has included a true up for the 2016 program results based on the 2016 program adjustments that were identified in the *2017 Final Verified Annual LDC CDM Program Results Report* issued June 29 2018.

3. The removal of 2017 LRAMVA amount (-$287,852)

Based on information provided in the OEB's Chapter 3 filing requirement noted above, Whitby Hydro is not requesting disposition of the 2017 LRAMVA balance at this time and will do so as part of a future claim. Given the OEB's filing guidelines, Whitby Hydro must delay the disposition request of 2017 LRAMVA in order to reduce any financial risk for lost revenue that it would otherwise be required to forego if a material adjustment was included in a future report issued by the IESO. As a result, a claim for the LRAMVA amount of over $287K related to 2017 and any additional LRMAVA amounts that were available based on the IESO's final reporting of 2017 CDM results will be delayed.

LRAMVA Threshold (Tab 2)

Whitby Hydro prepared its last cost of service application prior to the issuance of the CDM guidelines and the introduction of LRAMVA. Prior to the LRAMVA, there was no specific requirement to address a CDM adjustment in the load forecast. As a result, Whitby Hydro's Settlement Agreement, upon which the 2011 rates were based, was not determinative on the point of whether CDM was or was not included in the accepted load forecast for 2011. In order to provide clarity and regulatory certainty, Whitby Hydro, in its 2012 and 2013 IRM rate application requested that the Board consider providing a decision on the matter of whether its load forecast for 2011 included a CDM adjustment and if an adjustment did exist, the value or process to determine the value by customer class. Whitby Hydro took the position that its load forecast did not include a CDM adjustment. With regards to the matter of CDM impacts on its 2011 load forecast, The Board in its 2013 Decision (EB-2012-0177) stated:

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

The 2013 IRM decision provided certainty on this issue in the absence of being specifically addressed in the last cost of service application and settlement agreement. On this basis, the full amount of the LRAM associated with the 2011-2016 IESO CDM program impacts on 2016 has been included in the disposition request. Tab 2 has therefore been left blank in the LRAMVA Work Form.

Distribution Rates & Rate Class Allocations (Tab 3)

The lost revenue impact to Whitby Hydro was calculated by using the applicable distribution volumetric rates per rate class. No relevant rate riders were approved for 2016 that might have otherwise been considered for inclusion.

Please refer to tab 3a of the LRAMVA Work Form for a mapping of the rate class allocations for CDM savings. Whitby Hydro has used the sector classification provided by the IESO as the basis for allocation to rate classes of CDM program results. The only exception is equipment replacement and retrofit programs in the new framework. For these programs Whitby Hydro estimated the split by rate class by

drawing on participant-specific information from the IESO (post retrofit report) and the assigned rate class categories by participant as per the customer information system (CIS).

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

Carrying Charges (Tab 6)

Whitby Hydro has added tab 6-b to the LRAMVA Work Form to provide detailed calculations of the carrying charges requested for disposition. Tab 6 links to the details provided in tab 6-b. Whitby Hydro has modified the LRAMVA Work Form to incorporate actual carrying charges as calculated based on the month end general ledger (GL) balance rather than the assumption that lost revenue has been applied evenly throughout the year. The month end GL balance is affected by the timing of true ups and other adjustments and the cumulative balance in column B of tab 6-b ties to the principal claim in this application.

Program Savings and Persistence (Tab 7)

Whitby Hydro has prepared its LRAMVA calculations in accordance with the CDM Guidelines and has relied on the most recent input assumptions available at the time of program evaluation. Whitby Hydro participated in IESO funded programs throughout 2011–2016 and does not have any Board–approved programs. As a result, the LRAMVA is based on verified savings results that are supported by the following reports issued by the IESO (the "*Results Reports*"):

- 2011-2015 LDC CDM Program Persistence Results Report _WHEC
- 2017 Final Verified Annual LDC CDM Program Results Report _WHEC

Both of these reports have been filed with the application in Excel format.

In its calculations, Whitby Hydro has not applied for any LRAMVA associated with Demand Response Programs consistent with the OEB's *Report of the OEB: Update Policy for the Lost Revenues Adjustment Mechanism calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs.*

Whitby Hydro confirms it has not made any adjustments to previously claimed LRAMVA amounts. Since Whitby Hydro's 2015 LRAMVA claim has been previously approved, we are not including any new amounts for 2015 lost revenue that would have resulted from the 2015 program adjustments included in the IESO's 2016 or 2017 annual reports issued after our last application.

Street Lighting (Tab 8)

Starting in 2015, the Town of Whitby undertook a project under the IESO funded Retrofit Program to change street lights to a more energy efficient light emitting diode (LED) technology. The retrofitting has been phased in over the course of the project timeline (2015 – 2018). Whitby Hydro has worked closely with the Town of Whitby to calculate the reduction (savings) in load relating to the street lighting retrofits.

The IESO included the calculated kilowatt hours (kWh) of energy savings from the street lighting project in Whitby Hydro's 2015 and 2016 results but no corresponding kW savings. Since the LRAMVA workform only allows for one set of rate allocation %'s, the estimated kWh savings for street lighting needed to be removed in order to produce the correct allocations for all customers classes to be used in the LRAMVA calculations. The following kWh of net savings has been manually removed from the persistence results (Tab 5 in the LRAMVA Work Form).

Table 3: Street lighting net kWh savings removed from persistence reports

Year	Net savings (kWh)
2015	1,694,954
2016	2,462,253

In order to calculate the actual lost revenue, kW demand savings from the street lighting project had to be determined since it occurs during 'off peak' times. Whitby Hydro reviews data provided by the Town of Whitby and a master list is generated that itemizes every light that has been retrofitted, the month it was changed, the old wattage and the converted wattage. Using this information, Whitby Hydro calculates the gross kW reduction (savings) per month. Based on program year, the net-to-gross assumptions (per the IESO annual reports) were applied to determine the net kW reduction (savings) per month. The lost revenue is calculated by multiplying the net kW savings by the applicable distribution rate. The calculations reflect the impact of the kW savings on billing in the month following the retrofit. Whitby Hydro uses the OEB-approved standard load profiles for street light billing.

Whitby Hydro determined that this methodology was a reasonable and accurate way to calculate the demand savings and subsequent lost revenue. Whitby Hydro did not want to rely simply on the change in demand on the monthly invoice since there have been other factors in play since the retrofit project began (ie new street lighting installations related to new subdivisions and 407/412 work).

Proposed Rate Riders

Whitby Hydro proposes a recovery of lost revenue variance totaling $346,347 through a volumetric rate rider over a one year period expiring December 31, 2019. Consistent with section 3.2.3 of the Filing Requirements, the LRAMVA Rate Rider for Residential customers has been calculated on the basis of kWh rather than a fixed monthly charge.

Table 4: Proposed LRAMVA Rate Rider- Disposition of 2016 LRAMVA

1	year

Customer Class	2011-2015 Program Persistence	2016 Programs	2016 LRAMVA	Annual Recovery	Volume	Rate Rider	per
Residential	77,585	81,241	158,826	158,826	339,777,737	$ 0.0005	kWh
GS<50 kW	30,985	2,212	33,198	33,198	86,378,930	$ 0.0004	kWh
GS 50-4,999 kW	92,869	15,618	108,487	108,487	917,925	$ 0.1182	kW
Streetlighting	27,105	18,730	45,836	45,836	12,797	$ 3.5818	kW
	228,545	**117,802**	**346,347**	**346,347**			

APPENDIX A-1:

LRAMVA WORK FORM

Ontario Energy Board

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

Version 2.0 (2017)

Generic LRAMVA Work Forms

Worksheet Name	Description
1. LRAMVA Summary	**Tables 1-a and 1-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.
1-a. Summary of Changes	**Tables A-1 and A-2** include a template for LDCs to summarize changes to the LRAMVA work form.
2. LRAMVA Threshold	**Tables 2-a, 2-b and 2-c** include the LRAMVA thresholds and allocations by rate class.
3. Distribution Rates	**Tables 3-a and 3-b** include the distribution rates that are used to calculate lost revenues.
3-a. Rate Class Allocations	A blank spreadsheet is provided to allow LDCs to populate distributor specific rate class percentages to allocate actual CDM savings to different customer classes.
4. 2011-2014 LRAM	**Tables 4-a, 4-b, 4-c and 4-d** include the template 2011-2014 LRAMVA work forms.
5. 2015-2020 LRAM	**Tables 5-a, 5-b, 5-c and 5-d** include the template 2015-2020 LRAMVA work forms.
6. Carrying Charges	**Table 6-b** includes the variance on carrying charges related to the LRAMVA disposition.
7. Persistence Report	A blank spreadsheet is provided to allow LDCs to populate with CDM savings persistence data provided by the IESO.
8. Streetlighting	A blank spreadsheet is provided to allow LDCs to populate data on streetlighting projects whose savings were not provided by the IESO in the CDM Final Results Report (i.e., streetlighting projects).

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

LRAMVA Work Form: Checklist and Schematic

Version 2.0 (2017)

General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2017, 2018, 2019 and 2020 related components). These have been included (but hidden in the work form) in an effort to avoid major updates in the future. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results each year. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

LRAMVA ($) = (Actual Net CDM Savings - Forecast CDM Savings) x Distribution Volumetric Rate + Carrying Charges from LRAMVA balance

Legend

Drop Down List (Blue)	

Important Checklist

Yes	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Not Applicable	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Not Applicable	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Yes	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
Yes	o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
Actual Incremental CDM Savings by Initiative	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
Actual Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
LRAMVA ($) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges ($) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
Total LRAMVA ($) by Rate Class	Tab "1. LRAMVA Summary"			

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LRAMVA Work Form:
Summary Tab

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

LDC Name	Whitby Hydro Electric 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-2016-0114
Application of Previous LRAMVA Claim	2017 Price Cap IR Distribution Rate Application
Period of LRAMVA Claimed in Previous Application	2011-2015
Amount of LRAMVA Claimed in Previous Application	$ 588,763.00

B. Current LRAMVA Application

Current LRAMVA Application (EB#)		EB-2018-0079
Application of Current LRAMVA Claim		2019 Annual IR Application
Period of New LRAMVA in this Application		2016
Actual Lost Revenues ($)	A	**$ 336,627**
Forecast Lost Revenues ($)	B	**$ -**
Carrying Charges ($)	C	**$ 9,720**
LRAMVA ($) for Account 1568	A-B+C	**$ 346,347**

C. Documentation of Changes

Original Amount	
Amount for Final Disposition	

Table 1-a. LRAMVA Totals by Rate Class

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim.

NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.

Customer Class	Billing Unit	Principal ($)	Carrying Charges ($)	Total LRAMVA ($)
Residential	kWh	$154,369	$4,457	$158,826
GS<50 kW	kWh	$32,266	$932	$33,198
GS>50 kW	KW	$105,443	$3,045	$108,487
Streetlighting	kW	$44,549	$1,286	$45,836
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
Total		**$336,627**	**$9,720**	**$346,347**

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

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

Depending on the period of LRAMVA to be claimed, LDCs are expected to adjust the totals for carrying charges in row 82 of Table 1-b and the years included in the LRAMVA balance in row 83, as appropriate.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS>50 kW	Streetlighting											Total
		kWh	kWh	kW	kW	0	0	0	0	0	0	0	0	0	0	
2011 Actuals	☑	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2011 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2012 Actuals	☑	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2012 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2013 Actuals	☑	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2013 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2014 Actuals	☑	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2014 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2015 Actuals	☑	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2015 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2016 Actuals		$154,369.10	$32,266.19	$105,442.58	$44,549.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$336,627.15
2016 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2017 Actuals		$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
2017 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
Carrying Charges		$4,457.36	$931.67	$3,044.62	$1,286.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,720.00
Total LRAMVA Balance		**$158,826**	**$33,198**	**$108,487**	**$45,836**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$346,347**

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

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LRAMVA Work Form: Summary of Changes

Version 2.0 (2017)

Legend	
	User Inputs (Green)
	Drop Down List (Blue)
	Instructions (Grey)

Table A-1. Changes to Generic Assumptions in LRAMVA Work Form

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; use of a different LRAMVA threshold; etc. All important changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1	5. 2015-2020 LRAM	Table 5-a: cells D57-E58 & D121-E122	Removed Streetlight (ST) savings	The IESO included the calculated kilowatt hours (kWh) of energy savings from the street lighting project in Whitby Hydro's 2015 and 2016 results but no corresponding kW savings. Since the LRAMVA workform only allows for one set of rate allocation %'s, the estimated kWh savings for street lighting needed to be removed in order to produce the correct allocations for all customers classes to be used in the LRAMVA calculations.
2	5. 2015-2020 LRAM	Table 5-b: cells D304 & D305	Removed Streetlight (ST) savings	as above
3	6. Carrying Charges	Rows 90-132	Changed reference to Carrying Charges tab 6-b to capture actual amounts	Whitby Hydro has modifed the carrying charges tab to reflect the fact that the carrying charges are based on the month end GL balance and not necessarily applied evenly throughout the year. The GL balance is impacted by the timing of true ups and adjustments. See tab 6b
4	6-b Carrying Charges		New Tab to present WH calculation of carrying charges as recorded in the general ledger	as above
5				
6				
7				
8				
9				
10				
etc.				

Table A-2. Updates to LRAMVA Disposition

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

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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

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-I. 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	GS>50 kW	Streetlighting										
		kWh	kWh	KW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold

Source of Threshold

Table 2-b. LRAMVA Threshold

Please provide the LRAMVA threshold approved in the last COS application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. 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	GS>50 kW	Streetlighting										
		kWh	kWh	KW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0	0	0	0	0										
kW	0	0	0	0	0										
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold

Source of Threshold

Table 2-c. Inputs for LRAMVA Thresholds

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	GS<50 kW	GS>50 kW	Streetlighting										
		kWh	kWh	KW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	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

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LRAMVA Work Form: Distribution Rates

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

Please complete Table 3 with the rate class specific distribution rates that pertain to the years of the LRAMVA disposition. Any adjustments that affect distribution rates can be incorporated in the calculation by expanding the "plus" button at the left hand bar. Table 3 will convert the distribution rates to a calendar year rate (January to December) based on the number of months entered in row 16 of each rate year starting from January to the start of the LDC's rate year. Please enter 0 in row 16, if the rate year begins on January 1. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas in Table 3-a accordingly.

	Billing Unit	EB-2009-0274	EB-2010-0123	EB-2011-0206	EB-2012-0177	EB-2013-0181	EB-2014-0124	EB-2015-0113	EB-2016-0114	EB-2017-0085	EB-2018-XXXX	EB-2019-XXXX	EB-2020-XXXX
Rate Year		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Period 1 (# months)													
Period 2 (# months)		*12*	*12*	*12*	*12*	*12*	*12*	*12*	*12*	*12*	*12*	*12*	*12*
Residential	kWh		$ 0.0141	$ 0.0142	$ 0.0144	$ 0.0146	$ 0.0148	$ 0.0113					
Adjusted rate		$ -	$ 0.0146	$ 0.0149	$ 0.0144	$ 0.0146	$ 0.0148	$ 0.0113		$ -	$ -	$ -	
Calendar year equivalent			**$ 0.0146**	**$ 0.0149**	**$ 0.0144**	**$ 0.0146**	**$ 0.0148**	**$ 0.0113**	**$ -**	**$ -**	**$ -**	**$ -**	
GS<50 kW	kWh		$ 0.0194	$ 0.0195	$ 0.0197	$ 0.0200	$ 0.0203	$ 0.0207					
Adjusted rate		$ -	$ 0.0194	$ 0.0205	$ 0.0197	$ 0.0200	$ 0.0203	$ 0.0207		$ -	$ -	$ -	
Calendar year equivalent			**$ 0.0194**	**$ 0.0205**	**$ 0.0197**	**$ 0.0200**	**$ 0.0203**	**$ 0.0207**	**$ -**	**$ -**	**$ -**	**$ -**	
GS>50 kW	KW		$ 3.9178	$ 3.9405	$ 3.9831	$ 4.0389	$ 4.0914	$ 4.1650					
Adjusted rate		$ -	$ 3.9331	$ 3.9812	$ 3.9831	$ 4.0389	$ 4.0914	$ 4.1650		$ -	$ -	$ -	
Calendar year equivalent			**$ 3.9331**	**$ 3.9812**	**$ 3.9831**	**$ 4.0389**	**$ 4.0914**	**$ 4.1650**	**$ -**	**$ -**	**$ -**	**$ -**	
Streetlighting	kW						$ 6.8972	$ 7.0213					
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ 6.8972	$ 7.0213		$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ 6.8972**	**$ 7.0213**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
0	0												
Adjusted rate		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Calendar year equivalent			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

Table 3-a. Distribution Rates by Rate Class

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. As such, please clear the rates related to the year(s) that are not part of the LRAMVA claim. The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 and 5.

Year	Residential	GS<50 kW	GS>50 kW	Streetlighting										
	kWh	kWh	KW	kW	0	0	0	0	0	0	0	0	0	0
2011	$0.0146	$0.0194	$3.9331	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
2012	$0.0149	$0.0205	$3.9812	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
2013	$0.0144	$0.0197	$3.9831	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
2014	$0.0146	$0.0200	$4.0389	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
2015	$0.0148	$0.0203	$4.0914	$6.8972	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
2016	$0.0113	$0.0207	$4.1650	$7.0213	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition

Ontario Energy Board

LRAMVA Work Form:
Determination of Rate Class Allocations

Instructions

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supporting documentation and rationale for its proposal. This should be shown by customer class and program each year.

Initiative	IESO Sector Classification	Rate Class Allocation
Residential Programs		
Appliance Exchange	Residential	100% Residential
Appliance Retirement	Residential	100% Residential
Bi-Annual Retailer Event	Residential	100% Residential
Conservation Instant Coupon Booklet	Residential	100% Residential
HVAC Incentives	Residential	100% Residential
Home Assistance Program	Residential	100% Residential
Res New Construction	Residential	100% Residential
Low Income Initiative	Low Income Program	100% Residential
Save on Energy Coupon Program	Residential	100% Residential
Save on Energy Heating and Cooling Program	Residential	100% Residential
Save on Energy Home Assistance Program	Residential	100% Residential
Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	Conservation Fund	100% Residential
General Service < 50 Programs		
Direct Install Lighting and Water Heating Initiative	Commercial	100% GS<50
General Service > 50 Programs		
Retrofit (2011-2014 Framework)	Industrial	100% GS>50
Electricity Retrofit Incentive Program	Commercial	100% GS>50
High Performance New Construction	Commercial	100% GS>50
Energy Audit	Commercial	100% GS>50
Monitoring and Targetting	Industrial	100% GS>50
Multi-Class Programs		
Save on Energy Retrofit Program (new framework)	Business	Split between GS<50 and GS>50 based
Efficiency: Equipment Replacement Incentive Initiative (new framework)	Commerical	on participant specific information 2015 GS<50 / GS > 50 Split: 21/79 2016 GS<50 / GS > 50 Split: 4/96

Ontario Energy Board

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 data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.

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 in the future can be claimed as 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 (DR3) savings should generally not be included with the LRAMVA calculation, unless suported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.

4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.

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. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

Tables

Table 4-a. 2011 Lost Revenues Work Form

	Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA				
			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Residential	GS<50 kW	GS>50 kW	Streetlighting	Total
	Consumer Program																							kWh	kWh	KW	kW	
1	Appliance Retirement	Verified	226,453	226,453	226,453	226,149	153,557	0						31	31	31	31	20	0					100.00%				100%
	Adjustment to 2011 savings	True-up																	0					100.00%	0.00%	0.00%	0.00%	
2	Appliance Exchange	Verified	3,509	3,509	3,509	2,611	0	0						2	2	2	1	0	0					100.00%				100%
	Adjustment to 2011 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
3	HVAC Incentives	Verified	580,361	580,361	580,361	580,361	580,361	580,361						319	319	319	319	319	319					100.00%				100%
	Adjustment to 2011 savings	True-up	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230						-40	-40	-40	-40	-40	-40					100.00%	0.00%	0.00%	0.00%	
4	Conservation Instant Coupon Bc	Verified	191,285	191,285	191,285	191,285	176,008	159,320						12	12	12	12	11	10					100.00%				100%
	Adjustment to 2011 savings	True-up	2,385	2,385	2,385	2,385	2,385	2,179						0	0	0	0	0	0					100.00%	0.00%	0.00%	0.00%	
5	Bi-Annual Retailer Event	Verified	254,227	254,227	254,227	254,227	232,345	208,440						15	15	15	15	14	12					100.00%				100%
	Adjustment to 2011 savings	True-up	18,888	18,888	18,888	18,888	18,888	17,164						1	1	1	1	1	1					100.00%	0.00%	0.00%	0.00%	
6	Retailer Co-op	Verified	0											0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
7	Residential Demand Response	Verified	0											0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
8	Residential Demand Response (	Verified	0											0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
9	Residential New Construction	Verified	0											0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Business Program																											
10	Retrofit	Verified	824,817	824,817	824,817	824,817	824,817	824,817					12	142	142	142	142	142	142							100.00%		100%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	
11	Direct Install Lighting	Verified	43,922	43,922	41,453	33,346	33,346	32,800					12	22	22	21	18	18	18						100.00%			100%
	Adjustment to 2011 savings	True-up											12											0.00%	100.00%	0.00%	0.00%	
12	Building Commissioning	Verified	0										3	0														0%
	Adjustment to 2011 savings	True-up											3											0.00%	0.00%	0.00%	0.00%	
13	New Construction	Verified	0										12	0														0%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
14	Energy Audit	Verified	0										12	0														0%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
15	Small Commercial Demand Response	Verified	0											0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
16	Small Commercial Demand Response (IHD)	Verified	0											0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
17	Demand Response 3	Verified	4,235											108														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Industrial Program																											
18	Process & System Upgrades	Verified	0	0									12	0														0%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
19	Monitoring & Targeting	Verified	0	0									12	0														0%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
20	Energy Manager	Verified	0	0									12	0														0%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
21	Retrofit	Verified	364,108	364,108	364,108	364,108	364,108	364,108					12	59	59	59	59	59	59							100.00%		100%
	Adjustment to 2011 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	
22	Demand Response 3	Verified	13,901											237														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Home Assistance Program																											
23	Home Assistance Program	Verified	0	0										0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Aboriginal Program																											
24	Home Assistance Program	Verified	0	0										0														0%
	Adjustment to 2011 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
25	Direct Install Lighting	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Pre-2011 Programs completed in 2011																											

26	Electricity Retrofit Incentive Program	Verified	499,572	499,572	499,572	499,572	499,572	499,572					12	90	90	90	90	90	90							100.00%		100%
	Adjustment to 2011 savings	True-up	4,648	4,648	4,648	4,648	4,648	4,648					12	1	1	1	1	1	1					0.00%	0.00%	100.00%	0.00%	
27	High Performance New Construction	Verified	38,721	38,721	38,721	38,721	38,721	38,721					12	8	8	8	8	8	8							100.00%		100%
	Adjustment to 2011 savings	True-up	9,943	9,943	9,943	9,943	9,943	9,943					12	2	2	2	2	2	2					0.00%	0.00%	100.00%	0.00%	
28	Toronto Comprehensive	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
29	Multifamily Energy Efficiency Rel	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
30	LDC Custom Programs	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Other																											
31	Program Enabled Savings	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
32	Time of Use Savings	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
33	LDC Pilots	Verified	0	0									0	0														0%
	Adjustment to 2011 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Actual CDM Savings in 2011		**3,008,745**	**2,990,608**	**2,988,140**	**2,978,830**	**2,866,468**	**2,669,841**						**1,008**	**663**	**662**	**657**	**644**	**621**					**1,204,878**	**43,922**	**3,609**	**0**	
	Forecast CDM Savings in 2011																							**0**	**0**	**0**	**0**	

Distribution Rate in 2011	$0.01460	$0.01940	$3.93310	$0.00000	
Lost Revenue in 2011 from 2011 programs	**$17,591.21**	**$852.09**	**$14,194.14**	**$0.00**	**$32,637.44**
Forecast Lost Revenues in 2011	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2011					**$32,637.44**
2011 Savings Persisting in 2012	1,204,877	43,922	3,612	0	
2011 Savings Persisting in 2013	1,204,877	41,453	3,612	0	
2011 Savings Persisting in 2014	1,203,675	33,346	3,612	0	
2011 Savings Persisting in 2015	1,091,313	33,346	3,612	0	
2011 Savings Persisting in 2016	895,233	32,800	3,609	0	
2011 Savings Persisting in 2017	0	0	0	0	
2011 Savings Persisting in 2018	0	0	0	0	
2011 Savings Persisting in 2019	0	0	0	0	
2011 Savings Persisting in 2020	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 4-b. 2012 Lost Revenues Work Form Return to top

	Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA				
			2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Residential	GS<50 kW	GS>50 kW	Streetlighting	Total
	Consumer Program																							kWh	kWh	KW	kW	
1	Appliance Retirement	Verified	92,074	92,074	92,074	91,869	56,195							13	13	13	13	7						100.00%				100%
	Adjustment to 2012 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
2	Appliance Exchange	Verified	5,077	5,077	5,077	5,060	0							3	3	3	3	0						100.00%				100%
	Adjustment to 2012 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
3	HVAC Incentives	Verified	379,038	379,038	379,038	379,038	379,038							225	225	225	225	225						100.00%				100%
	Adjustment to 2012 savings	True-up	6,574	6,574	6,574	6,574	6,574							3	3	3	3	3						100.00%	0.00%	0.00%	0.00%	
4	Conservation Instant Coupon Bc	Verified	12,096	12,096	12,096	12,096	11,914							2	2	2	2	2						100.00%				100%
	Adjustment to 2012 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
5	Bi-Annual Retailer Event	Verified	231,685	231,685	231,685	231,685	208,270							13	13	13	13	12						100.00%				100%
	Adjustment to 2012 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
6	Retailer Co-op	Verified	0																									0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
7	Residential Demand Response	Verified	3,263	0	0	0	0							450	0	0	0	0										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
8	Residential Demand Response I	Verified																										0%
	Adjustment to 2012 savings	True-up		484	0										494	446								0.00%	0.00%	0.00%	0.00%	
9	Residential New Construction	Verified																										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Business Program																											
10	Retrofit	Verified	1,456,233	1,456,233	1,456,233	1,443,057	1,443,057						12	245	245	245	241	241								100%		100%
	Adjustment to 2012 savings	True-up	653,792	653,792	653,792	653,792	653,792						12	91	91	91	91	91						0.00%	0.00%	100.00%	0.00%	
11	Direct Install Lighting	Verified	46,962	46,962	46,414	34,154	34,154						12	12	12	12	9	9							100%			100%
	Adjustment to 2012 savings	True-up											12											0.00%	100.00%	0.00%	0.00%	
12	Building Commissioning	Verified											3															0%
	Adjustment to 2012 savings	True-up											3											0.00%	0.00%	0.00%	0.00%	
13	New Construction	Verified											12															0%
	Adjustment to 2012 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
14	Energy Audit	Verified											12															0%
	Adjustment to 2012 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
15	Small Commercial Demand Response	Verified																										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
16	Small Commercial Demand Response (IHD)	Verified																										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
17	Demand Response 3	Verified	1,581	0	0	0	0							109	0	0	0	0										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Industrial Program																											
18	Process & System Upgrades	Verified											12															0%
	Adjustment to 2012 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
19	Monitoring & Targeting	Verified											12															0%
	Adjustment to 2012 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
20	Energy Manager	Verified											12															0%
	Adjustment to 2012 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
21	Retrofit	Verified											12															0%
	Adjustment to 2012 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
22	Demand Response 3	Verified	10,604	0	0	0	0							440	0	0	0	0										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Home Assistance Program																											
23	Home Assistance Program	Verified																										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Aboriginal Program																											
24	Home Assistance Program	Verified																										0%
	Adjustment to 2012 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
25	Direct Install Lighting	Verified											0															0%
	Adjustment to 2012 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Pre-2011 Programs completed in 2011																											

26	Electricity Retrofit Incentive Program	Verified											12															0%
	Adjustment to 2012 savings	True-up											12													0.00%	0.00%	0.00%	0.00%	
27	High Performance New Construction	Verified	947	947	947	947	947						12	1	1	1	1	1										100.00%		100%
	Adjustment to 2012 savings	True-up											12													0.00%	0.00%	100.00%	0.00%	
28	Toronto Comprehensive	Verified											0																0%
	Adjustment to 2012 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
29	Multifamily Energy Efficiency Rel	Verified											0																0%
	Adjustment to 2012 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
30	LDC Custom Programs	Verified											0																0%
	Adjustment to 2012 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
	Other																												
31	Program Enabled Savings	Verified											0																0%
	Adjustment to 2012 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
32	Time of Use Savings	Verified											0																0%
	Adjustment to 2012 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
33	LDC Pilots	Verified											0																0%
	Adjustment to 2012 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
	Actual CDM Savings in 2012		**2,899,926**	**2,884,962**	**2,883,930**	**2,858,273**	**2,793,941**							**1,607**	**1,102**	**1,054**	**601**	**591**								**726,544**	**46,962**	**4,050**	**0**	
	Forecast CDM Savings in 2012																									**0**	**0**	**0**	**0**	

Distribution Rate in 2012	$0.01490	$0.02050	$3.98120	$0.00000	
Lost Revenue in 2012 from 2011 programs	$17,952.67	$900.39	$14,378.72	$0.00	$33,231.78
Lost Revenue in 2012 from 2012 programs	$10,825.50	$962.73	$16,121.95	$0.00	$27,910.18
Total Lost Revenues in 2012	**$28,778.18**	**$1,863.12**	**$30,500.67**	**$0.00**	**$61,141.96**
Forecast Lost Revenues in 2012	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2012					**$61,141.96**
2012 Savings Persisting in 2013	726,544	46,962	4,050	0	
2012 Savings Persisting in 2014	726,544	46,414	4,050	0	
2012 Savings Persisting in 2015	726,323	34,154	4,002	0	
2012 Savings Persisting in 2016	661,991	34,154	3,992	0	
2012 Savings Persisting in 2017	0	0	0	0	
2012 Savings Persisting in 2018	0	0	0	0	
2012 Savings Persisting in 2019	0	0	0	0	
2012 Savings Persisting in 2020	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 4-c. 2013 Lost Revenues Work Form Return to top

	Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA				
			2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Residential	GS<50 kW	GS>50 kW	Streetlighting	Total
	Consumer Program																							kWh	kWh	KW	kW	
1	Appliance Retirement	Verified	61,731	61,731	61,731	61,731								9	9	9	9							100.00%				100%
	Adjustment to 2013 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
2	Appliance Exchange	Verified	10,714	10,714	10,714	10,714								6	6	6	6							100.00%				100%
	Adjustment to 2013 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
3	HVAC Incentives	Verified	398,521	398,521	398,521	398,521								232	232	232	232							100.00%				100%
	Adjustment to 2013 savings	True-up	20,448	20,448	20,448	20,448								12	12	12	12							100.00%	0.00%	0.00%	0.00%	
4	Conservation Instant Coupon Bc	Verified	66,677	66,677	64,108	54,313								4	4	4	4							100.00%				100%
	Adjustment to 2013 savings	True-up	204	204	194	168								0	0	0	0							100.00%	0.00%	0.00%	0.00%	
5	Bi-Annual Retailer Event	Verified	148,621	148,621	139,666	109,106								10	10	10	8							100.00%				100%
	Adjustment to 2013 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
6	Retailer Co-op	Verified																										0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
7	Residential Demand Response	Verified	1,001	0	0	0								1,390	0	0	0							0.00%				0%
	Adjustment to 2013 savings	True-up		0											1,259									0.00%	0.00%	0.00%	0.00%	
8	Residential Demand Response (	Verified																										0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
9	Residential New Construction	Verified																						100.00%				100%
	Adjustment to 2013 savings	True-up	20,661	20,661	20,661	20,661								1	1	1	1							100.00%	0.00%	0.00%	0.00%	
	Business Program																											
10	Retrofit	Verified	1,648,280	1,647,989	1,647,989	1,647,989							12	279	279	279	279									100%		100%
	Adjustment to 2013 savings	True-up	298,471	290,890	290,640	290,640							12	101	99	99	99							0.00%	0.00%	100.00%	0.00%	
11	Direct Install Lighting	Verified	129,289	129,289	127,121	109,680							12	37	37	36	32								100%			100%
	Adjustment to 2013 savings	True-up											12											0.00%	100.00%	0.00%	0.00%	
12	Building Commissioning	Verified											3															0%
	Adjustment to 2013 savings	True-up											3											0.00%	0.00%	0.00%	0.00%	
13	New Construction	Verified											12													100.00%		100%
	Adjustment to 2013 savings	True-up	10,663	10,663	10,663	10,663							12	1	1	1	1							0.00%	0.00%	100.00%	0.00%	
14	Energy Audit	Verified											12															0%
	Adjustment to 2013 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
15	Small Commercial Demand Response	Verified																										0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
16	Small Commercial Demand Response (IHD)	Verified																										0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
17	Demand Response 3	Verified	1,473											110														0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Industrial Program																											
18	Process & System Upgrades	Verified											12															0%
	Adjustment to 2013 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
19	Monitoring & Targeting	Verified											12													100.00%		100%
	Adjustment to 2013 savings	True-up	148,348	148,348	148,348	148,348							12	54	54	54	54							0.00%	0.00%	100.00%	0.00%	
20	Energy Manager	Verified											12															0%
	Adjustment to 2013 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
21	Retrofit	Verified											12															0%
	Adjustment to 2013 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
22	Demand Response 3	Verified	11,248											494														0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Home Assistance Program																											
23	Home Assistance Program	Verified	66,033	65,994	65,990	59,386								5	5	5	5							100%				100%
	Adjustment to 2013 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
	Aboriginal Program																											
24	Home Assistance Program	Verified																										0%
	Adjustment to 2013 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
25	Direct Install Lighting	Verified											0															0%
	Adjustment to 2013 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Pre-2011 Programs completed in 2011																											

26	Electricity Retrofit Incentive Program	Verified											12																0%
	Adjustment to 2013 savings	True-up											12													0.00%	0.00%	0.00%	0.00%	
27	High Performance New Construction	Verified											12																0%
	Adjustment to 2013 savings	True-up											12													0.00%	0.00%	0.00%	0.00%	
28	Toronto Comprehensive	Verified											0																0%
	Adjustment to 2013 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
29	Multifamily Energy Efficiency Rel	Verified											0																0%
	Adjustment to 2013 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
30	LDC Custom Programs	Verified											0																0%
	Adjustment to 2013 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
	Other																												
31	Program Enabled Savings	Verified											0																0%
	Adjustment to 2013 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
32	Time of Use Savings	Verified											0																0%
	Adjustment to 2013 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
33	LDC Pilots	Verified											0																0%
	Adjustment to 2013 savings	True-up											0													0.00%	0.00%	0.00%	0.00%	
	Actual CDM Savings in 2013		**3,042,382**	**3,020,749**	**3,006,793**	**2,942,366**								**2,747**	**2,010**	**749**	**741**								**793,609**	**129,289**	**5,227**	**0**	
	Forecast CDM Savings in 2013																								**0**	**0**	**0**	**0**	

Distribution Rate in 2013	$0.01440	$0.01970	$3.98310	$0.00000	
Lost Revenue in 2013 from 2011 programs	$17,350.23	$816.63	$14,385.58	$0.00	$32,552.44
Lost Revenue in 2013 from 2012 programs	$10,462.23	$925.16	$16,129.64	$0.00	$27,517.03
Lost Revenue in 2013 from 2013 programs	$11,427.98	$2,546.99	$20,819.98	$0.00	$34,794.95
Total Lost Revenues in 2013	**$39,240.44**	**$4,288.78**	**$51,335.20**	**$0.00**	**$94,864.42**
Forecast Lost Revenues in 2013	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2013					**$94,864.42**

2013 Savings Persisting in 2014	793,570	129,289	5,203	0
2013 Savings Persisting in 2015	782,032	127,121	5,203	0
2013 Savings Persisting in 2016	735,047	109,680	5,197	0
2013 Savings Persisting in 2017	0	0	0	0
2013 Savings Persisting in 2018	0	0	0	0
2013 Savings Persisting in 2019	0	0	0	0
2013 Savings Persisting in 2020	0	0	0	0

Note: LDC to make note of key assumptions included above

Table 4-d. 2014 Lost Revenues Work Form Return to Top

	Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA				
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Residential	GS<50 kW	GS>50 kW	Streetlighting	Total
	Consumer Program																							kWh	kWh	KW	kW	
1	Appliance Retirement	Verified	47,808	47,808	47,808									7	7	7								100%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
2	Appliance Exchange	Verified	15,516	15,516	15,516									9	9	9								100%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
3	HVAC Incentives	Verified	518,947	518,947	518,947									281	281	281								100%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
4	Conservation Instant Coupon Bc	Verified	245,067	228,237	220,076									18	17	17								100%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
5	Bi-Annual Retailer Event	Verified	1,063,216	922,329	848,906									70	61	56								100%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
6	Retailer Co-op	Verified																										0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
7	Residential Demand Response	Verified	0											342														0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
8	Residential Demand Response (	Verified																										0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
9	Residential New Construction	Verified																						100.00%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
	Business Program																											
10	Retrofit	Verified	2,346,163	2,345,747	2,345,747								12	295	295	295										100%		100%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	
11	Direct Install Lighting	Verified	779,548	776,207	675,991								12	200	199	175									100%			100%
	Adjustment to 2014 savings	True-up											12											0.00%	100.00%	0.00%	0.00%	
12	Building Commissioning	Verified											3															0%
	Adjustment to 2014 savings	True-up											3											0.00%	0.00%	0.00%	0.00%	
13	New Construction	Verified	165,883	165,883	165,883								12	34	34	34										100.00%		100%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	
14	Energy Audit	Verified	456,915	456,915	456,915								12	94	94	94										100%		100%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	
15	Small Commercial Demand Response	Verified																										0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
16	Small Commercial Demand Response (IHD)	Verified																										0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
17	Demand Response 3	Verified	0											76														0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Industrial Program																											
18	Process & System Upgrades	Verified											12															0%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
19	Monitoring & Targeting	Verified											12													100.00%		100%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	
20	Energy Manager	Verified											12															0%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
21	Retrofit	Verified											12															0%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
22	Demand Response 3	Verified	0											448														0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
	Home Assistance Program																											
23	Home Assistance Program	Verified	99,080	98,876	89,999									9	9	8								100%				100%
	Adjustment to 2014 savings	True-up																						100.00%	0.00%	0.00%	0.00%	
	Aboriginal Program																											
24	Home Assistance Program	Verified																										0%
	Adjustment to 2014 savings	True-up																						0.00%	0.00%	0.00%	0.00%	
25	Direct Install Lighting	Verified											0															0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Pre-2011 Programs completed in 2011																											
26	Electricity Retrofit Incentive Program	Verified											12															0%

	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
27	High Performance New Construction	Verified											12															0%
	Adjustment to 2014 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	
28	Toronto Comprehensive	Verified											0															0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
29	Multifamily Energy Efficiency Rel	Verified											0															0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
30	LDC Custom Programs	Verified											0															0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Other																											
31	Program Enabled Savings	Verified											0															0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
32	Time of Use Savings	Verified	0										0	449														0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
33	LDC Pilots	Verified											0															0%
	Adjustment to 2014 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	
	Actual CDM Savings in 2014		**5,738,144**	**5,576,465**	**5,385,788**									**2,331**	**1,005**	**974**								**1,989,635**	**779,548**	**5,071**	**0**	
	Forecast CDM Savings in 2014																							**0**	**0**	**0**	**0**	

Distribution Rate in 2014	$0.01460	$0.02000	$4.03890	$0.00000	
Lost Revenue in 2014 from 2011 programs	$17,573.66	$666.92	$14,587.11	$0.00	$32,827.68
Lost Revenue in 2014 from 2012 programs	$10,607.54	$928.29	$16,355.61	$0.00	$27,891.43
Lost Revenue in 2014 from 2013 programs	$11,586.12	$2,585.78	$21,014.72	$0.00	$35,186.62
Lost Revenue in 2014 from 2014 programs	$29,048.67	$15,590.95	$20,480.62	$0.00	$65,120.24
Total Lost Revenues in 2014	**$68,815.99**	**$19,771.93**	**$72,438.05**	**$0.00**	**$161,025.98**
Forecast Lost Revenues in 2014	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2014					**$161,025.98**

2014 Savings Persisting in 2015	1,831,713	776,207	5,071	0
2014 Savings Persisting in 2016	1,741,252	675,991	5,065	0
2014 Savings Persisting in 2017	0	0	0	0
2014 Savings Persisting in 2018	0	0	0	0
2014 Savings Persisting in 2019	0	0	0	0
2014 Savings Persisting in 2020	0	0	0	0

Note: LDC to make note of key assumptions included above

Ontario Energy Board

LRAMVA Work Form:
2015 - 2020 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 2015-2020 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.

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 initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future can be claimed as approved LRAMVA amounts are considered to be final.

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 (DR3) savings should generally not be included with the LRAMVA calculation, unless suported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.

4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.

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. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

Tables

Table 5-a. 2015 Lost Revenues Work Form

	Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA											Total
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Residential	GS<50 kW	GS>50 kW	Streetlighting								
																								kWh	kWh	kW	kW	0	0	0	0	0	0	0	0	0	0	
	Legacy Framework																																		
	Residential Program																																		
1	Coupon Initiative	Verified	463,048	458,886										31	31									100.00%											100%
	Adjustment to 2015 savings	True-up	87,602	86,378										6	6									100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Bi-Annual Retailer Event Initiative	Verified	812,151	797,717										55	54									100.00%											100%
	Adjustment to 2015 savings	True-up	8,401	8,302										1	1									100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Appliance Retirement Initiative	Verified	12,724	12,724										2	2									100.00%											100%
	Adjustment to 2015 savings	True-up																						100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	HVAC Incentives Initaitive	Verified	1,140,449	1,140,449										599	599									100.00%											100%
	Adjustment to 2015 savings	True-up	29,105	29,105										15	15									100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Residential New Construction and Major	Verified																																	0%
	Adjustment to 2015 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%
	Commercial & Institutional Program																																		
6	Energy Audit Initiative	Verified											12																						0%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Efficiency: Equipment Replacement Incentive Initiative	Verified	2,101,231	2,101,231									12	296	296											21%	79%									100%
	Adjustment to 2015 savings	True-up	84,510	84,510									12	41	41									0.00%	21.10%	78.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Direct Install Lighting and Water Heating Initiative	Verified	155,411	129,008									12	33	27										100%											100%
	Adjustment to 2015 savings	True-up	-40,159	-13,755									12	-9	-4									0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	New Construction and Major Renovation Initiative	Verified											12													100.00%										100%
	Adjustment to 2015 savings	True-up	84,385	84,385									12	30	30									0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Existing Building Commissioning Incentive Initiative	Verified											3																						0%
	Adjustment to 2015 savings	True-up											3											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Industrial Program																																		
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative	Verified											12																						0%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Verified	244,000	0									12	0	0											100.00%										100%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative	Verified	10,350	0									12	0	0											100.00%										100%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Low Income Program																																		
14	Low Income Initiative	Verified	14,599	11,059									12	1	1										100%											100%
	Adjustment to 2015 savings	True-up											12											100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Other																																		
15	Aboriginal Conservation Program	Verified											0																						0%
	Adjustment to 2015 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Program Enabled Savings	Verified											0																						0%
	Adjustment to 2015 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Conservation Fund Pilots																																		
17	Conservation Fund Pilot - EnerNOC	Verified											0																						0%
	Adjustment to 2015 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Loblaws Pilot	Verified											0																						0%
	Adjustment to 2015 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Conservation Fund Pilot - SEG	Verified											0																						0%
	Adjustment to 2015 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Social Benchmarking Pliot	Verified											0																						0%
	Adjustment to 2015 savings	True-up											0											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Conservation First Framework																																		
	Residential Province-Wide Programs																																		
21	Save on Energy Coupon Program	Verified																																	0%
	Adjustment to 2015 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%
22	Save on Energy Heating and Cooling Program	Verified																																	0%
	Adjustment to 2015 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%
23	Save on Energy New Construction Program	Verified																																	0%
	Adjustment to 2015 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%
24	Save on Energy Home Assistance Program	Verified																																	0%
	Adjustment to 2015 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%
	Non-Residential Province-Wide Programs																																		
25	Save on Energy Audit Funding Program	Verified											12																						0%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Save on Energy Retrofit Program	Verified	43,857	43,857									12	10	10											21%	79%									100%
	Adjustment to 2015 savings	True-up	121,987	121,987									12	27	27									0.00%	21.10%	78.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Save on Energy Small Business Lighting Program	Verified											12																						0%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	Save on Energy High Performance New Construction Program	Verified											12																						0%
	Adjustment to 2015 savings	True-up											12											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	Save on Energy Existing Building Commissioning Program	Verified											3																						0%
	Adjustment to 2015 savings	True-up											3											0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

30	Save on Energy Process & Systems Upgrades Program	Verified										12																			0%
	Adjustment to 2015 savings	True-up										12									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	Save on Energy Monitoring & Targeting Program	Verified										12																			0%
	Adjustment to 2015 savings	True-up										12									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	Save on Energy Energy Manager Program	Verified										12																			0%
	Adjustment to 2015 savings	True-up										12									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Local & Regional Programs																														
33	Business Refrigeration Local Program	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34	First Nation Conservation Local Program	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
35	Social Benchmarking Local Program	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Pilot Programs																														
36	Enersource Hydro Mississauga Inc. - Performance-Based Conservation Pilot Program - Conservation Fund	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	EnWin Utilities Ltd. - Building Optimization Pilot	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	EnWin Utilities Ltd. - Re-Invest Pilot	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	Horizon Utilities Corporation - ECM Furnace Motor Pilot	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	Horizon Utilities Corporation - Social Benchmarking Pilot	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
42	Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot	Verified																													0%
	Adjustment to 2015 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%	
43	Kitchener-Wilmot Hydro Inc. - Pilot - DCKV	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	Niagara-on-the-Lake Hydro Inc. - Direct Install Energy Efficiency Measures for the Agricultural Sector	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	Oakville Hydro Electricity Distribution Inc. - Direct Install - Hydronic	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
46	Oakville Hydro Electricity Distribution Inc. - Direct Install - RTU Controls	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
47	Toronto Hydro-Electric System Limited - Direct Install - Hydronic (Pilot Savings)	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	Toronto Hydro-Electric System Limited - Direct Install - RTU Controls (Pilot Savings)	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
49	Toronto Hydro-Electric System Limited - PFP - Large (Pilot Savings)	Verified										0																			0%
	Adjustment to 2015 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Actual CDM Savings in 2015		**5,373,651**	**5,095,843**									**1,138**	**1,136**							**2,568,079**	**611,418**	**3,901**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	Forecast CDM Savings in 2015																				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	Distribution Rate in 2015																				$0.01480	$0.02030	$4.09140	$6.89720	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
	Lost Revenue in 2015 from 2011 programs																				$16,151.44	$676.92	$14,776.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$31,605.02
	Lost Revenue in 2015 from 2012 programs																				$10,749.57	$693.33	$16,372.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27,815.70
	Lost Revenue in 2015 from 2013 programs																				$11,574.08	$2,580.55	$21,287.88	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$35,442.51
	Lost Revenue in 2015 from 2014 programs																				$27,109.35	$15,757.00	$20,746.83	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$63,613.19
	Lost Revenue in 2015 from 2015 programs																				$38,007.57	$12,411.78	$15,960.83	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$66,380.18
	Total Lost Revenues in 2015																				**$103,592.01**	**$32,119.58**	**$89,145.01**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$224,856.60**
	Forecast Lost Revenues in 2015																				**$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**
	LRAMVA in 2015																														**$224,856.60**
	2015 Savings Persisting in 2016																				2,544,620	611,419	3,901	0	0	0	0	0	0	0	0	0	
	2015 Savings Persisting in 2017																				0	0	0	0	0	0	0	0	0	0	0	0	
	2015 Savings Persisting in 2018																				0	0	0	0	0	0	0	0	0	0	0	0	
	2015 Savings Persisting in 2019																				0	0	0	0	0	0	0	0	0	0	0	0	
	2015 Savings Persisting in 2020																				0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-b. 2016 Lost Revenues Work Form Return to top

	Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA											
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Residential	GS<50 kW	GS>50 kW	Streetlighting								Total
	Legacy Framework																							kWh	kWh	kW	kW	0	0	0	0	0	0	0	0	0	0	
	Residential Program																																			
1	Coupon Initiative	Verified																																	0%
	Adjustment to 2016 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%	0.00%	
2	Bi-Annual Retailer Event Initiative	Verified																																	0%
	Adjustment to 2016 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%	0.00%	
3	Appliance Retirement Initiative	Verified																																	0%
	Adjustment to 2016 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%	0.00%	
4	HVAC Incentives Initaitive	Verified																																	0%
	Adjustment to 2016 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%	0.00%	
5	Residential New Construction and Major Renovation Initiative	Verified																																	0%
	Adjustment to 2016 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%	0.00%	
	Commercial & Institutional Program																																			
6	Energy Audit Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
7	Efficiency: Equipment Replacement Incentive Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
8	Direct Install Lighting and Water Heating Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
9	New Construction and Major Renovation Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
10	Existing Building Commissioning Incentive Initiative	Verified											3																						0%
	Adjustment to 2016 savings	True-up											3											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%	
	Industrial Program																																			
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
	Low Income Program																																			
14	Low Income Initiative	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
	Other																																			
15	Aboriginal Conservation Program	Verified											0																						0%
	Adjustment to 2016 savings	True-up											0											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%	
16	Program Enabled Savings	Verified											0																						0%
	Adjustment to 2016 savings	True-up											0											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%	
	Conservation Fund Pilots																																			
17	Conservation Fund Pilot - EnerNOC	Verified											0																						0%
	Adjustment to 2016 savings	True-up											0											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%	
18	Loblaws Pilot/HOME DEPOT Appliance Market Uplift	Verified	925										0	0										100.00%											100%
	Adjustment to 2016 savings	True-up											0											100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
19	Conservation Fund Pilot - SEG	Verified											0																						0%
	Adjustment to 2016 savings	True-up											0											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%	
20	Social Benchmarking Pliot	Verified											0																						0%
	Adjustment to 2016 savings	True-up											0											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%	
	Conservation First Framework																																			
	Residential Province-Wide Programs																																			
21	Save on Energy Coupon Program	Verified	5,429,010											353										100.00%											100%
	Adjustment to 2016 savings	True-up	617,704											39										100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22	Save on Energy Heating and Cooling Program	Verified	1,022,301											302										100.00%											100%
	Adjustment to 2016 savings	True-up	6,825											2										100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23	Save on Energy New Construction Program	Verified																																	0%
	Adjustment to 2016 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%	0.00%	
24	Save on Energy Home Assistance Program	Verified	6,075											1										100.00%											100%
	Adjustment to 2016 savings	True-up																						100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Non-Residential Province-Wide Programs																																			
25	Save on Energy Audit Funding Program	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
26	Save on Energy Retrofit Program	Verified	1,941,096										12	194											4%	96%									100%
	Adjustment to 2016 savings	True-up	331,752										12	111										0.00%	4.17%	96.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
27	Save on Energy Small Business Lighting Program	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
28	Save on Energy High Performance New Construction Program	Verified											12																						0%
	Adjustment to 2016 savings	True-up											12											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%	
29	Save on Energy Existing Building Commissioning Program	Verified											3																						0%

	Adjustment to 2016 savings	True-up										3									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
30	Save on Energy Process & Systems Upgrades Program	Verified										12																				0%
	Adjustment to 2016 savings	True-up										12									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	Save on Energy Monitoring & Targeting Program	Verified										12																				0%
	Adjustment to 2016 savings	True-up										12									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	Save on Energy Energy Manager Program	Verified										12											100.00%									100%
	Adjustment to 2016 savings	True-up	3,366									12	3								0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Local & Regional Programs																															
33	Business Refrigeration Local Program	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34	First Nation Conservation Local Program	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
35	Social Benchmarking Local Program	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Pilot Programs																															
36	Enersource Hydro Mississauga Inc. - Performance-Based Conservation Pilot Program - Conservation Fund	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	EnWin Utilities Ltd. - Building Optimization Pilot	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	EnWin Utilities Ltd. - Re-Invest Pilot	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	Horizon Utilities Corporation - ECM Furnace Motor Pilot	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	Horizon Utilities Corporation - Social Benchmarking Pilot	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
42	Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot	Verified																														0%
	Adjustment to 2016 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%	
43	Kitchener-Wilmot Hydro Inc. - Pilot - DCKV	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	Niagara-on-the-Lake Hydro Inc. - Direct Install Energy Efficiency Measures for the Agricultural Sector	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	Oakville Hydro Electricity Distribution Inc. - Direct Install - Hydronic	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
46	Oakville Hydro Electricity Distribution Inc. - Direct Install - RTU Controls	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
47	Toronto Hydro-Electric System Limited - Direct Install - Hydronic (Pilot Savings)	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	Toronto Hydro-Electric System Limited - Direct Install - RTU Controls (Pilot Savings)	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
49	Toronto Hydro-Electric System Limited - PFP - Large (Pilot Savings)	Verified										0																				0%
	Adjustment to 2016 savings	True-up										0									0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	Actual CDM Savings in 2016		**9,359,054**										**1,005**								**7,082,840**	**94,710**	**3,552**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	Forecast CDM Savings in 2016																				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	Distribution Rate in 2016																				$0.01130	$0.02070	$4.16500	$7.02130	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
	Lost Revenue in 2016 from 2011 programs																				$10,116.13	$678.96	$15,030.49	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,825.57
	Lost Revenue in 2016 from 2012 programs																				$7,480.50	$706.99	$16,627.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$24,815.34
	Lost Revenue in 2016 from 2013 programs																				$8,306.03	$2,270.37	$21,646.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$32,223.23
	Lost Revenue in 2016 from 2014 programs																				$19,676.15	$13,993.01	$21,094.56	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$54,763.72
	Lost Revenue in 2016 from 2015 programs																				$28,754.21	$12,656.37	$16,247.95	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$57,658.52
	Lost Revenue in 2016 from 2016 programs																				$80,036.09	$1,960.49	$14,794.91	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$96,791.49
	Total Lost Revenues in 2016																				**$154,369.10**	**$32,266.19**	**$105,442.58**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$292,077.87**
	Forecast Lost Revenues in 2016																				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	LRAMVA in 2016																															**$292,077.87**
	2016 Savings Persisting in 2017																				0	0	0	0	0	0	0	0	0	0	0	0	
	2016 Savings Persisting in 2018																				0	0	0	0	0	0	0	0	0	0	0	0	
	2016 Savings Persisting in 2019																				0	0	0	0	0	0	0	0	0	0	0	0	
	2016 Savings Persisting in 2020																				0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Ontario Energy Board

LRAMVA Work Form:
Carrying Charges by Rate Class

Version 2.0 (2017)

Legend

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

Instructions

1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.

2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.

Table 6. Prescribed Interest Rates

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%
2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	
2017 Q2	
2017 Q3	
2017 Q4	
2018 Q1	
2018 Q2	
2018 Q3	
2018 Q4	
2019 Q1	
2019 Q2	
2019 Q3	
2019 Q4	
2020 Q1	
2020 Q2	
2020 Q3	
2020 Q4	

Check OEB website

Table 6-a. Calculation of Carrying Costs by Rate Class

Go to Tab 1: Summary

Month	Period	Quarter	Monthly Rate	Residential	GS<50 kW	GS>50 kW	Streetlighting											Total
Jan-11	2011	Q1	0.12%	$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
Feb-11	2011	Q1	0.12%	$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
Mar-11	2011	Q1	0.12%	$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
Apr-11	2011	Q2	0.12%	$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
May-11	2011	Q2	0.12%	$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
Jun-11	2011	Q2	0.12%	$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
Jul-11	2011	Q3	0.12%	$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
Aug-11	2011	Q3	0.12%	$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
Sep-11	2011	Q3	0.12%	$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
Oct-11	2011	Q4	0.12%	$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
Nov-11	2011	Q4	0.12%	$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
Dec-11	2011	Q4	0.12%	$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
Total for 2011				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																		
Opening Balance for 2012				**$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**
Jan-12	2011-2012	Q1	0.12%	$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
Feb-12	2011-2012	Q1	0.12%	$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
Mar-12	2011-2012	Q1	0.12%	$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
Apr-12	2011-2012	Q2	0.12%	$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
May-12	2011-2012	Q2	0.12%	$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
Jun-12	2011-2012	Q2	0.12%	$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
Jul-12	2011-2012	Q3	0.12%	$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
Aug-12	2011-2012	Q3	0.12%	$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
Sep-12	2011-2012	Q3	0.12%	$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
Oct-12	2011-2012	Q4	0.12%	$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
Nov-12	2011-2012	Q4	0.12%	$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
Dec-12	2011-2012	Q4	0.12%	$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
Total for 2012				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																		
Opening Balance for 2013				**$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**
Jan-13	2011-2013	Q1	0.12%	$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
Feb-13	2011-2013	Q1	0.12%	$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
Mar-13	2011-2013	Q1	0.12%	$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
Apr-13	2011-2013	Q2	0.12%	$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
May-13	2011-2013	Q2	0.12%	$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
Jun-13	2011-2013	Q2	0.12%	$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
Jul-13	2011-2013	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-13	2011-2013	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-13	2011-2013	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-13	2011-2013	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-13	2011-2013	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-13	2011-2013	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2013				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Amount Cleared																		
Opening Balance for 2014				**$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**
Jan-14	2011-2014	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-14	2011-2014	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-14	2011-2014	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-14	2011-2014	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-14	2011-2014	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-14	2011-2014	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-14	2011-2014	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-14	2011-2014	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-14	2011-2014	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-14	2011-2014	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-14	2011-2014	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-14	2011-2014	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2014				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																		
Opening Balance for 2015				**$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**
Jan-15	2011-2015	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-15	2011-2015	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-15	2011-2015	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-15	2011-2015	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-15	2011-2015	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-15	2011-2015	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-15	2011-2015	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-15	2011-2015	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-15	2011-2015	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-15	2011-2015	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-15	2011-2015	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-15	2011-2015	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2015				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																		
Opening Balance for 2016				**$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**
Jan-16	2011-2016	Q1	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-16	2011-2016	Q1	0.09%	$5.50	$1.15	$3.76	$1.59	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12.00
Mar-16	2011-2016	Q1	0.09%	$10.55	$2.20	$7.20	$3.04	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$23.00
Apr-16	2011-2016	Q2	0.09%	$16.05	$3.35	$10.96	$4.63	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$35.00
May-16	2011-2016	Q2	0.09%	$21.09	$4.41	$14.41	$6.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$46.00
Jun-16	2011-2016	Q2	0.09%	$26.60	$5.56	$18.17	$7.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$58.00
Jul-16	2011-2016	Q3	0.09%	$41.27	$8.63	$28.19	$11.91	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$90.00
Aug-16	2011-2016	Q3	0.09%	$47.69	$9.97	$32.58	$13.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$104.00
Sep-16	2011-2016	Q3	0.09%	$54.57	$11.41	$37.27	$15.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$119.00
Oct-16	2011-2016	Q4	0.09%	$61.45	$12.84	$41.97	$17.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$134.00
Nov-16	2011-2016	Q4	0.09%	$68.33	$14.28	$46.67	$19.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$149.00
Dec-16	2011-2016	Q4	0.09%	$75.21	$15.72	$51.37	$21.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$164.00
Total for 2016				**$428.31**	**$89.52**	**$292.56**	**$123.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$934.00**
Amount Cleared																		
Opening Balance for 2017				**$428.31**	**$89.52**	**$292.56**	**$123.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$934.00**
Jan-17	2011-2017	Q1	0.00%	$99.97	$20.90	$68.28	$28.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$218.00
Feb-17	2011-2017	Q1	0.00%	$99.97	$20.90	$68.28	$28.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$218.00
Mar-17	2011-2017	Q1	0.00%	$99.97	$20.90	$68.28	$28.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$218.00
Apr-17	2011-2017	Q2	0.00%	$99.97	$20.90	$68.28	$28.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$218.00
May-17	2011-2017	Q2	0.00%	$99.97	$20.90	$68.28	$28.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$218.00
Jun-17	2011-2017	Q2	0.00%	$99.97	$20.90	$68.28	$28.85	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$218.00
Jul-17	2011-2017	Q3	0.00%	$118.77	$24.83	$81.13	$34.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$259.00
Aug-17	2011-2017	Q3	0.00%	$120.61	$25.21	$82.38	$34.81	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$263.00
Sep-17	2011-2017	Q3	0.00%	$120.61	$25.21	$82.38	$34.81	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$263.00
Oct-17	2011-2017	Q4	0.00%	$164.63	$34.41	$112.45	$47.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$359.00
Nov-17	2011-2017	Q4	0.00%	$164.63	$34.41	$112.45	$47.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$359.00
Dec-17	2011-2017	Q4	0.00%	$164.63	$34.41	$112.45	$47.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$359.00
Total for 2017				**$1,882.00**	**$393.37**	**$1,285.51**	**$543.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$4,104.00**
Amount Cleared																		
Opening Balance for 2018				**$1,882.00**	**$393.37**	**$1,285.51**	**$543.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$4,104.00**
Jan-18	2011-2018	Q1	0.00%	$164.63	$34.41	$112.45	$47.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$359.00
Feb-18	2011-2018	Q1	0.00%	$164.63	$34.41	$112.45	$47.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$359.00
Mar-18	2011-2018	Q1	0.00%	$164.63	$34.41	$112.45	$47.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$359.00
Apr-18	2011-2018	Q2	0.00%	$207.73	$43.42	$141.89	$59.95	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$453.00
May-18	2011-2018	Q2	0.00%	$207.73	$43.42	$141.89	$59.95	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$453.00
Jun-18	2011-2018	Q2	0.00%	$207.73	$43.42	$141.89	$59.95	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$453.00
Jul-18	2011-2018	Q3	0.00%	$243.05	$50.80	$166.01	$70.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$530.00
Aug-18	2011-2018	Q3	0.00%	$243.05	$50.80	$166.01	$70.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$530.00
Sep-18	2011-2018	Q3	0.00%	$243.05	$50.80	$166.01	$70.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$530.00
Oct-18	2011-2018	Q4	0.00%	$243.05	$50.80	$166.01	$70.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$530.00
Nov-18	2011-2018	Q4	0.00%	$243.05	$50.80	$166.01	$70.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$530.00
Dec-18	2011-2018	Q4	0.00%	$243.05	$50.80	$166.01	$70.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$530.00
Total for 2018				**$4,457.36**	**$931.67**	**$3,044.62**	**$1,286.34**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$9,720.00**
Amount Cleared																		

Table 6-b. Calculation of Carrying Charges by Rate Class

Month	Cumulative Balance	Carrying Charges	Cumulative Carrying Charges	Balance including Carrying Charges	Quarter	Prescribed Interest Rate Approved Deferral & Variance Accounts	Residential	GS<50 kW	GS>50 kW	Streetlighting	Total
Opening Balance for 2016							**45.86%**	**9.59%**	**31.32%**	**13.23%**	**100.00%**
Jan-16	$ 12,637.48	$ -	$ -	$ 12,637.48	2016 Q1	1.10%	0	0	0	0	0.00
Feb-16	$ 25,274.96	$ 12.00	$ 12.00	$ 25,286.96	2016 Q1	1.10%	$ 5.50	$ 1.15	$ 3.76	$ 1.59	$ 12.00
Mar-16	$ 37,912.44	$ 23.00	$ 35.00	$ 37,947.44	2016 Q1	1.10%	$ 10.55	$ 2.20	$ 7.20	$ 3.04	$ 23.00
Apr-16	$ 50,549.91	$ 35.00	$ 70.00	$ 50,619.91	2016 Q2	1.10%	$ 16.05	$ 3.35	$ 10.96	$ 4.63	$ 35.00
May-16	$ 63,187.39	$ 46.00	$ 116.00	$ 63,303.39	2016 Q2	1.10%	$ 21.09	$ 4.41	$ 14.41	$ 6.09	$ 46.00
Jun-16	$ 97,815.38	$ 58.00	$ 174.00	$ 97,989.38	2016 Q2	1.10%	$ 26.60	$ 5.56	$ 18.17	$ 7.68	$ 58.00
Jul-16	$ 113,985.17	$ 90.00	$ 264.00	$ 114,249.17	2016 Q3	1.10%	$ 41.27	$ 8.63	$ 28.19	$ 11.91	$ 90.00
Aug-16	$ 130,154.96	$ 104.00	$ 368.00	$ 130,522.96	2016 Q3	1.10%	$ 47.69	$ 9.97	$ 32.58	$ 13.76	$ 104.00
Sep-16	$ 146,324.75	$ 119.00	$ 487.00	$ 146,811.75	2016 Q3	1.10%	$ 54.57	$ 11.41	$ 37.27	$ 15.75	$ 119.00
Oct-16	$ 162,494.53	$ 134.00	$ 621.00	$ 163,115.53	2016 Q4	1.10%	$ 61.45	$ 12.84	$ 41.97	$ 17.73	$ 134.00
Nov-16	$ 178,664.32	$ 149.00	$ 770.00	$ 179,434.32	2016 Q4	1.10%	$ 68.33	$ 14.28	$ 46.67	$ 19.72	$ 149.00
Dec-16	$ 238,312.89	$ 164.00	$ 934.00	**$ 239,246.89**	2016 Q4	1.10%	$ 75.21	$ 15.72	$ 51.37	$ 21.70	$ 164.00
Opening Balance for 2017	$ 238,312.89										
Jan-17	$ 238,312.89	$ 218.00	$ 1,152.00	$ 239,464.89	2017 Q1	1.10%	$ 99.97	$ 20.90	$ 68.28	$ 28.85	$ 218.00
Feb-17	$ 238,312.89	$ 218.00	$ 1,370.00	$ 239,682.89	2017 Q1	1.10%	$ 99.97	$ 20.90	$ 68.28	$ 28.85	$ 218.00
Mar-17	$ 238,312.89	$ 218.00	$ 1,588.00	$ 239,900.89	2017 Q1	1.10%	$ 99.97	$ 20.90	$ 68.28	$ 28.85	$ 218.00
Apr-17	$ 238,312.89	$ 218.00	$ 1,806.00	$ 240,118.89	2017 Q2	1.10%	$ 99.97	$ 20.90	$ 68.28	$ 28.85	$ 218.00
May-17	$ 238,312.89	$ 218.00	$ 2,024.00	$ 240,336.89	2017 Q2	1.10%	$ 99.97	$ 20.90	$ 68.28	$ 28.85	$ 218.00
Jun-17	$ 282,447.14	$ 218.00	$ 2,242.00	$ 284,689.14	2017 Q2	1.10%	$ 99.97	$ 20.90	$ 68.28	$ 28.85	$ 218.00
Jul-17	$ 287,430.19	$ 259.00	$ 2,501.00	$ 289,931.19	2017 Q3	1.10%	$ 118.77	$ 24.83	$ 81.13	$ 34.28	$ 259.00
Aug-17	$ 287,430.19	$ 263.00	$ 2,764.00	$ 290,194.19	2017 Q3	1.10%	$ 120.61	$ 25.21	$ 82.38	$ 34.81	$ 263.00
Sep-17	$ 287,430.19	$ 263.00	$ 3,027.00	$ 290,457.19	2017 Q3	1.10%	$ 120.61	$ 25.21	$ 82.38	$ 34.81	$ 263.00
Oct-17	$ 287,430.19	$ 359.00	$ 3,386.00	$ 290,816.19	2017 Q4	1.50%	$ 164.63	$ 34.41	$ 112.45	$ 47.51	$ 359.00
Nov-17	$ 287,430.19	$ 359.00	$ 3,745.00	$ 291,175.19	2017 Q4	1.50%	$ 164.63	$ 34.41	$ 112.45	$ 47.51	$ 359.00
Dec-17	$ 287,430.19	$ 359.00	$ 4,104.00	**$ 291,534.19**	2017 Q4	1.50%	$ 164.63	$ 34.41	$ 112.45	$ 47.51	$ 359.00
Opening Balance for 2018	$ 287,430.19										
Jan-18	$ 287,430.19	$ 359.00	$ 4,463.00	$ 291,893.19	2018 Q1	1.50%	$ 164.63	$ 34.41	$ 112.45	$ 47.51	$ 359.00
Feb-18	$ 287,430.19	$ 359.00	$ 4,822.00	$ 292,252.19	2018 Q1	1.50%	$ 164.63	$ 34.41	$ 112.45	$ 47.51	$ 359.00
Mar-18	$ 287,430.19	$ 359.00	$ 5,181.00	$ 292,611.19	2018 Q1	1.50%	$ 164.63	$ 34.41	$ 112.45	$ 47.51	$ 359.00
Apr-18	$ 287,430.19	$ 453.00	$ 5,634.00	$ 293,064.19	2018 Q2	1.89%	$ 207.73	$ 43.42	$ 141.89	$ 59.95	$ 453.00
May-18	$ 287,430.19	$ 453.00	$ 6,087.00	$ 293,517.19	2018 Q2	1.89%	$ 207.73	$ 43.42	$ 141.89	$ 59.95	$ 453.00
Jun-18	$ 336,626.86	$ 453.00	$ 6,540.00	$ 343,166.86	2018 Q2	1.89%	$ 207.73	$ 43.42	$ 141.89	$ 59.95	$ 453.00
Aug-18	$ 336,626.86	$ 530.00	$ 7,070.00	$ 343,696.86	2018 Q3	1.89%	$ 243.05	$ 50.80	$ 166.01	$ 70.14	$ 530.00
Aug-18	$ 336,626.86	$ 530.00	$ 7,600.00	$ 344,226.86	2018 Q3	1.89%	$ 243.05	$ 50.80	$ 166.01	$ 70.14	$ 530.00
Sep-18	$ 336,626.86	$ 530.00	$ 8,130.00	$ 344,756.86	2018 Q3	1.89%	$ 243.05	$ 50.80	$ 166.01	$ 70.14	$ 530.00
Oct-18	$ 336,626.86	$ 530.00	$ 8,660.00	$ 345,286.86	2018 Q4	1.89%	$ 243.05	$ 50.80	$ 166.01	$ 70.14	$ 530.00
Nov-18	$ 336,626.86	$ 530.00	$ 9,190.00	$ 345,816.86	2018 Q4	1.89%	$ 243.05	$ 50.80	$ 166.01	$ 70.14	$ 530.00
Dec-18	**$ 336,626.86**	$ 530.00	$ 9,720.00	**$ 346,346.86**	2018 Q4	1.89%	$ 243.05	$ 50.80	$ 166.01	$ 70.14	$ 530.00
							$ 4,457.36	$ 931.67	$ 3,044.62	$ 1,286.34	$ 9,720.00

Ontario Energy Board

Supporting Documentation:
LDC Persistence Savings Results from IESO

Version 3.0 (10/17)

Legend

User Inputs (Green)
Drop Down List (Blue)
Instructions (Grey)

Instructions (Steps)

1. Columns B to H of this tab have been structured in a way to match the formatting of the persistence report provided by the IESO. Please copy and paste the program information by initiative in Columns B to H and the corresponding demand and energy savings data by initiative in Columns L to BT of this work form.
2. Please identify the source of the report via the dropdown list in Column I.
3. To facilitate the identification of adjustments that may be available in a prospective year's results report, it will be easier to sort all the savings by implementation year (Column H). This can be done by clicking on the filter button at cell H25 (highlighted in orange). Before you sort values, please ensure that all table columns have filters.
4. Please identify what the savings value represents (i.e., current year savings for the year or an adjustment to a prior year) via the dropdown list in Column J. Current year savings would be identified with an implementation year that matches the year of the persistence report. A savings adjustment would be identified with a prior year implementation in the future year's results report.
5. Please manually input or link the applicable savings and adjustments (Columns L to BT) for all applicable initiatives in Tabs 4 and 5 of this work form.

NOTE: The Net Verified Peak Demand Savings table and Net Verified Energy Savings table below are in the reverse order to the accompanying tables in Tab 4 and Tab 5. The tables below match those provided by the IESO.

Table 7. 2011-2020 Verified Program Results and Persistence into Future Years

Year	#1					#2	#2	#3	#4	#1																						
Portfolio	Program	Initiative	LDC	Sector	Conservation Resource Type	Implementation Year	Identify Source of Report	Identify Status of Savings	Net Verified Annual Peak Demand Savings at the End-User Level (kW)																							
									2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Gen 1	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Current year savings	27	27	27	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Current year savings	171	161	151	141	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Current year savings	132	131	130	130	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129
Gen 1	Consumer	Construction Incnt Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Current year savings	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120
Gen 1	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Current year savings	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	3195	2565	-	-	-	-
Gen 1	Consumer	Retailer Co-op	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Current year savings	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-
Gen 1	Business	Demand Response 3 (part of the industrial program schedule)	Whitby Hydro Electric Corporation	Commercial & Institutional	DR		2011 Results Persistence	Current year savings	1096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2011 Results Persistence	Current year savings	219	219	219	109	98	98	98	98	87	87	87	87	76	76	76	76	65	65	65	65	65	65	65	65
Gen 1	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2011 Results Persistence	Current year savings	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	1412	-	-	-	-
Gen 1	Industrial	Demand Response 3	Whitby Hydro Electric Corporation	Industrial	DR		2011 Results Persistence	Current year savings	2173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Industrial	Retrofit	Whitby Hydro Electric Corporation	Industrial	EE		2011 Results Persistence	Current year savings	570	570	570	570	570	570	570	570	570	570	570	570	570	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Pre-2011 Programs Completed in the Term	Electricity Retrofit Incentive Program	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2011 Results Persistence	Current year savings	902	902	902	902	902	902	902	902	902	902	902	902	902	902	902	902	902	902	902	902	-	-	-	-
Gen 1	Pre-2011 Programs Completed in the Term	Large Performance New Construction	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2011 Results Persistence	Current year savings	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
Gen 1	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	C&I	EE		2012 Results Persistence	Current year savings	1	122	122	122	91	91	91	91	91	91	91	91	91	91	91	91	91	91	91	91	-	-	-	-
Gen 1	Business	Retrofit	Whitby Hydro Electric Corporation	C&I	EE		2012 Results Persistence	Current year savings	1	2855	2855	2855	2855	2855	2855	2855	2855	1900	1900	1900	331	331	331	221	221	221	221	221	-	-	-	-
Gen 1	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE		2012 Results Persistence	Current year savings	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
Gen 1	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE		2012 Results Persistence	Current year savings	1	131	131	131	131	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	-	-	-	-
Gen 1	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE		2012 Results Persistence	Current year savings	1	131	131	131	131	131	131	131	131	131	131	131	131	131	131	131	131	131	131	131	-	-	-	-
Gen 1	Consumer	Construction Incnt Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE		2012 Results Persistence	Current year savings	1	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	-	-	-	-
Gen 1	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE		2012 Results Persistence	Current year savings	1	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	2855	-	-	-	-
Gen 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR		2012 Results Persistence	Current year savings	1	4565	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Industrial	Demand Response 3	Whitby Hydro Electric Corporation	Industrial	DR		2012 Results Persistence	Current year savings	1	4565	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Pre-2011 Programs Completed in the Term	Large Performance New Construction	Whitby Hydro Electric Corporation	C&I	EE		2012 Results Persistence	Current year savings	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-
Gen 1	Business	Demand Response 3 (part of the industrial program schedule)	Whitby Hydro Electric Corporation	C&I	DR		2012 Results Persistence	Current year savings	1	909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1 - 2011 Adj	Business	Retrofit	Whitby Hydro Electric Corporation	C&I	EE		2011 Results Persistence	Adjustment	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	-	-	-	-
Gen 1 - 2011 Adj	Pre-2011 Programs Completed in the Term	Large Performance New Construction	Whitby Hydro Electric Corporation	C&I	EE		2011 Results Persistence	Adjustment	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	-	-	-	-
Gen 1 - 2011 Adj	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Adjustment	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-403	-	-	-	-
Gen 1 - 2011 Adj	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Adjustment	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	-	-	-	-
Gen 1 - 2011 Adj	Consumer	Construction Incnt Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE		2011 Results Persistence	Adjustment	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	-	-	-	-
500	Business	Sub 0	Whitby Hydro Electric Corporation	Commercial & Institutional	DR		2014 Results Persistence	Current year savings	-	-	1102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2014 Results Persistence	Current year savings	-	911	911	911	911	911	911	911	911	911	911	911	911	911	911	911	911	911	911	911	-	-	-	-
500	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2015 Results Persistence	Current year savings	-	-	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	2168	-	-	-	-
500	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	Commercial & Institutional	EE		2015 Results Persistence	Current year savings	-	-	878	878	878	878	878	878	878	878	878	878	878	878	878	878	878	878	878	878	-	-	-	-
500	Consumer	Retrofit Coupons	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	-	-	-	-
500	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	-	-	-	-
500	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	-	-	-	-
500	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	61	61	61	61	61	61	61	61	61	61	61	61	61	61	61	61	61	61	-	-	-	-
500	Consumer	Home Assistance Program	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	-	-	-	-
500	Consumer	HVAC	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	2162	-	-	-	-
500	Consumer	SaskatchewanPLUS	Whitby Hydro Electric Corporation	Residential	DR		2014 Results Persistence	Adjustment	-	-	4564	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Consumer	SaskatchewanPLUS	Whitby Hydro Electric Corporation	Residential	DR		2015 Results Persistence	Current year savings	-	-	1,2569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Consumer	SaskatchewanPLUS (NW)	Whitby Hydro Electric Corporation	Residential	DR		2014 Results Persistence	Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Consumer	SaskatchewanPLUS (NW)	Whitby Hydro Electric Corporation	Residential	DR		2015 Results Persistence	Current year savings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Industrial	Sub 0	Whitby Hydro Electric Corporation	Industrial	DR		2014 Results Persistence	Current year savings	-	-	4948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Current year savings	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Consumer	HVAC	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Adjustment	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	Commercial	EE		2014 Results Persistence	Current year savings	-	-	-	2061	1761	1761	1643	1643	1643	1643	1643	1643	1643	1643	1643	1643	1643	1643	1643	1643	-	-	-	-
500	Business	Energy Audit	Whitby Hydro Electric Corporation	Commercial	EE		2014 Results Persistence	Current year savings	-	-	-	941	941	941	941	941	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Business	Large Performance New Construction	Whitby Hydro Electric Corporation	Commercial	EE		2014 Results Persistence	Current year savings	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-
500	Business	Sub Performance New Construction	Whitby Hydro Electric Corporation	Commercial	EE		2014 Results Persistence	Current year savings	-	-	-	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	-	-	-	-
500	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial	EE		2014 Results Persistence	Adjustment	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial	EE		2015 Results Persistence	Adjustment	-	-	1202	901	901	901	901	901	901	901	901	901	901	901	901	901	901	901	901	901	-	-	-	-
500	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial	EE		2015 Results Persistence	Current year savings	-	-	-	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	2951	-	-	-	-
500	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Current year savings	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Current year savings	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	-	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	-	-	-	-
500	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Current year savings	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	-	70	60	50	50	50	50	50	50	50	50	50	50	40	40	40	40	40	30	30	30	30
500	Consumer	Construction Incnt Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Current year savings	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-
500	Consumer	Construction Incnt Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	-	18	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	-	-	-	-
500	Consumer	Home Assistance Program	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	-	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	-	-	-	-
500	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE		2014 Results Persistence	Adjustment	-	-	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	-	-	-	-
500	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	-	-	-	-
500	Consumer	Residential New Construction	Whitby Hydro Electric Corporation	Residential	EE		2015 Results Persistence	Current year savings	-	-	-	294	294	294	294	294	294	294	294	294	294	294	294	294	294	294	294	294	-	-	-	-
500	Industrial	Sub 0	Whitby Hydro Electric Corporation	Industrial	DR		2014 Results Persistence	Current year savings	-	-	-	4948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Industrial	Monitoring & Targeting	Whitby Hydro Electric Corporation	Industrial	EE		2014 Results Persistence	Adjustment	-	-	-	540	540	540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	Other	Tune-Up Low Savings	Whitby Hydro Electric Corporation	Other	EE		2014 Results Persistence	Current year savings	-	-	-	4948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Business	Demand Response 3	Whitby Hydro Electric Corporation	Commercial	DR		2014 Results Persistence	Current year savings	-	-	-	754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR		2014 Results Persistence	Adjustment	-	-	-	4948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR		2014 Results Persistence	Current year savings	-	-	-	1,2356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR		2015 Results Persistence	Current year savings	-	-	-	3432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gen 1	Industrial	Demand Response 3	Whitby Hydro Electric Corporation	Industrial	DR		2014 Results Persistence	Current year savings	-	-	-	4488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Legacy Fitchmark	Coupon Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	31	31	31	31	31	31	31	31	31	31	31	26	26	26	26	26	26	10	10	10
	Legacy Fitchmark	Bi-Annual Retailer Event Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	55	54	54	54	54	54	54	54	54	54	54	45	45	45	45	45	45	18	18	18
	Legacy Fitchmark	Appliance Retirement Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	27	27	27	27	27	27	27	27	27	27	27	23	23	23	23	23	23	9	9	9
	Legacy Fitchmark	HVAC Incentives Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	582	-
	Legacy Fitchmark	Efficiency: Equipment Replacement Incentive Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	296	296	296	296	296	296	296	296	296	296	296	253	253	253	253	253	253	101	101	101
	Legacy Fitchmark	Direct Install Lighting and Water Heating Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	89	275	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231	231
	Legacy Fitchmark	Process and Systems Upgrades Initiatives - Energy Manager Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Legacy Fitchmark	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Legacy Fitchmark	New Construction Initiative	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation				2015 Results Persistence	Current year savings	-	-	-	-	30	102	102	102	102	102	102	102	102	102	102	76	76	76	76	76	76	27	27	27
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	20	243	243	243	243	243	243	243	243	243	243	182	182	182	182	182	182	64	64	64
	Legacy Fitchmark	Coupon Initiative	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	1	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	1	1	1
	Legacy Fitchmark	Bi-Annual Retailer Event Initiative	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	Legacy Fitchmark	HVAC Incentives Initiative	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	30	114	114	114	114	114	114	114	114	114	114	85	85	85	85	85	85	30	30	30
	Legacy Fitchmark	Efficiency: Equipment Replacement Incentive Initiative	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	1	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	1	1	1
	Legacy Fitchmark	New Construction and Master Recognition Initiative	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	30	107	107	107	107	107	107	107	107	107	107	80	80	80	80	80	80	28	28	28
	Conservation First Framework	Save on Energy Coupon Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Current year savings	-	-	-	-	353	353	353	353	353	353	353	353	353	353	353	265	265	265	265	265	265	127	-	-
	Conservation First Framework	Save on Energy Heating & Cooling Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Current year savings	-	-	-	-	803	803	803	803	803	803	803	803	803	803	803	602	602	602	602	602	602	289	289	289
	Conservation First Framework	Save on Energy Home Assistance Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Current year savings	-	-	-	-	1	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	1	1	1
	Conservation First Framework	Save on Energy New Construction Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Current year savings	-	-	-	-	161	644	644	644	644	644	644	644	644	644	644	483	483	483	483	483	483	161	161	161
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Current year savings	-	-	-	-	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1	1,1
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	1	1	1
	Conservation First Framework	Save on Energy Coupon Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1
	Conservation First Framework	Save on Energy Heating & Cooling Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	1	1	1
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	113	117	114	114	114	114	114	114	114	114	114	85	85	85	85	85	85	30	30	30
	Conservation First Framework	Save on Energy Manager Program	Whitby Hydro Electric Corporation				2016 Results Persistence	Adjustment	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Ontario Energy Board

Supporting Documentation:
LDC Persistence Savings Results from IESO

Legend

User Inputs (Green)
Drop Down List (Blue)
Instructions (Grey)

Instructions
(Steps)

1. Columns B to H of this tab have been structured in a way to match the formatting of the persistence report provided by the IESO. Please copy and paste the program information by initiative in Columns B to H and the c
2. Please identify the source of the report via the dropdown list in Column I.
3. To faciliate the identification of adjustments that may be available in a prospective year's results report, it will be easier to sort all the savings by implementation year (Column H). This can be done by clicking on the filte
4. Please identify what the savings value represents (i.e., current year savings for the year or an adjustment to a prior year) via the dropdown list in Column J. Current year savings would be identified with an implementati
5. Please manually input or link the applicable savings and adjustments (Columns L to BT) for all applicable initiatives in Tabs 4 and 5 of this work form.
NOTE: The Net Verified Peak Demand Savings table and Net Verified Energy Savings table below are in the reverse order to the accompanying tables in Tab 4 and Tab 5. The tables below match those prov

Table 7. 2011-2020 Verified Program Results and Persistence into Future Years

Step:	#1					#3	#2	#4	#1																									
Portfolio	Program	Initiative	LDC	Sector	Conservation Resource Type	(Implementation) Year	Identify Source of Report	Identify Status of Savings	Net Verified Annual Energy Savings at the End-User Level (kWh)																									
									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
Tier 1	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE	2011	2011 Results Persistence	Current year savings	3,509	3,509	3,509	2,611	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2011	2011 Results Persistence	Current year savings	226,453	226,453	226,453	226,149	153,557	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE	2011	2011 Results Persistence	Current year savings	254,227	254,227	254,227	254,227	232,345	208,440	157,150	156,577	202,365	64,937	23,382	20,582	20,582	15,201	15,201	13,812	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Conservation Instant Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE	2011	2011 Results Persistence	Current year savings	191,285	191,285	191,285	191,285	176,008	159,320	120,990	120,101	152,066	56,127	19,733	15,744	15,744	13,014	13,014	12,646	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE	2011	2011 Results Persistence	Current year savings	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	580,361	522,785	0	0	0	0	0	0	0
Tier 1	Consumer	Retailer Co-op	Whitby Hydro Electric Corporation	Residential	EE	2011	2011 Results Persistence	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Business	Demand Response 3 (part of the Industrial program schedule)	Whitby Hydro Electric Corporation	Commercial & Institutional	DR	2011	2011 Results Persistence	Current year savings	4,235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings	43,922	43,922	41,453	33,346	33,346	32,800	9,947	8,416	8,416	8,416	8,211	8,211	4,670	4,670	4,670	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings	824,817	824,817	824,817	824,817	824,817	824,817	824,817	824,817	623,935	623,935	623,935	623,935	135,940	135,940	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Industrial	Demand Response 3	Whitby Hydro Electric Corporation	Industrial	DR	2011	2011 Results Persistence	Current year savings	13,901	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Industrial	Retrofit	Whitby Hydro Electric Corporation	Industrial	EE	2011	2011 Results Persistence	Current year savings	364,108	364,108	364,108	364,108	364,108	364,108	364,108	364,108	364,108	364,108	364,108	364,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Pre-2011 Programs Completed in 2	Electricity Retrofit Incentive Program	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings	499,572	499,572	499,572	499,572	499,572	499,572	499,572	499,572	499,572	499,572	499,572	499,572	499,572	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Pre-2011 Programs Completed in 2	High Performance New Construction	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2011	2011 Results Persistence	Current year savings	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	38,721	2,127	2,127	2,127	2,127	2,127	2,127	2,127	2,127	2,127	2,127	2,127
Tier 1	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	C&I	EE	2012	2012 Results Persistence	Current year savings	0	46,962	46,962	46,414	34,154	34,154	22,191	22,191	22,191	22,191	22,191	20,616	20,616	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Business	Retrofit	Whitby Hydro Electric Corporation	C&I	EE	2012	2012 Results Persistence	Current year savings	0	1,456,233	1,456,233	1,456,233	1,443,057	1,443,057	1,436,047	1,412,736	1,412,736	1,409,666	1,095,323	1,065,798	1,065,798	118,015	118,015	118,015	49,271	49,271	49,271	49,271	49,271	0	0	0	0	0
Tier 1	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE	2012	2012 Results Persistence	Current year savings	0	5,077	5,077	5,077	5,060	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2012	2012 Results Persistence	Current year savings	0	92,074	92,074	92,074	91,869	56,195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE	2012	2012 Results Persistence	Current year savings	0	231,685	231,685	231,685	231,685	208,270	169,353	115,516	115,276	115,276	58,552	43,453	42,102	42,102	39,163	39,163	38,627	10,838	10,838	10,838	10,838	0	0	0	0	0
Tier 1	Consumer	Conservation Instant Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE	2012	2012 Results Persistence	Current year savings	0	12,096	12,096	12,096	12,096	11,914	11,914	5,610	5,579	5,579	5,579	906	730	730	627	627	604	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE	2012	2012 Results Persistence	Current year savings	0	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	379,038	330,730	0	0	0	0	0	0
Tier 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR	2012	2012 Results Persistence	Current year savings	0	3,263	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Industrial	Demand Response 3	Whitby Hydro Electric Corporation	Industrial	DR	2012	2012 Results Persistence	Current year savings	0	10,604	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Pre-2011 Programs Completed in 2	High Performance New Construction	Whitby Hydro Electric Corporation	C&I	EE	2012	2012 Results Persistence	Current year savings	0	947	947	947	947	947	947	947	947	947	947	947	947	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Business	Demand Response 3 (part of the Industrial program schedule)	Whitby Hydro Electric Corporation	C&I	DR	2012	2012 Results Persistence	Current year savings	0	1,581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1 - 2011 Adjus	Business	Retrofit	Whitby Hydro Electric Corporation	C&I	EE	2011	2012 Results Persistence	Adjustment	4,648	4,648	4,648	4,648	4,648	4,648	4,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1 - 2011 Adjus	Pre-2011 Programs Completed in 2	High Performance New Construction	Whitby Hydro Electric Corporation	C&I	EE	2011	2012 Results Persistence	Adjustment	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	9,943	0	0	0	0	0	0	0	0	0	0	0
Tier 1 - 2011 Adjus	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE	2011	2012 Results Persistence	Adjustment	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-72,230	-64,431	0	0	0	0	0	0	0
Tier 1 - 2011 Adjus	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE	2011	2012 Results Persistence	Adjustment	18,888	18,888	18,888	18,888	18,888	17,164	9,267	9,265	9,265	2,044	1,717	1,577	1,577	1,309	1,309	1,307	0	0	0	0	0	0	0	0	0	0
Tier 1 - 2011 Adjus	Consumer	Conservation Instant Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE	2011	2012 Results Persistence	Adjustment	2,385	2,385	2,385	2,385	2,385	2,179	1,337	1,335	1,335	473	214	155	155	139	139	138	0	0	0	0	0	0	0	0	0	0
LDC	Business	DR-3	Whitby Hydro Electric Corporation	Commercial & Institutional	DR	2013	2013 Results Persistence	Current year savings	0	0	1,473	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2012	2013 Results Persistence	Adjustment	0	653,792	653,792	653,792	653,792	653,792	653,792	649,913	649,913	645,457	620,587	565,250	558,650	523,264	523,264	523,264	374,163	0	0	0	0	0	0	0	0	0
LDC	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2013	2013 Results Persistence	Current year savings	0	0	1,648,280	1,647,989	1,647,989	1,647,989	1,643,306	1,546,942	1,546,942	1,543,242	1,481,185	1,342,870	1,144,177	1,113,496	103,485	103,485	103,485	92,386	46,743	46,730	46,730	46,730	0	0	0	0
LDC	Business	Small Business Lighting	Whitby Hydro Electric Corporation	Commercial & Institutional	EE	2013	2013 Results Persistence	Current year savings	0	0	129,289	129,289	127,121	109,680	36,181	36,181	36,181	36,181	36,181	36,181	22,246	12,444	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Annual Coupons	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	66,677	66,677	64,108	54,313	54,313	54,313	54,313	54,267	39,461	39,461	35,880	35,369	35,369	35,224	35,224	35,194	34,106	20,020	20,020	20,020	0	0	0	0
LDC	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	10,714	10,714	10,714	10,714	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	61,678	61,678	61,678	61,678	39,640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Bi-Annual Retailer Events	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	148,621	148,621	139,666	109,106	109,106	109,106	109,106	108,977	91,643	91,643	79,744	51,268	51,268	48,562	48,562	48,215	41,618	24,429	24,429	24,429	0	0	0	0
LDC	Consumer	Home Assistance Program	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	66,033	65,994	65,990	59,386	56,098	52,810	51,607	51,607	25,928	25,928	25,858	25,858	25,858	25,858	2,294	1,894	1,894	1,894	1,894	1,894	1,894	0	0	0
LDC	Consumer	HVAC	Whitby Hydro Electric Corporation	Residential	EE	2012	2013 Results Persistence	Adjustment	0	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,070	0	0	0	0	0	0
LDC	Consumer	HVAC	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	398,521	354,834	0	0	0	0	0
LDC	Consumer	peaksaverPLUS	Whitby Hydro Electric Corporation	Residential	DR	2012	2013 Results Persistence	Adjustment	0	0	484	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	peaksaverPLUS	Whitby Hydro Electric Corporation	Residential	DR	2013	2013 Results Persistence	Current year savings	0	0	1,001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	peaksaverPLUS (IHD)	Whitby Hydro Electric Corporation	Residential	DR	2012	2013 Results Persistence	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	peaksaverPLUS (IHD)	Whitby Hydro Electric Corporation	Residential	DR	2013	2013 Results Persistence	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Industrial	DR-3	Whitby Hydro Electric Corporation	Industrial	DR	2013	2013 Results Persistence	Current year savings	0	0	11,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2013	2013 Results Persistence	Current year savings	0	0	53	53	53	53	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	HVAC	Whitby Hydro Electric Corporation	Residential	EE	2012	2013 Results Persistence	Adjustment	0	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	67	0	0	0	0	0	0
LDC	Business	Direct Install Lighting	Whitby Hydro Electric Corporation	Commercial	EE	2014	2014 Results Persistence	Current year savings	0	0	0	779,548	776,207	675,991	565,229	565,229	565,229	565,229	563,376	563,376	563,376	541,612	104,782	0	0	0	0	0	0	0	0	0	0	0
LDC	Business	Energy Audit	Whitby Hydro Electric Corporation	Commercial	EE	2014	2014 Results Persistence	Current year savings	0	0	0	456,915	456,915	456,915	456,915	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Business	High Performance New Construction	Whitby Hydro Electric Corporation	Commercial	EE	2013	2014 Results Persistence	Adjustment	0	0	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	0	0	0	0	0	0	0	0	0
LDC	Business	High Performance New Construction	Whitby Hydro Electric Corporation	Commercial	EE	2014	2014 Results Persistence	Current year savings	0	0	0	165,883	165,883	165,883	165,883	165,883	165,883	165,883	165,883	165,883	165,883	143,525	143,525	143,525	143,525	143,525	0	0	0	0	0	0	0	0
LDC	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial	EE	2012	2014 Results Persistence	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial	EE	2013	2014 Results Persistence	Adjustment	0	0	298,471	290,890	290,640	290,640	289,029	284,649	284,649	283,225	272,651	240,723	179,599	167,792	149,044	130,704	130,704	105,689	1,386	1,013	1,013	1,013	0	0	0	0
LDC	Business	Retrofit	Whitby Hydro Electric Corporation	Commercial	EE	2014	2014 Results Persistence	Current year savings	0	0	0	2,346,163	2,345,747	2,345,747	2,318,356	2,318,356	2,318,356	2,285,450	2,285,450	2,077,334	1,882,297	1,596,430	1,401,160	274,023	263,350	263,350	212,225	26,899	26,899	26,899	26,899	0	0	0
LDC	Consumer	Appliance Exchange	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	15,516	15,516	15,516	15,516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	209	209	209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	316	316	316	316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	18,673	18,673	18,673	18,673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Appliance Retirement	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	28,610	28,610	28,610	28,610	28,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Consumer	Bi-Annual Retailer Event	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	1,063,216	922,329	848,906	848,906	848,906	848,906	848,906	848,538	848,538	789,188	767,241	648,785	648,785	639,495	639,495	638,591	519,132	519,132	519,132	519,132	0	0	0
LDC	Consumer	Conservation Instant Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE	2013	2014 Results Persistence	Adjustment	0	0	204	204	194	168	168	168	168	168	141	141	134	134	134	134	134	134	70	70	70	70	0	0	0	0
LDC	Consumer	Conservation Instant Coupon Booklet	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	245,067	228,237	220,076	220,076	220,076	220,076	220,076	219,599	219,599	187,578	172,781	170,615	170,615	169,594	169,594	169,392	76,268	76,268	76,268	76,268	0	0	0
LDC	Home Assistance	Home Assistance Program	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	99,080	98,876	89,999	85,633	81,340	81,340	80,744	80,744	47,192	46,997	46,923	46,923	46,447	46,447	1,266	1,266	1,266	1,266	1,266	1,266	1,266	0	0
LDC	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	DR	2013	2014 Results Persistence	Adjustment	0	0	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	20,448	18,380	0	0	0	0	0
LDC	Consumer	HVAC Incentives	Whitby Hydro Electric Corporation	Residential	EE	2014	2014 Results Persistence	Current year savings	0	0	0	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	518,947	493,686	0	0	0	0
LDC	Consumer	Residential New Construction	Whitby Hydro Electric Corporation	Residential	EE	2013	2014 Results Persistence	Adjustment	0	0	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	20,661	10,331	0	0	0	0	0	0	0	0	0	0	0
LDC	Industrial	Monitoring & Targeting	Whitby Hydro Electric Corporation	Industrial	EE	2013	2014 Results Persistence	Adjustment	0	0	148,348	148,348	148,348	148,348	148,348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC	Other	Time-of-Use Savings	Whitby Hydro Electric Corporation	Other	DR	2014	2014 Results Persistence	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Business	Demand Response 3	Whitby Hydro Electric Corporation	Commercial	DR	2014	2014 Results Persistence	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR	2012	2014 Results Persistence	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR	2013	2014 Results Persistence	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Consumer	Residential Demand Response	Whitby Hydro Electric Corporation	Residential	DR	2014	2014 Results Persistence	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tier 1	Industrial	Demand Response 3	Whitby Hydro Electric Corporation	Industrial	DR	2014	2014 Results Persistence	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Legacy Framework	Coupon Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	463,048	458,886	458,886	458,886	458,886	458,886	458,886	458,791	458,791	458,791	420,228	418,769	418,769	415,345	415,345	415,173	153,895	153,895	153,895	153,895	0	0
	Legacy Framework	Bi-Annual Retailer Event Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	812,151	797,717	797,717	797,717	797,717	797,717	797,717	797,300	797,300	797,300	735,225	697,368	697,368	682,368	682,368	680,778	252,203	252,203	252,203	252,203	0	0
	Legacy Framework	Appliance Retirement Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	12,724	12,724	12,724	12,619	8,546	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Legacy Framework	HVAC Incentives Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,140,449	1,089,138	0	0	0
	Legacy Framework	Efficiency: Equipment Replacement Incentive Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	3,615,737	3,615,737	3,612,476	3,612,476	3,612,476	3,612,476	3,549,305	3,549,305	3,441,661	3,228,789	2,669,944	2,621,374	325,771	181,418	181,418	161,267	121,539	121,539	121,539	121,539	0	0
	Legacy Framework	Direct Install Lighting and Water Heating Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	155,411	129,008	115,975	115,975	115,975	115,975	115,975	115,975	115,975	115,975	107,771	8,548	0	0	0	0	0	0	0	0	0	0
	Legacy Framework	Process and Systems Upgrades Initiatives - Energy Manager Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	10,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Legacy Framework	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	244,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Legacy Framework	Low Income Initiative	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	14,599	11,059	10,434	9,837	9,837	9,837	9,085	9,085	3,977	3,977	3,924	3,924	3,682	3,682	0	0	0	0	0	0	0	0
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation			2015	2015 Results Persistence	Current year savings	0	0	0	0	75,468	75,468	75,468	75,468	75,468	75,468	71,900	71,900	63,716	52,087	24,322	24,322	154	154	154	154	154	154	154	154	0	0
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation			2015	2016 Results Persistence	Adjustment	0	0	0	0	192,374	192,374	192,374	192,374	192,374	192,374	178,364	178,364	178,364	134,120	27,879	27,879	0	0	0	0	0	0	0	0	0	0
	Legacy Framework	Coupon Initiative	Whitby Hydro Electric Corporation			2015	2016 Results Persistence	Adjustment	0	0	0	0	87,602	86,378	86,378	86,378	86,378	86,378	86,378	86,349	86,349	86,349	83,486	83,407	83,407	82,566	82,566	82,437	40,837	40,837	40,837	40,837	0	0
	Legacy Framework	Bi-Annual Retailer Event Initiative	Whitby Hydro Electric Corporation			2015	2016 Results Persistence	Adjustment	0	0	0	0	8,401	8,302	8,302	8,302	8,302	8,302	8,302	8,281	8,281	8,281	7,023	6,966	6,966	6,752	6,752	6,727	2,811	2,811	2,811	2,811	0	0
	Legacy Framework	HVAC Incentives Initiative	Whitby Hydro Electric Corporation			2015	2016 Results Persistence	Adjustment	0	0	0	0	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	29,105	27,898	0	0	0
	Legacy Framework	Efficiency: Equipment Replacement Incentive Initiative	Whitby Hydro Electric Corporation			2015	2016 Results Persistence	Adjustment	0	0	0	0	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	7,787	6,000	6,000	6,000	6,000	0	0
	Legacy Framework	New Construction and Major Renovation Initiative	Whitby Hydro Electric Corporation			2015	2016 Results Persistence	Adjustment	0	0	0	0	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	84,385	36,615	0	0	0	0	0	0	0
	Conservation First Framework	Save on Energy Coupon Program	Whitby Hydro Electric Corporation			2016	2016 Results Persistence	Current year savings	0	0	0	0	0	5,429,010	5,429,010	5,429,010	5,429,010	5,429,010	5,429,010	5,429,010	5,428,211	5,428,211	5,404,895	5,339,169	5,336,030	5,336,030	5,307,087	4,616,266	4,616,266	2,022,821	0	0	0	0
	Conservation First Framework	Save on Energy Heating & Cooling Program	Whitby Hydro Electric Corporation			2016	2016 Results Persistence	Current year savings	0	0	0	0	0	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	1,022,301	997,942	0	0
	Conservation First Framework	Save on Energy Home Assistance Program	Whitby Hydro Electric Corporation			2016	2016 Results Persistence	Current year savings	0	0	0	0	0	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	4,746	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	0
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation			2016	2016 Results Persistence	Current year savings	0	0	0	0	0	4,043,950	3,996,982	3,996,982	3,996,982	3,996,982	3,954,589	3,954,589	3,954,589	3,954,589	3,954,589	3,949,308	3,476,754	245,130	245,130	54,178	0	0	0	0	0	0
	Conservation Fund Pilot	Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	Whitby Hydro Electric Corporation			2016	2016 Results Persistence	Current year savings	0	0	0	0	0	925	925	925	925	925	925	925	925	925	925	925	925	925	925	643	643	643	643	0	0	0
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation			2015	2017 Results Persistence	Adjustment	0	0	0	0	17,538	17,538	17,538	17,555	17,555	17,555	35,132	35,132	35,132	29,944	16,736	16,736	-67	-67	-67	-67	-67	-67	-67	-67	0	0
	Legacy Framework	Efficiency: Equipment Replacement Incentive Initiative	Whitby Hydro Electric Corporation			2015	2017 Results Persistence	Adjustment	0	0	0	0	135,577	135,577	138,837	139,403	139,403	139,403	202,574	202,574	220,867	199,651	117,752	76,129	88,930	913	913	-800	-2,287	-2,287	-2,287	-2,287	0	0
	Legacy Framework	Direct Install Lighting and Water Heating Initiative	Whitby Hydro Electric Corporation			2015	2017 Results Persistence	Adjustment	0	0	0	0	-40,159	-13,755	-723	5,019	5,019	5,019	5,019	5,019	5,019	5,019	5,019	502	0	0	0	0	0	0	0	0	0	0
	Conservation First Framework	Save on Energy Coupon Program	Whitby Hydro Electric Corporation			2016	2017 Results Persistence	Adjustment	0	0	0	0	0	617,704	617,704	617,704	617,704	617,704	617,704	617,704	617,653	617,653	618,288	617,878	618,459	618,459	616,834	534,014	534,014	219,003	0	0	0	0
	Conservation First Framework	Save on Energy Heating & Cooling Program	Whitby Hydro Electric Corporation			2016	2017 Results Persistence	Adjustment	0	0	0	0	0	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,697	0	0
	Conservation First Framework	Save on Energy Retrofit Program	Whitby Hydro Electric Corporation			2016	2017 Results Persistence	Adjustment	0	0	0	0	0	691,151	738,119	739,161	739,161	739,161	730,767	730,767	730,767	730,632	730,632	725,036	511,069	35,883	35,883	24,065	0	0	0	0	0	0
	Conservation First Framework	Save on Energy Energy Manager Program	Whitby Hydro Electric Corporation			2016	2017 Results Persistence	Adjustment	0	0	0	0	0	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530	2,530

Ontario Energy Board

LRAMVA Work Form:
Documentation for Streetlighting Projects

Version 2.0 (2017)

Instructions

Please provide documentation and/or data to substantiate program savings that were not provided in the IESO's verified results reports (i.e., streetlighting projects).

						Net Savings												
			Gross kW reduction	Net kW reduction		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	**Total**
		Jul-15	87.92	67.49		67.49	67.49	67.49	67.49	67.49	67.49	67.49	67.49	67.49	67.49	67.49	67.49	**809.88**
		Aug-15	59.90	45.98		45.98	45.98	45.98	45.98	45.98	45.98	45.98	45.98	45.98	45.98	45.98	45.98	**551.81**
	2015 Program Year	Sep-15	85.99	66.01		66.01	66.01	66.01	66.01	66.01	66.01	66.01	66.01	66.01	66.01	66.01	66.01	**792.15**
		Oct-15	41.56	31.90		31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	**382.80**
		Nov-15	85.60	65.71		65.71	65.71	65.71	65.71	65.71	65.71	65.71	65.71	65.71	65.71	65.71	65.71	**788.50**
		Dec-15	43.60	33.47		33.47	33.47	33.47	33.47	33.47	33.47	33.47	33.47	33.47	33.47	33.47	33.47	**401.65**
NTGR	77%				kW	310.57	310.57	310.57	310.57	310.57	310.57	310.57	310.57	310.57	310.57	310.57	310.57	**3,726.79**
					7.0213	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	$ 2,180.58	**$ 26,166.90**
		Jan-16	23.48	14.32			14.32	14.32	14.32	14.32	14.32	14.32	14.32	14.32	14.32	14.32	14.32	**157.48**
		Feb-16	68.99	42.06				42.06	42.06	42.06	42.06	42.06	42.06	42.06	42.06	42.06	42.06	**420.64**
		Mar-16	182.79	111.46					111.46	111.46	111.46	111.46	111.46	111.46	111.46	111.46	111.46	**1,003.15**
	2016 Program	Apr-16	90.50	55.19						55.19	55.19	55.19	55.19	55.19	55.19	55.19	55.19	**441.48**
		May-16	60.03	36.61							36.61	36.61	36.61	36.61	36.61	36.61	36.61	**256.24**
		Jun-16	42.72	26.05								26.05	26.05	26.05	26.05	26.05	26.05	**156.29**
		Jul-16	-	-									-	-	-	-	-	**-**
NTGR	61%	Aug-16	12.60	7.68										7.68	7.68	7.68	7.68	**30.72**
		Sep-16	32.68	19.93											19.93	19.93	19.93	**59.78**
		Oct-16	67.20	40.97												40.97	40.97	**81.95**
		Nov-16	16.97	10.35													10.35	**10.35**
		Dec-16	-	-														**-**
					kW	-	14.32	56.38	167.84	223.03	259.63	285.68	285.68	293.36	313.29	354.26	364.61	**2,618.09**
					7.0213	$ -	$ 100.52	$ 395.86	$ 1,178.46	$ 1,565.93	$ 1,822.96	$ 2,005.86	$ 2,005.86	$ 2,059.79	$ 2,199.70	$ 2,487.40	$ 2,560.04	**$ 18,382.37**
					kW	310.57	324.88	366.95	478.41	533.59	570.20	596.25	596.25	603.93	623.86	664.83	675.18	**6,344.88**
					7.0213	$ 2,180.58	$ 2,281.09	$ 2,576.44	$ 3,359.04	$ 3,746.51	$ 4,003.53	$ 4,186.43	$ 4,186.43	$ 4,240.36	$ 4,380.28	$ 4,667.97	$ 4,740.61	**$ 44,549.28**

APPENDIX B
ACCOUNT 1576
FINAL DISPOSITION
METHODOLOGY

BACKGROUND:

Whitby Hydro Electric Corporation ("Whitby Hydro") last rebased through a cost of service ("COS") application for 2010 rates which resulted in settlement approved for 2011 rates.

In March 2012, the Canadian Accounting Standards Board's ("AcSB") provided an optional deferral until January 1, 2013 to rate-regulated entities for their mandatory changeover from Canadian GAAP ("CGAAP") to International Financial Reporting Standards ("IFRS"). By way of a letter on July 17, 2012, the OEB provided electricity distributors electing to remain on CGAAP in 2012 the option of implementing regulatory accounting changes for depreciation and capitalization policies effective on January 1, 2012. This letter also specified that the implementation of these changes is mandatory effective on January 1, 2013. The Board established Account 1576, Accounting Changes Under CGAAP, for distributors to record the financial differences arising from these accounting changes.

Following the issuance of the July 17, 2012 accounting direction however, the AcSB provided rate-regulated entities two further deferrals for their IFRS changeover which shifted the mandatory changeover date to January 1, 2015.

On July 25, 2013, the OEB issued a direction indicating that (**emphasis added**):

> "Since most distributors are generally expected to remain on CGAAP for financial reporting until December 31, 2014, the result will be more distributors using Account 1576 instead of Account 1575 for a longer period of time than anticipated. **Account 1576 was intended only as a short-term measure to address the interim deferral of IFRS in 2012 with the expectation of a changeover to IFRS in 2013.** In addition, modified IFRS was expected to be the accounting basis used and approved for the 2013 cost of service rate applications and thus the use of Account 1575 would have applied rather than Account 1576."

Whitby Hydro transitioned to IFRS on January 1, 2015.

Since this time, Whitby Hydro has advanced the return of funds to customers related to credit balances in Account 1576 through approved interim dispositions as follows:

- EB-2015-0113/0251 (2016 rates) - Two separate applications (IRM and 1576 disposition on an interim basis) were submitted. The OEB determined these applications were more efficiently managed through one consolidated hearing process.
- EB-2016-0114 (2017 rates) - in keeping with the precedent set in the previous year and based on OEB staff discussions, Whitby Hydro submitted one consolidated application which addressed both an IRM adjustments to rates and disposition of Account 1576 balances on an interim basis.

Whitby Hydro has been involved with potential merger discussions for a period of time and recently executed a merger participation agreement on July 10, 2018 and along with Veridian Connections Inc. ("Veridian") filed a merger, amalgamation, acquisition and divestiture ("MAAD") application with the OEB on July 30, 2018. The MAADs application proposed that the merged company would defer a COS rate application for a period of ten years.

As outlined in its letter to the OEB on August 13, 2018. Whitby Hydro identified that given these circumstances, it would be prudent to address a final disposition of Account 1576 balances prior to the proposed merger and before the next COS which may not occur for a period of ten years.

A final disposition will provide customers with a more timely disposition and proposes to further incorporate the impact of accounting changes into rates going forward on a more consistent basis with other LDCs in Ontario, including Veridian. Further benefits also include a reduction of administrative burdens and inefficiencies related to maintaining separate information and tracking post-merge which may be further complicated in light of additional accounting policy changes that would occur as a result the expected transition to common accounting policies under a merged company.

The August 13th letter also advised the OEB of Whitby Hydro's intent to file a single cohesive application which included those items identified in the OEB's Filing Requirements for Chapter 3 – Incentive Regulation as well as a final disposition of Account 1576 and outlined some of the benefits of this approach which include:

- Providing a more efficient single stream-lined process
- Providing a clearer picture of January 1, 2019 rate impacts for customers and key stakeholders
- Consistency with combined rate application processes permitted and directed by the Board in the previous applications outlined above. In addition, the Board determined that Whitby Hydro's 2018 rate applications (EB-2017-0085/0292) should follow a combined process to include IRM related items along with other rate related items (stranded meters, smart meter revenue requirement, unbundling of low voltage recoveries etc.) in order to allow for a more efficient process and greater clarity for customer rate impacts.

While Whitby Hydro has proposed addressing the final disposition of Account 1576 together with its IRM application, Whitby Hydro ultimately defers to the Board to determine whether it is more appropriate to proceed with a single combined application (as filed) and approval process or to separate the current application into two individual processes for IRM related items and final disposition of Account 1576 related items.

OVERVIEW:

This application has some similarities to the previous two interim dispositions of Account 1576 balances, however, it is necessary to cover off additional elements in order to more fully address Account 1576 and the related transactions and distribution rate impacts on a final basis. These elements are summarized as follows:

1. Establishment of an Account 1576 disposition rate rider to provide a refund to customers of balances which includes audited 2017 actuals plus forecasted amounts for 2018. The proposed approach is similar in nature to that which would apply during a cost of service, whereby the balance for disposition would include audited actuals plus a forecasted bridge year. The forecast for 2018 relies on 2018 opening balances plus actual PP&E activity to the end of August with projections for the remainder of the year. The disposition rate rider will ensure that credits are provided to customers on their bills prior to Whitby Hydro's next cost of service. As Whitby Hydro has previously received approval for interim dispositions, Account 1576 has been used to track both the 1576 transactions as well as the impact of previous interim disposition rate riders (excluding the rate of return on rate base component).

2. The development of an Account 1576 adjustment to Base Distribution Rates for 2018. The concept of an adjustment to Base Distribution Rates was introduced in the settlement agreement for Whitby Hydro's 2018 rate application (EB-2017-0085/0292). The settlement agreement provided for a final disposition of stranded meters which included an adjustment to Base Distribution Rates to remove the stranded conventional meters and subsequently included a further adjustment for an approved smart meter incremental revenue requirement. In addition, the Base Distribution Rates were adjusted to unbundle the Low Voltage recoveries which were previously included in distribution rates. In this application, the proposed 1576 adjustment to Base Distribution Rates is driven off of the development of a 1576 related revenue requirement proxy adjustment for the capital and depreciation changes required for regulatory requirements. The adjustment to Base Distribution Rates would be made as of December 31, 2018 and incorporated into the 2019 Rate Model. Further details of the approach are outlined separately in this Appendix under the section Adjustment to Base Distribution Rates – Account 1576.

The Account 1576 final disposition rate rider calculation represents a return of $751,564 to Whitby Hydro's customers over a one year period and is based on 2017 audited information and forecasted net activity for 2018. The refund includes a weighted average cost of capital ("WACC") component of $49,429. Whitby Hydro confirms that no carrying charges have been applied to the balance in the account.

In considering the disposition period of this rate rider, Whitby Hydro weighed the financial impact of the refund on the business as well as bill impact considerations for customers and is proposing a disposition period of one year. The refund will provide customers some measure of financial relief which offsets the proposed LRAMVA disposition requested.

The proxy adjustment to 2018 Base Distribution Rates for Account 1576 is based on a revenue requirement of $571,640, which has been further allocated by customer class as outlined in Table 7.

For the purpose of this application, Whitby Hydro has largely followed the requirements for disposition of Account 1576 as outlined in the OEB's Chapter 2 – Cost of Service Rate Applications Based on a Forward Test Year (the "COS Filing Requirements"). As the 2019 COS Filing Requirements no longer address Account 1576, the 2018 filing requirements and prior year's Appendix 2 Excel schedules have been relied on to identify appropriate evidence to be included in this application for final disposition. These include:

- Fixed Asset Continuity Schedules (Appendix 2-BA) from 2013 to 2018 for both CGAAP and Revised CGAAP or Modified IFRS
- A breakdown of the balance in Account 1576 (Appendix 2- EC)
- A breakdown of the drivers of the change in closing net PP&E
- A separate volumetric rate rider for the clearance of Account 1576 plus a rate of return component

In addition to those specifically outlined section 2.9.3 in the 2018 COS Filing Requirements, Whitby Hydro has also provided the following:

- Depreciation and Amortization Expense (Appendix 2-C) for the years from 2013 - 2018
- Service Life Comparison (Appendix 2-BB)
- Additional supplementary tables

FINAL DISPOSITION FOR 1576 ACCOUNTING CHANGES UNDER CGAAP – BALANCE + WAAC COMPONENT

Whitby Hydro transitioned to IFRS on January 1, 2015. Account 1576 captured accounting changes relating to capitalization and depreciation as mandated by the Board. Whitby Hydro recognizes that it is somewhat unique in that it has not rebased under either Revised CGAAP ("RCGAAP") or modified IFRS ("MIFRS") and as a result believes that it is appropriate that all accounting changes related to capitalization and depreciation should be tracked in Account 1576 however, if during the review of this

application the Board determines otherwise, Whitby Hydro requests that updates to the accounts used for tracking purposes be permitted and that the final disposition be revised to include or combine such other accounts as may be required. Whitby Hydro notes that under IAS 16, annual reviews are required which may result in further changes to depreciation. 2019 Filing Requirements appear to acknowledge these as appropriate to record under Account 1575 (or alternately interpreted as Account 1576 for electricity distributors who have not yet rebased under RCGAAP). This appears to be reinforced in the 2019 Filing Requirements section 2.9.1. Whitby Hydro is not aware of other Board policy that currently addresses an alternate mechanism or account to record such impacts.

There are three main drivers of the change in net closing PP&E as a result of the shift to RCGAAP and MIFRS: componentization and change in asset useful lives; change in capitalization of overheads, direct labour allocations and other costs; and gains or losses on asset disposals.

KPMG assisted with the following items as part of the planned conversion to RCGAAP (and IFRS)

1. *Determining the level of PP&E componentization required under IFRS and establishing updated useful lives based on the Kinetrics report*

   A significant amount of analysis was done with the assistance of KPMG with regards to asset componentization and the related impacts on depreciation. The analysis assisted in preparation for the conversion and to establish a revised January 1st opening value for the transition year. The opening balance was broken out to incorporate all material components of historical costs, adjusted the service lives to reflect typical useful life in line with the Kinetrics report and provided an assessment of remaining service lives for which to calculate depreciation expense for 2013 forward. Table 1 – Appendix 2-BB Service Life Comparison has been provided below. Whitby Hydro's depreciation expense continued to be based on a straight line basis. Whitby Hydro utilized the commonly used ½ rule for the calculation of depreciation on capital assets based on the year that the asset is deemed in-service for the purpose of regulatory reporting and adopted this approach in 2015 for financial statement reporting. Under this rule, capital assets are assumed to be put into service equally throughout the year, therefore, on average depreciation starts at the midpoint of the acquisition or in-service year.

Table 1 – Service Life Comparison (Appendix 2-BB)

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report[1]

		Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
Parent*	#	Category| Component | Type			MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers & Fixtures	25	4%	45	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80	1830	Poles, Towers & Fixtures	25	4%	60	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55	1835	Overhead Conductors & Devices	25	4%	30	3%	No	No
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	Overhead Conductors & Devices	25	4%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	25	4%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	18	Station Switch			30	50	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	23	Steel Structure			35	50	90	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	29	Primary TR XLPE Cable in Duct			35	40	55	1845	Underground Conductors & Devices	25	4%	35	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1855	Secondary Services	25	4%	35	3%	No	No
	32	Secondary Cables in Duct			35	40	60	1845	Underground Conductors & Devices	25	4%	40	3%	No	No
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Underground Transformers	25	4%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70	1840	Underground Conduit	25	4%	60	2%	No	No
	37	UG Vaults	Overall		40	60	80								
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors & Devices	25	4%	25	4%	No	No
	40	Ducts			30	50	85	1845	Underground Conductors & Devices	25	4%	35	3%	No	No
	41	Concrete Encased Duct Banks			35	55	80	1840	Underground Conduit	25	4%	60	2%	No	No
	42	Cable Chambers			50	60	80	1840	Underground Conduit	25	4%	60	2%	No	No
S	43	Remote SCADA			15	20	30	1980	System Supervisor Equipment	15	7%	15	7%	No	No

1

Table F-2 from Kinetrics Report[1]

#	Asset Details: Category	Component / Type	Useful Life Range		USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL? Below Min	Above Max
1	Office Equipment		5	15	1915	Office Furniture & Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment < 3 TON	5	20%	5	20%	No	No
		Trucks & Buckets	5	15	1930	Transportation Equipment > 3 TON	8	13%	8	13%	No	No
		Trailers	5	20	.							
		Vans	5	10								
3	Administrative Buildings		50	75	1808	Buildings	50	2%	50	2%	No	No
4	Leasehold Improvements		Lease dependent									
5	Station Buildings	Station Buildings	50	75								
		Parking -*Administration	25	30	1908	Parking & Paving	20	5%	20	5%	Yes	No
		Fence	25	60								
		Roof *Administration Bui	20	30	1908	Roof	20	5%	20	5%	No	No
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	5	20%	4	25%	No	No
		Software	2	5	1925	Computer Equip.-Software (Application)	5	20%	5	20%	No	No
		Software	2	5	1925	Computer Equip.-Software (server)	3	33%	3	33%	No	No
7	Equipment	Power Operated	5	10								
		Stores	5	10	1935	Stores Equipment	10	10%	10	10%	No	No
		Tools, Shop, Garage Equ	5	10	1940	Tools, Shop & Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30	1860	Meters	30	3%	30	3%	No	No
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters	12	8%	12	8%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

*** TS & MS = Transformer and Municipal Stations UG = Underground Systems S = Monitoring and Control Systems**

Note Tables F-1 and F-2 above are to be used as a reference in order to complete columns J, K, L and N.
See pages 17-19 of Kinetrics Report

2

3

2. Examining whether any changes to overhead capitalization, direct labour allocations and other costs were required.

KPMG assisted Whitby Hydro in determining which overheads and other costs were eligible or not eligible for capitalization. KPMG also provided direction with respect to the capitalization of direct labour. Each year from 2013 to 2017, the overhead accounts, direct labour costs and administration were examined in detail. Whitby Hydro traced all appropriate labour or equipment hours, as well as material, that previously would have had overheads attached to them and determined the amount that was incremental to OM&A due to overhead policy change

A summary is provided in Table 2 which includes audited actuals and forecasted amounts for 2018. A "test year" amount has also been provided for use in developing the proxy revenue requirement that is proposed and outlined in this Appendix under the section Adjustment to Base Distribution Rates – Account 1576.

Table 2 – Impact of Changes to Capitalization Policy

Table 2 - Impact of Changes to Capitalization Policy

	2012	2013	2014	2015	2016	2017	2018	2018
	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Test Year
Changes to Capitalization of Overheads								
Safety costs		119,533	133,788	144,581	158,996	148,395	120,000	165,000
Warehouse costs		197,490	27,147	133,745	121,228	140,997	130,000	130,000
Garage costs, fleet repairs & maintenance		159,689	177,394	191,434	260,582	275,922	250,000	250,000
Training costs		46,402	6,616	3,322	37,308	20,675	25,000	25,000
		523,114	344,945	473,082	578,114	585,989	525,000	570,000
Direct Labour costs								
GIS Development		36,131	38,238	39,003	39,783	40,579	41,000	41,000
SCADA Development		15,893	16,829	17,166	17,509	17,859	18,000	18,000
System Planning		31,785	33,658	34,331	35,018	35,718	36,000	36,000
Inventory Clerk	14,289	11,002	12,387	12,635	12,887	13,145	13,000	13,000
Control Room	48,084	64,199	83,093	84,755	86,450	88,179	90,000	90,000
	62,373	159,010	184,205	187,890	191,647	195,480	198,000	198,000
Administration expense *	172,277	175,194	237,067	241,808	246,645	251,577	257,000	257,000
Total	234,650	857,318	766,217	902,780	1,016,406	1,033,046	980,000	1,025,000

* Accounting, IT, Building Space, Insurance, etc.

As a result of the changes to depreciation, Whitby Hydro has recorded a significantly lower depreciation expense. Over the course of the timeframe for this application, the following decline in depreciation was experienced:

2013	-36%
2014	-30%
2015	-38%
2016	-21%
2017	-27%
2018F	-34%

Appendix B-1 of Whitby Hydro's application contains OEB's Appendix 2-C Depreciation Expense schedule for the years 2013-2018 as well as 2-BA Fixed Asset Continuity Schedule. The difference between the depreciation calculated with the prior service lives and the amount recognized in the income statement for the fiscal periods 2013 - 2017 has been recorded in Account 1576. Table 3 below summarizes these amounts as well as those forecasted for 2018.

3. Treatment of gains and losses on asset disposition

As a result of the required accounting changes, Whitby Hydro has also included amounts in Account 1576 for gains and losses on asset disposition. The OEB provided guidance (APH Article 410 and APH Guidance – March 2015) which identifies that PP&E differences arise as a result of accounting policy changes caused by the transition from previous CGAAP to IFRS. IFRS requires that parts or components of an asset that are significant in relation to the total cost of an asset be depreciated separately. This may result in derecognition gains or losses to be recognized under IFRS that may not have been recognized under CGAAP. Previously, gains or losses on asset retirement or derecognition were included as part of accumulated amortization in Account 2105. The OEB's 2019 Filing Requirements further identifies that these gains or losses are to be included in Account 1575, IFRS-CGAAP Transitional PP&E amounts. Since Whitby Hydro has not rebased under RCGAAP or MIFRS, there was some question as to whether it was more appropriate to include these impacts under Account 1575. For the purpose of this application and consistent with 2017 previously filed regulatory reporting (RRR); Whitby Hydro has included these amounts in Account 1576 for the OEB's consideration. Going forward, Whitby Hydro is requesting OEB approval to include these amounts in Account 1575 as part of this Application.

Overall, Whitby Hydro's PP&E has increased by $3,134,228 as of December 31, 2017 and is forecasted to be $3,907,321 by the end of 2018 as a result of these changes which are summarize in Table 3 below. As Whitby Hydro has already had two interim dispositions approved, Table 3 also reflects an adjustment to Account 1576 balance to remove previously approved amounts (excluding the approved return on rate base). As previous approvals were on an interim basis, any differences between the approved amount and the total amount returned to customers is also recorded in Account 1576.

Whitby Hydro notes that the balances of Account 1576 reflect minimal net changes in 2016 and 2017. This was due to a restatement in both years to incorporate the impact of some corrections or "catch-up" items that had not previously been addressed in the changes in PP&E for Account 1576. These were identified as a result of internal review/analysis of Account 1576. Whitby Hydro had these changes specifically reviewed by its auditor KPMG. The items can be summarized as formula calculation corrections (2016); inclusion of smart meters (2017); and inclusion of gains/losses on asset disposition (2017).

Table 3 - Impact of Accounting Changes to PP&E

Appendix 2-EC
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP

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

Reporting Basis	2011 Rebasing Year CGAAP Forecast	2011 IRM Actual	2012 IRM Actual	2013 IRM Actual	2014 IRM Actual	2015 IRM Actual	2016 IRM Actual	2017 IRM Actual	2018 IRM Forecast
					$	$	$	$	$
PP&E Values under former CGAAP									
Opening net PP&E - Note 1				62,595,123	67,383,734	68,401,948	69,093,047	73,944,278	78,460,058
Net Additions - Note 4				11,211,167	5,892,601	6,091,769	9,276,081	10,683,517	11,654,922
Net Depreciation (amounts should be negative) - Note 4				-6,422,556	-4,874,387	-5,400,670	-4,424,850	-6,167,737	-5,689,962
Closing net PP&E (1)				67,383,734	68,401,948	69,093,047	73,944,278	78,460,058	84,425,018
PP&E Values under revised CGAAP/MIFRS (Starts from 2013)									
Opening net PP&E - Note 1				62,595,123	68,625,082	70,419,512	72,311,421	77,176,754	81,594,285
Net Additions - Note 4				10,119,200	5,126,385	5,188,988	8,259,673	7,894,974	10,261,089
Net Depreciation (amounts should be negative) - Note 4				-4,089,241	-3,331,955	-3,297,079	-3,394,340	-3,477,443	-3,523,036
Closing net PP&E (2)				68,625,082	70,419,512	72,311,421	77,176,754	81,594,285	88,332,338
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP /MIFRS				-1,241,348	-2,017,564	-3,218,374	-3,232,476	-3,134,227	-3,907,320

Adjustments to Account 1576 Balance for Interim Dispositions:

EB-2015-0113/0251									
Actual amount refunded to customers through rate riders (cumulative)							2,133,491	2,165,280	2,165,280
less approved return on rate based							-142,036	-142,036	-142,036
EB-2016-0114									
Actual amount refunded to customers through rate riders (cumulative)								1,248,233	1,266,478
less approved return on rate based								-84,536	-84,536
Account 1576 Balance				-1,241,348	-2,017,564	-3,218,374	-1,241,021	52,714	-702,134

Effect on Deferral and Variance Account Rate Riders			
Closing balance in Account 1576	-702,134	**WACC**	7.04%
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-49,430	**# of years of rate rider disposition**	1
Amount included in Deferral and Variance Account Rate Rider Calculation	-751,564		

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:

the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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

Appendix B-1 contains the Fixed Asset Continuity Schedules for CGAAP and RCGAAP/MIFRS for 2013 - 2018. These schedules are consistent with OEB's Appendix 2-BA schedule and are aligned with summarized data provided in Table 3.

Whitby Hydro is seeking an Account 1576 rate rider for the final disposition of Account 1576 balances. This will continue to advance and finalize the return of credits on customer bills associated with Account 1576 activity prior to Whitby Hydro's next cost of service. The rate rider calculation represents a return of $751,564 to Whitby Hydro customers over a one year period. As mandated by the Board in its letter of June 25, 2013, this balance includes a WACC component. Whitby Hydro has used its current Board-approved WACC of 7.04%, for the purposes of determining the final disposition amount proposed.

Method of allocation and calculation of 1576 rate rider

The balances in Account 1576 reflect actual decreases in depreciation expense for 2013 – 2017 plus an amount forecasted for 2018 due to changes in estimates for PP&E useful lives. Since this balance is related to capital costs, it is appropriate that customers receive credit based on their proportion of system utilization. Whitby Hydro submits that kWh is an appropriate allocator for Account 1576 and the allocation for the disposition of 2018 credit balance ($751,564) has been done on the basis of kWh energy consumption by customer class using the 2017 RRR data.

Table 4 – Allocation of 1576 by Customer Class

	Amount	Allocator	Residential	General Service less than 50 kW	General Service 50-4,999 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
1576	(751,564)	kWh	(310,170)	(78,839)	(356,617)	(1,578)	0	(4,359)
Total Metered kWh*			339,777,738	86,378,928	390,654,149	1,744,019	31,852	4,772,412
Allocated %			41.27%	10.49%	47.45%	0.21%	0.00%	0.58%

* as reported in 2017 RRR

For all rate classes (excluding Residential), the allocated portion of the Account 1576 disposition is calculated as a variable rate rider based on either kWh or kW using the 2017 RRR data. However, for Residential customers, the proposed calculation of the Account 1576 disposition rate rider has been anchored on the requirement to consider a fixed rate rider as per the Board Policy: *A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210).* As outlined in section 2.8.2 of the Chapter 2 Filing Requirements for Electricity Distribution Rate Applications dated July 12, 2018, distributors must propose a fully fixed rate design for charges applicable to the residential class provided that those charges are specifically related to the distribution of electricity. Examples of distribution-specific

charges include: Group 2 Deferral and Variance Accounts including balances in Accounts 1575/1576, ACM and ICM rate riders.

Table 5 below summarizes the proposed rate rider by class that results from the clearance of forecasted 2018 balances for Account 1576 Accounting Changes under CGAAP. The balances incorporate the impacts of previously approved interim dispositions which are identified separately in Table 3.

Table 5 – Rate Rider Calculation for Account 1576

Rate Adder Recovery Period **1** **year**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1576	
Residential	#customers	39,890	-$ 310,170	**-0.65**	**$/customer**
General Service less than 50 kW	kWh	86,378,928	-$ 78,839	**- 0.0009**	**/kWh**
General Service 50-4,999 kW	kW	917,926	-$ 356,617	**- 0.3885**	**/kW**
Unmetered Scattered Load	kWh	1,744,019	-$ 1,578	**- 0.0009**	**/kWh**
Sentinel Lighting	kW	88	$ -	**-**	**/kW**
Street Lighting	kW	12,797	-$ 4,359	**- 0.3406**	**/kW**
Total			**-$ 751,564**		

ADJUSTMENT TO BASE DISTRIBUTION RATES - ACCOUNT 1576

Whitby Hydro is proposing an adjustment to 2018 Base Distribution Rates effective on December 31, 2018 to capture the rate impacts associated with changes in accounting policies that would normally be captured each year in Account 1576 for disposition at a future date. By isolating the impacts and incorporating them into distribution rates, customers will receive more timely benefits in the form of a reduced distribution rate on their bills. Whitby Hydro's distribution rates will also be more reflective of current accounting policies which will provide improved alignment with other electricity distributors ("LDC") who have already re-based under RCGAAP or MIFRS. In the absence of this application, this alignment is not expected to take place until the next cost of service application which is contemplated to occur after a ten year deferral period under Whitby Hydro and Veridian's current MAADs application. The proposed adjustment also provides an opportunity to align Whitby Hydro more closely with the accounting policies that underpin Veridian's distribution rates. This alignment will be helpful to facilitate the evolution of common practices and tracking that will be necessary under the proposed new merged LDC. Other benefits include eliminating the on-going effort required to maintain dual accounting information and tracking of differences under both CGAAP and MIFRS.

The approach to the 1576 adjustment to Base Distribution Rates is similar in nature to that outlined in the settlement agreement approved in Whitby Hydro's 2018 rate application (EB-2017-0085/0292). The proposed adjusted 2018 Base Distribution Rates will form the starting point for approved rate inputs which will be used to develop 2019 distribution rates in the 2019 IRM Rate Model. To facilitate this process, Whitby Hydro provided OEB staff with a preliminary 2019 IRM Rate Model along with the proposed adjusted 2018 Base Rates (see Table 8). OEB staff made the necessary modifications to the 2019 Rate Model for Whitby Hydro to use for this application.

The proposed adjustment to Base Distribution Rates has been done using the best information available to calculate a proxy "test year" revenue requirement related to the 2018 impact of changes in accounting policies (in line with those currently tracked by Whitby Hydro under Account 1576). The underlying assumptions used to develop the 1576 revenue requirement adjustment are summarized as follows:

- The forecasted difference in closing net PP&E between CGAAP and RCGAAP/MIFRS (as outlined in Table 3) for both the opening and closing of 2018 is averaged to form the starting point to quantify the proxy "Rate Base" impact
- The proxy "test year" Rate Base impact amount is net of gains/losses on asset dispositions
- The 2011 cost of capital parameters are used to determine the deemed interest and equity (net income)
- The PILs revenue requirement has been based on a tax rate of 26.5%
- The proxy 2018 depreciation expense impact is taken from the Fixed Asset Continuity Schedule (per OEB's Appendix 2-BA) which is provided in Appendix B-1 of this application
- The 2018 proxy "test year" impact to OM&A expenses is based on the changes in capitalization from overhead expense, direct labour and other expenses as outlined in Table 2

Whitby Hydro's is proposing not to adjust its proxy 2018 depreciation expense for net gains and losses on asset disposals (i.e. proxy losses related to asset disposals have not been added back to depreciation expense for the purpose of calculating the proxy revenue requirement). The OEB's APH, Article 410 (page 15) states that the gain or loss should be reclassified into USoA Account 5705 (amortization expense) under a separate sub-account. In this application, Whitby Hydro is instead proposing to track gains and losses in Account 1575 going forward based on the following rationale:

- Benefit of aligning rates in a manner more consistent with the method Veridian used in its last rebasing. Veridian last rebased under RGAAP and subsequently began tracking values for gain/losses on asset dispositions to Account 1575. Given Whitby Hydro and Veridian have recently filed a MAADs application with the OEB, it is understood that under the proposed merge there would be benefits and administrative efficiencies achieved in moving towards base distribution rates that are designed using similar underlying accounting policies (i.e. RCGAAP).

This will provide for more consistent processes and practices for accounting under the proposed new merged LDC. On this basis, Whitby Hydro proposes to continue recording gains and losses on asset dispositions but to begin using Account 1575 similar to Veridian until such time as the proposed new merged LDC files a cost of service.

- Gains and losses tend to be more variable and may fluctuate from year to year. Future tracking of these under Account 1575 is not overly cumbersome administratively and is seen to provide more accurate impacts for customers.

The following tables outline the calculation for the 2018 proxy "test year" revenue requirement impact of Account 1576.

Table 6 – 1576 REVENUE REQUIREMENT

Table 6 - Determination of 2018 Proxy Revenue Requirement for 1576					
Operating Expense				1,025,000	Table 2
Depreciation Expense- CGAAP				(5,689,962)	Sched 2BA
Depreciation Expense -MIFRS				3,783,810	Sched 2BA
Deemed Interest Expense				116,336	
Income Tax Expense				51,192	
Utility Net Income				141,984	
Distribution Revenue				(571,640)	
Determination of 2018 Rate Base Impact and Cost of Capital					
Rate Base					
Net Fixed Assets					
Opening difference (1576)				3,134,228	Table 3
Closing difference (1576)				3,907,321	Table 3
Average difference (1576)				3,520,775	
Allowance for Working Capital (B)					
Controllable Expenses				1,025,000	
Working Capital Rate				15%	
Working Capital Allowance				153,750	
Rate Base (A+B)				3,674,525	
Capitalization/Cost of Capital	%	$	%	$	
Long Term Debt	56%	2,057,734	5.480%	112,764	
Short Term Debt	4%	146,981	2.430%	3,572	
Total Debt	60%	2,204,715	5.277%	116,336	
Equity	40%	1,469,810	9.660%	141,984	
Total	100%	3,674,525	7.03%	258,320	
Determination of Taxable Income					
Utility Net Income				141,984	
A. Income Taxes - 26.5%				37,626	
B. Gross up of Income Taxes				13,566	
Income tax expense (A+B)				51,192	

Allocation and Rate Design

Whitby Hydro proposes it is reasonable to allocate the 1576 revenue requirement proxy by customer class on the same basis as that approved in the last cost of service in 2011. This approach is consistent with that used to address shared tax savings (see Tab 9 of the 2019 Rate Model).

The proposed rate design by customer class is outlined as follows:

- Residential – Assumes a fully fixed rate design for the 1576 adjustment to 2018 Base Distribution Rates which is in line with the shift to fixed distribution rate design (per OEB requirements) for residential customers.
- All Other Customer Classes – Consistent with the proportions used for 2011 rate design (follows OEB's methodology to apportion the shared tax savings in the 2019 Rate Model - Tab 9).

The resulting calculations are provided in the tables below along with the calculation of the proposed 1576 adjustment to 2018 Base Distribution Rates.

Table 7 - Customer Class Allocation and Design of Rates

1576 Revenue Requirement Allocation by Rate Class and Rate Design (Fixed/Variable split)

Rate Class		Revenue Requirement	Fixed		Variable	
Residential	63.8%	$ (364,811)	100.0%	$ (364,811)	0.0%	$ -
GS<50 kW	9.7%	$ (55,417)	23.7%	$ (13,150)	76.3%	$ (42,267)
GS 50-4,999 kW	24.3%	$ (138,716)	20.9%	$ (28,957)	79.1%	$ (109,759)
USL	0.6%	$ (3,446)	36.6%	$ (1,262)	63.4%	$ (2,183)
Sentinel Lighting	0.0%	$ -	57.7%	$ -	42.3%	$ -
Street Lighting	1.6%	$ (9,250)	58.7%	$ (5,431)	41.3%	$ (3,819)
	100.0%	$ (571,640)		$ (413,611)		$ (158,029)

Allocation by Rate Class and Rate Design - per approved 2011 Cost of Service - consistent with 2019 Rate Generator Model (Tab 9)

1576 Revenue Requirement - Adjustment to 2018 Base Distribution Rates (December 31, 2018)

Rate Class	# Customers	kW / kWh	Fixed Monthly Service Charge	Variable
Residential	39,890	339,777,738	$ (0.76)	$ - /kWh
GS<50 kW	2,238	86,378,928	$ (0.49)	$ (0.0005) /kWh
GS 50-4,999 kW	370	917,926	$ (6.52)	$ (0.1196) /kW
USL	372	1,744,019	$ (0.28)	$ (0.0013) /kWh
Sentinel Lighting	38	88	$ -	$ - /kW
Street Lighting	11,902	12,797	$ (0.04)	$ (0.2984) /kW

# of Customers and kW/kWh per 2017 RRR

A summary of the currently approved 2018 Distribution Rates, along with the impact of the Proposed Adjustment for 1576 Revenue Requirement has been provided in the table below. The resulting proposed 2018 Base Distribution Rate (December 31, 2018) have been inserted into the 2019 Rate Model (Tab 2) and used as the basis for applying the mechanistic adjustment (Price Cap Index) to arrive at the proposed 2019 distribution rates.

Table 8 - Proposed 2018 Base Distribution Rate (December 31 2018)

		Proposed 2018 Base Distribution Rate (1)		
		Monthly Service Charge	Volumetric	
Residential	2018 Approved Distribution Rates	$ 29.18	$ 0.0038	
	Proposed Account 1576 Adjustment	$ (0.76)	$ -	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 28.42**	**$ 0.0038**	**/kWh**
GS<50 kW	2018 Approved Distribution Rates	$ 26.87	$ 0.0201	
	Proposed Account 1576 Adjustment	$ (0.49)	$ (0.0005)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 26.38**	**$ 0.0196**	**/kWh**
GS 50-4,999 kW	2018 Approved Distribution Rates	$ 207.90	$ 4.1399	
	Proposed Account 1576 Adjustment	$ (6.52)	$ (0.1196)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 201.38**	**$ 4.0203**	**/kW**
Unmetered	2018 Approved Distribution Rates	$ 10.07	$ 0.0325	
Scattered	Proposed Account 1576 Adjustment	$ (0.28)	$ (0.0013)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 9.79**	**$ 0.0312**	**/kWh**
Sentinel	2018 Approved Distribution Rates	$ 5.73	$ 15.4050	
Lighting	Proposed Account 1576 Adjustment	$ -	$ -	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 5.73**	**$ 15.4050**	**/kW**
Street	2018 Approved Distribution Rates	$ 1.80	$ 7.0858	
Lighting	Proposed Account 1576 Adjustment	$ (0.04)	$ (0.2984)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 1.76**	**$ 6.7874**	**/kW**

1) 2018 Base Distribution Rates - Proposed adjustment of 2018 approved base distribution rates to address the impact of Account 1576 for changes in capitalization and depreciation related to Revised CGAAP and MIFRS requirements. The adjustment would take effect as at December 31, 2018. The December 31, 2018 Base Distribution Rates would then be used to apply mechanistic adjustments as per the 2019 IRM Rate Generator Model.

APPENDIX B-1:

1576 FINAL DISPOSITION

RATE APPLICATION MODELS

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

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

Reporting Basis	2011 Rebasing Year CGAAP Forecast	2011 IRM Actual	2012 IRM Actual	2013 IRM Actual	2014 IRM Actual	2015 IRM Actual	2016 IRM Actual	2017 IRM Actual	2018 IRM Forecast
					$	$	$	$	$
PP&E Values under former CGAAP									
Opening net PP&E - Note 1				62,595,123	67,383,734	68,401,948	69,093,047	73,944,278	78,460,058
Net Additions - Note 4				11,211,167	5,892,601	6,091,769	9,276,081	10,683,517	11,654,922
Net Depreciation (amounts should be negative) - Note 4				-6,422,556	-4,874,387	-5,400,670	-4,424,850	-6,167,737	-5,689,962
Closing net PP&E (1)				67,383,734	68,401,948	69,093,047	73,944,278	78,460,058	84,425,018
PP&E Values under revised CGAAP/MIFRS (Starts from 2013)									
Opening net PP&E - Note 1				62,595,123	68,625,082	70,419,512	72,311,421	77,176,754	81,594,285
Net Additions - Note 4				10,119,200	5,126,385	5,188,988	8,259,673	7,894,974	10,261,089
Net Depreciation (amounts should be negative) - Note 4				-4,089,241	-3,331,955	-3,297,079	-3,394,340	-3,477,443	-3,523,036
Closing net PP&E (2)				68,625,082	70,419,512	72,311,421	77,176,754	81,594,285	88,332,338
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP /MIFRS				-1,241,348	-2,017,564	-3,218,374	-3,232,476	-3,134,227	-3,907,320

Adjustments to Account 1576 Balance for Interim Dispositions:

EB-2015-0113/0251									
Actual amount refunded to customers through rate riders (cumulative)							2,133,491	2,165,280	2,165,280
less approved return on rate based							-142,036	-142,036	-142,036
EB-2016-0114									
Actual amount refunded to customers through rate riders (cumulative)								1,248,233	1,266,478
less approved return on rate based								-84,536	-84,536
Account 1576 Balance				-1,241,348	-2,017,564	-3,218,374	-1,241,021	52,714	-702,134

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-702,134
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-49,430
Amount included in Deferral and Variance Account Rate Rider Calculation	-751,564

WACC	7.04%
# of years of rate rider disposition period	1

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:

the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

TABLE 2-1 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard CGAAP
Year 2013

		Cost				Accumulated Depreciation				
OEB	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)				$ -	$ -			$ -	$ -
1612	Land Rights (Formally known as Account 1906)				$ -	$ -			$ -	$ -
1805	Land	$ 245,786			$ 245,786	$ -			$ -	$ 245,786
1806	Land Rights	$ 10,971			$ 10,971	$ -			$ -	$ 10,971
1808	Buildings	$ 1,117,302			$ 1,117,302	-$ 1,113,011	-$ 2,807		-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,707,465	$ 173,204		$ 17,880,669	-$ 6,798,861	-$ 551,576		-$ 7,350,437	$ 10,530,231
1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
1830	Poles, Towers & Fixtures	$ 26,768,950	$ 1,984,129		$ 28,753,079	-$ 11,348,583	-$ 995,045		-$ 12,343,628	$ 16,409,451
1835	Overhead Conductors & Devices	$ 16,827,902	$ 1,054,000		$ 17,881,902	-$ 8,136,111	-$ 601,504		-$ 8,737,615	$ 9,144,287
					$ -				$ -	$ -
1840	Underground Conduit	$ 20,466,528	$ 1,216,607		$ 21,683,135	-$ 8,223,080	-$ 807,004		-$ 9,030,084	$ 12,653,051
1845	Underground Conductors & Devices	$ 17,706,836	$ 1,088,431		$ 18,795,268	-$ 9,818,552	-$ 678,727		-$ 10,497,279	$ 8,297,989
1850	Line Transformers	$ 32,381,502	$ 1,056,693	-$ 135,483	$ 33,302,712	-$ 16,153,947	-$ 1,106,416	$ 99,299	-$ 17,161,064	$ 16,141,648
1855	Services (Overhead & Underground)	$ 18,794,812	$ 120,357		$ 18,915,169	-$ 12,843,086	-$ 602,122		-$ 13,445,208	$ 5,469,961
					$ -				$ -	$ -
1860	Meters (includes Smart Meters)	$ 1,580,037	$ 6,310,019		$ 7,890,055	-$ 397,943	-$ 1,947,934	$ 704	-$ 2,345,173	$ 5,544,883
	Meters (Smart Meters)	$ -			$ -	$ -			$ -	$ -
1905	Land	$ 182,215			$ 182,215				$ -	$ 182,215
1908	Buildings & Fixtures	$ 5,941,575	$ 299,710		$ 6,241,285	-$ 2,396,272	-$ 122,097		-$ 2,518,369	$ 3,722,916
1908	HVAC	$ -			$ -				$ -	$ -
1908	Parking & Paving	$ -			$ -	$ -			$ -	$ -
1908	Roof	$ -			$ -				$ -	$ -
1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,032,336	$ 8,833		$ 1,041,169	-$ 866,935	-$ 29,915		-$ 896,850	$ 144,319
1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
1920	Computer Equipment - Hardware	$ 1,554,329	$ 55,920		$ 1,610,249	-$ 1,315,603	-$ 74,539		-$ 1,390,142	$ 220,107
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -				$ -	$ -
1925	Computer Equip.-Software	$ 1,999,572	$ 130,098		$ 2,129,670	-$ 1,631,888	-$ 131,412		-$ 1,763,300	$ 366,370
					$ -				$ -	$ -
1930	Transportation Equipment	$ -			$ -				$ -	$ -
1935	Stores Equipment	$ 56,187			$ 56,187	-$ 56,187			-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284			$ 4,284	-$ 3,427	-$ 428		-$ 3,855	$ 429
1945	Measurement & Testing Equipment	$ 20,903			$ 20,903	-$ 16,721	-$ 2,090		-$ 18,811	$ 2,092
1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -
1955	Communications Equipment	$ 78,103			$ 78,103	-$ 78,103			-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
1960	Miscellaneous Equipment	$ -			$ -	$ -			$ -	$ -
1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
1980	System Supervisor Equipment	$ 2,337,752	$ 88,446		$ 2,426,198	-$ 1,709,884	-$ 84,152		-$ 1,794,036	$ 632,162
1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
1995	Contributions & Grants	-$ 29,200,787	-$ 2,239,797		-$ 31,440,584	$ 7,888,758	$ 1,215,209		$ 9,103,967	-$ 22,336,617
2440	Deferred Revenues				$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets		91,998.19		$ 91,998				$ -	$ 91,998
	Sub-Total	**$ 137,614,560**	**$ 11,438,648**	**-$ 135,483**	**$ 148,917,725**	**-$ 75,019,436**	**-$ 6,522,559**	**$ 100,003**	**-$ 81,441,993**	**$ 67,475,732**
	Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as negative)		- 91,998.19		-$ 91,998				$ -	-$ 91,998
	Total PP&E	**$ 137,614,560**	**$ 11,346,650**	**-$ 135,483**	**$ 148,825,727**	**-$ 75,019,436**	**-$ 6,522,559**	**$ 100,003**	**-$ 81,441,993**	**$ 67,383,734**

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

Accounting Standard RCGAAP
Year 2013

		Cost					Accumulated Depreciation					
OEB	Description	Opening Balance	Additions		Disposals	Closing Balance	Opening Balance	Additions		Disposals	Closing Balance	Net Book Value
1611	Computer Software (Formally known as Account 1925)	$ -				$ -	$ -				$ -	$ -
1612	Land Rights (Formally known as Account 1906)	$ -				$ -	$ -				$ -	$ -
1805	Land	$ 245,786				$ 245,786	$ -				$ -	$ 245,786
1806	Land rights	$ 10,971				$ 10,971	$ -				$ -	$ 10,971
1808	Buildings	$ 1,117,302				$ 1,117,302	-$ 1,113,011	-$ 2,807			-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -				$ -	$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,707,465	$ 173,204			$ 17,880,669	-$ 6,798,861	-$ 305,457			-$ 7,104,318	$ 10,776,351
1825	Storage Battery Equipment	$ -				$ -	$ -				$ -	
1830	Poles, Towers & Fixtures	$ 26,768,950	$ 1,478,899			$ 28,247,849	-$ 11,348,583	-$ 413,076			-$ 11,761,659	$ 16,486,191
1835	Overhead Conductors & Devices	$ 16,827,902	$ 791,944			$ 17,619,846	-$ 8,136,111	-$ 198,317			-$ 8,334,428	$ 9,285,418
1835	Overhead Conductors & Devices (Switches)											
1840	Underground Conduit	$ 20,466,528	$ 1,216,607			$ 21,683,134	-$ 8,223,080	-$ 111,777			-$ 8,334,857	$ 13,348,277
1845	Underground Conductors & Devices	$ 17,706,837	$ 886,693			$ 18,593,530	-$ 9,818,552	-$ 599,068			-$ 10,417,620	$ 8,175,910
1850	Line Transformers	$ 32,381,502	$ 933,749		-$ 135,483	$ 33,179,768	-$ 16,153,947	-$ 425,373		$ 99,299	-$ 16,480,021	$ 16,699,748
1855	Services (Overhead)	$ 6,045,627	$ 107,529			$ 6,153,156	-$ 4,241,051	-$ 81,372			-$ 4,322,423	$ 1,830,733
1855	Services (Underground)	$ 12,749,186	$ 12,828			$ 12,762,013	-$ 8,602,035	-$ 355,008			-$ 8,957,043	$ 3,804,970
1860	Meters	$ 1,580,037	$ 6,310,019			$ 7,890,055	-$ 397,943	-$ 1,941,590		$ 704	-$ 2,338,829	$ 5,551,227
1860	Meters (Smart Meters)	$ -	$ -			$ -	$ -				$ -	$ -
1905	Land	$ 182,215				$ 182,215	$ -				$ -	$ 182,215
1908	Buildings & Fixtures	$ 5,749,290				$ 5,749,290	-$ 2,392,426	-$ 5,962			-$ 2,398,388	$ 3,350,902
1908	HVAC		$ 8,700			$ 8,700	$ -	-$ 200			-$ 200	$ 8,500
1908	Parking & Paving	$ 42,644	$ 76,010			$ 118,654	-$ 853	-$ 1,603			-$ 2,456	$ 116,198
1908	Roof	$ 149,641	$ 215,000			$ 364,641	-$ 2,993	-$ 5,143			-$ 8,136	$ 356,505
1910	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,032,336	$ 8,833			$ 1,041,169	-$ 866,935	-$ 29,923			-$ 896,858	$ 144,311
1915	Office Furniture & Equipment (5 years)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,554,329	$ 55,920			$ 1,610,249	-$ 1,315,603	-$ 100,631			-$ 1,416,234	$ 194,015
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				$ -	$ -				$ -	$ -
1925	Computer Equip.-Software (Application)	$ 1,999,572	$ 86,307			$ 2,085,880	-$ 1,631,888	-$ 131,450			-$ 1,763,338	$ 322,542
1925	Computer Equip.-Software (Server)		$ 43,791			$ 43,791					$ -	$ 43,791
1930	Transportation Equipment	$ -				$ -	$ -				$ -	$ -
1935	Stores Equipment	$ 56,187				$ 56,187	-$ 56,187				-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284				$ 4,284	-$ 3,427	-$ 428			-$ 3,856	$ 428
1945	Measurement & Testing Equipment	$ 20,903				$ 20,903	-$ 16,721	-$ 2,091			-$ 18,812	$ 2,091
1950	Power Operated Equipment	$ -				$ -	$ -				$ -	$ -
1955	Communications Equipment	$ 78,103				$ 78,103	-$ 78,103				-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -				$ -	$ -				$ -	$ -
1960	Miscellaneous Equipment	$ -				$ -	$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -				$ -	$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -				$ -	$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,337,752	$ 88,446			$ 2,426,199	-$ 1,709,884	-$ 90,171			-$ 1,800,056	$ 626,143
1985	Miscellaneous Fixed Assets	$ -				$ -	$ -				$ -	$ -
1990	Other Tangible Property	$ -				$ -	$ -				$ -	$ -
1995	Contributions & Grants	-$ 29,200,787	-$ 2,239,797			-$ 31,440,584	$ 7,888,758	$ 612,203			$ 8,500,961	-$ 22,939,623
2440	**Deferred Revenues**	$ -					$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets		91,998.19			$ 91,998	0				$ -	$ 91,998
	Sub-Total	**$ 137,614,561**	**$ 10,346,681**		**-$ 135,483**	**$ 147,825,759**	**-$ 75,019,436**	**-$ 4,189,244**		**$ 100,003**	**-$ 79,108,678**	**$ 68,717,081**
	Less Socialized Renewable Energy Generation Investments (input as negative)					$ -					$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as negative)		- 91,998.19			-$ 91,998	0				$ -	-$ 91,998
	Total PP&E	**$ 137,614,561**	**$ 10,254,683**		**-$ 135,483**	**$ 147,733,761**	**-$ 75,019,436**	**-$ 4,189,244**		**$ 100,003**	**-$ 79,108,678**	**$ 68,625,083**

TABLE 2-3 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**CGAAP**
Year	**2014**

		Cost				Accumulated Depreciation				
OEB	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)				$ -				$ -	$ -
1612	Land Rights (Formally known as Account 1906)				$ -				$ -	$ -
1805	Land	$ 245,786			$ 245,786				$ -	$ 245,786
1806	Land Rights	$ 10,971			$ 10,971				$ -	$ 10,971
1808	Buildings	$ 1,117,302			$ 1,117,302	-$ 1,115,818	-$ 1,484		-$ 1,117,302	$ 0
1810	Leasehold Improvements	$ -			$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,880,669	$ 104,935	-$ 59,985	$ 17,925,619	-$ 7,350,437	-$ 556,212	$ 59,985	-$ 7,846,664	$ 10,078,955
1825	Storage Battery Equipment	$ -			$ -				$ -	$ -
1830	Poles, Towers & Fixtures	$ 28,753,079	$ 2,155,792		$ 30,908,871	-$ 12,343,628	-$ 1,045,299		-$ 13,388,927	$ 17,519,944
1835	Overhead Conductors & Devices	$ 17,881,902	$ 1,208,676		$ 19,090,578	-$ 8,737,615	-$ 625,718		-$ 9,363,333	$ 9,727,246
		$ -			$ -				$ -	$ -
1840	Underground Conduit	$ 21,683,135	-$ 9,290,511		$ 12,392,623	-$ 9,030,084	-$ 804,662		-$ 9,834,746	$ 2,557,878
1845	Underground Conductors & Devices	$ 18,795,268	$ 12,452,175		$ 31,247,443	-$ 10,497,279	-$ 677,517		-$ 11,174,796	$ 20,072,647
1850	Line Transformers	$ 33,302,712	-$ 5,259,430	-$ 279,268	$ 27,764,014	-$ 17,161,064	-$ 1,081,392	$ 241,612	-$ 18,000,844	$ 9,763,170
1855	Services (Overhead and Underground)	$ 18,915,169	$ 6,466,096		$ 25,381,266	-$ 13,445,208	-$ 549,515		-$ 13,994,724	$ 11,386,542
		$ -			$ -				$ -	$ -
1860	Meters	$ 7,890,055	$ 267,582	-$ 67,289	$ 8,090,348	-$ 2,345,173	-$ 715,284	$ 38,097	-$ 3,022,360	$ 5,067,989
1905	Land	$ 182,215			$ 182,215				$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,241,285	$ 545,229		$ 6,786,514	-$ 2,518,369	-$ 108,538		-$ 2,626,907	$ 4,159,607
1908	HVAC	$ -			$ -		-$ 435		-$ 435	-$ 435
1908	Parking & Paving	$ -			$ -		-$ 6,194		-$ 6,194	-$ 6,194
1908	Roof	$ -			$ -		-$ 19,070		-$ 19,070	-$ 19,070
1910	Leasehold Improvements	$ -			$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,041,169	$ 46,725		$ 1,087,894	-$ 896,850	-$ 30,220		-$ 927,071	$ 160,823
1915	Office Furniture & Equipment (5 years)	$ -			$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,610,249	$ 172,435		$ 1,782,684	-$ 1,390,142	-$ 84,417		-$ 1,474,559	$ 308,125
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -				$ -	$ -
1925	Computer Equip.-Software	$ 2,129,670	$ 261,323		$ 2,390,993	-$ 1,763,300	-$ 134,276		-$ 1,897,576	$ 493,417
		$ -			$ -				$ -	$ -
1930	Transportation Equipment	$ -			$ -				$ -	$ -
1935	Stores Equipment	$ 56,187			$ 56,187	-$ 56,187			-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284			$ 4,284	-$ 3,855	-$ 428		-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903			$ 20,903	-$ 18,811	-$ 2,090		-$ 20,901	$ 2
1950	Power Operated Equipment	$ -			$ -				$ -	$ -
1955	Communications Equipment	$ 78,103			$ 78,103	-$ 78,103			-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -			$ -				$ -	$ -
1960	Miscellaneous Equipment	$ -			$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -			$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -			$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,426,198	$ 65,322		$ 2,491,520	-$ 1,794,036	-$ 89,279		-$ 1,883,315	$ 608,205
1985	Miscellaneous Fixed Assets	$ -			$ -				$ -	$ -
1990	Other Tangible Property	$ -			$ -				$ -	$ -
1995	Contributions & Grants	-$ 31,440,584	-$ 2,897,207		-$ 34,337,791	$ 9,103,967	$ 1,317,949		$ 10,421,916	-$ 23,915,875
2440	Deferred Revenues	$ -			$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 91,998	$ 293,708		$ 385,706	$ -	-$ 9,643		-$ 9,643	$ 376,063
	Sub-Total	**$ 148,917,725**	**$ 6,592,850**	**-$ 406,542**	**$ 155,104,033**	**-$ 81,441,993**	**-$ 5,223,724**	**$ 339,693**	**-$ 86,326,023**	**$ 68,778,010**
	Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as negative)	-$ 91,998	-$ 293,708		-$ 385,706	0	9643		$ 9,643	-$ 376,063
	Total PP&E	**$ 148,825,727**	**$ 6,299,143**	**-$ 406,542**	**$ 154,718,327**	**-$ 81,441,993**	**-$ 5,214,081**	**$ 339,693**	**-$ 86,316,380**	**$ 68,401,948**

TABLE 2-4 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**RCGAAP**
Year	**2014**

		Cost					Accumulated Depreciation					
OEB	**Description**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)	$ -				$ -	$ -				$ -	$ -
1612	Land Rights (Formally known as Account 1906)	$ -				$ -	$ -				$ -	$ -
1805	Land	$ 245,786				$ 245,786	$ -				$ -	$ 245,786
1806	Land rights	$ 10,971				$ 10,971	$ -				$ -	$ 10,971
1808	Buildings	$ 1,117,302				$ 1,117,302	-$ 1,115,818				-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -				$ -	$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,880,669	$ 104,934		-$ 59,985	$ 17,925,618	-$ 7,104,318	-$ 306,648		$ 59,985	-$ 7,350,981	$ 10,574,637
1825	Storage Battery Equipment	$ -				$ -	$ -					$ -
1830	Poles, Towers & Fixtures	$ 28,247,849	$ 1,865,319			$ 30,113,168	-$ 11,761,659	-$ 449,957			-$ 12,211,616	$ 17,901,553
1835	Overhead Conductors & Devices	$ 17,619,846	$ 856,712	-$ 5,166,891		$ 13,309,667	-$ 8,334,428	-$ 127,549	$ 1,929,922		-$ 6,532,055	$ 6,777,612
1835	Overhead Conductors & Devices (Switches)	$ -	$ 199,550	$ 5,166,891		$ 5,366,441	$ -	-$ 157,029	-$ 1,929,922		-$ 2,086,951	$ 3,279,490
1840	Underground Conduit	$ 21,683,134	$ 725,628	-$ 10,016,138		$ 12,392,624	-$ 8,334,857	-$ 287,360	$ 2,805,792		-$ 5,816,425	$ 6,576,199
1845	Underground Conductors & Devices-db	$ 18,593,530	$ 1,630,102	$ 10,573,726		$ 30,797,358	-$ 10,417,620	-$ 638,336	-$ 2,961,988		-$ 14,017,944	$ 16,779,414
1850	Line Transformers	$ 33,179,768	$ 1,182,092	-$ 6,516,504	-$ 279,268	$ 27,566,088	-$ 16,480,021	-$ 659,372	$ 1,825,450	$ 241,612	-$ 15,072,331	$ 12,493,758
1855	Services (Overhead)	$ 6,153,156	$ 84,556			$ 6,237,712	-$ 4,322,423	-$ 67,721			-$ 4,390,144	$ 1,847,568
1855	Services (Underground)	$ 12,762,013	$ 422,624	$ 5,958,916		$ 19,143,553	-$ 8,957,043	-$ 404,098	-$ 1,669,254		-$ 11,030,395	$ 8,113,158
1860	Meters	$ 7,890,055	$ 267,583		-$ 67,289	$ 8,090,349	-$ 2,338,829	-$ 715,284		$ 38,097	-$ 3,016,016	$ 5,074,334
1905	Land	$ 182,215				$ 182,215	$ -				$ -	$ 182,215
1908	Buildings & Fixtures	$ 5,749,290	$ 545,229			$ 6,294,519	-$ 2,398,388	-$ 120,937			-$ 2,519,325	$ 3,775,194
1908	HVAC	$ 8,700				$ 8,700	-$ 200	-$ 870			-$ 1,070	$ 7,630
1908	Parking & Paving	$ 118,654				$ 118,654	-$ 2,456	-$ 6,133			-$ 8,589	$ 110,065
1908	Roof	$ 364,641				$ 364,641	-$ 8,136	-$ 18,896			-$ 27,032	$ 337,609
1910	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,041,169	$ 46,725			$ 1,087,894	-$ 896,858	-$ 30,220			-$ 927,078	$ 160,816
1915	Office Furniture & Equipment (5 years)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,610,249	$ 172,435			$ 1,782,684	-$ 1,416,234	-$ 101,555			-$ 1,517,789	$ 264,895
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				$ -	$ -				$ -	$ -
1925	Computer Equip.-Software (Application)	$ 2,085,880	$ 219,791			$ 2,305,670	-$ 1,763,338	-$ 127,449			-$ 1,890,787	$ 414,883
1925	Computer Equip.-Software (Server)	$ 43,791	$ 41,532			$ 85,323	$ -	-$ 21,519			-$ 21,519	$ 63,804
1930	Transportation Equipment	$ -				$ -	$ -				$ -	$ -
1935	Stores Equipment	$ 56,187				$ 56,187	-$ 56,187				-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284				$ 4,284	-$ 3,856	-$ 428			-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903				$ 20,903	-$ 18,812	-$ 2,091			-$ 20,903	-$ 0
1950	Power Operated Equipment	$ -				$ -	$ -				$ -	$ -
1955	Communications Equipment	$ 78,103				$ 78,103	-$ 78,103				-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -				$ -	$ -				$ -	$ -
1960	Miscellaneous Equipment	$ -				$ -	$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -				$ -	$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -				$ -	$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,426,199	$ 65,322			$ 2,491,521	-$ 1,800,056	-$ 105,542			-$ 1,905,598	$ 585,923
1985	Miscellaneous Fixed Assets	$ -				$ -	$ -				$ -	$ -
1990	Other Tangible Property	$ -				$ -	$ -				$ -	$ -
1995	Contributions & Grants	-$ 31,440,584	-$ 2,897,207			-$ 34,337,791	$ 8,500,961	$ 677,345			$ 9,178,306	-$ 25,159,485
2440	Deferred Revenues	$ -				$ -	$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 91,998	$ 293,708			$ 385,706	$ -	-$ 9,643			-$ 9,643	$ 376,063
	Sub-Total	**$ 147,825,759**	**$ 5,826,635**	**$ -**	**-$ 406,542**	**$ 153,245,851**	**-$ 79,108,678**	**-$ 3,681,292**	**$ -**	**$ 339,694**	**-$ 82,450,275**	**$ 70,795,576**
	Less Socialized Renewable Energy Generation Investments (input as negative)											
	Less Other Non Rate-Regulated Utility Assets (input as negative)	-$ 91,998	-$ 293,708			-$ 385,706	$ -	$ 9,643			$ 9,643	-$ 376,063
	Total PP&E	**$ 147,733,761**	**$ 5,532,927**		**-$ 406,542**	**$ 152,860,146**	**-$ 79,108,678**	**-$ 3,671,649**		**$ 339,694**	**-$ 82,440,632**	**$ 70,419,513**

TABLE 2-5 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**CGAAP**
Year	**2015**

		Cost				Accumulated Depreciation				
OEB	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)				$ -				$ -	$ -
1612	Land Rights (Formally known as Account 1906)				$ -				$ -	$ -
1805	Land	$ 245,786			$ 245,786				$ -	$ 245,786
1806	Land Rights	$ 10,971			$ 10,971				$ -	$ 10,971
1808	Buildings	$ 1,117,302			$ 1,117,302	-$ 1,117,302			-$ 1,117,302	$ 0
1810	Leasehold Improvements	$ -			$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,925,619	$ 103,340	-$ 94,500	$ 17,934,459	-$ 7,846,664	-$ 556,725	$ 39,930	-$ 8,363,458	$ 9,571,000
1825	Storage Battery Equipment	$ -			$ -		$ -		$ -	$ -
1830	Poles, Towers & Fixtures	$ 30,908,871	$ 5,380,994		$ 36,289,866	-$ 13,388,927	-$ 1,124,633		-$ 14,513,561	$ 21,776,305
1835	Overhead Conductors & Devices	$ 19,090,578	$ 1,930,032		$ 21,020,610	-$ 9,363,333	-$ 606,406		-$ 9,969,739	$ 11,050,871
		$ -			$ -		$ -		$ -	$ -
1840	Underground Conduit	$ 12,392,623	$ 4,382,830		$ 16,775,454	-$ 9,834,746	-$ 899,250		-$ 10,733,996	$ 6,041,458
1845	Underground Conductors & Devices	$ 31,247,443	$ 1,879,991		$ 33,127,434	-$ 11,174,796	-$ 764,486		-$ 11,939,282	$ 21,188,152
1850	Line Transformers	$ 27,764,014	$ 1,554,043	-$ 280,152	$ 29,037,905	-$ 18,000,844	-$ 1,094,747	$ 141,322	-$ 18,954,269	$ 10,083,636
1855	Services (Overhead and Underground)	$ 25,381,266	$ 612,755		$ 25,994,021	-$ 13,994,724	-$ 546,401		-$ 14,541,124	$ 11,452,897
		$ -			$ -		$ -		$ -	$ -
1860	Meters	$ 8,090,348	$ 231,152		$ 8,321,500	-$ 3,022,360	-$ 627,947		-$ 3,650,306	$ 4,671,193
1905	Land	$ 182,215	$ -		$ 182,215	$ -	$ -		$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,786,514	-$ 3,525		$ 6,782,989	-$ 2,626,907	-$ 128,960		-$ 2,755,867	$ 4,027,122
1908	HVAC	$ -	$ 128,536		$ 128,536	-$ 435	-$ 6,862		-$ 7,297	$ 121,239
1908	Parking & Paving	$ -	$ 59,785		$ 59,785	-$ 6,194	-$ 8,041		-$ 14,235	$ 45,550
1908	Roof	$ -	$ -		$ -	-$ 19,070	-$ 20,156		-$ 39,226	-$ 39,226
1910	Leasehold Improvements	$ -			$ -	$ -	$ -		$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,087,894	$ 98,496		$ 1,186,389	-$ 927,071	-$ 34,836		-$ 961,906	$ 224,483
1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equipment - Hardware	$ 1,782,684	$ 98,877		$ 1,881,561	-$ 1,474,559	-$ 104,221		-$ 1,578,779	$ 302,781
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -	$ -		$ -	$ -
1925	Computer Equip.-Software	$ 2,390,993	$ 142,246		$ 2,533,239	-$ 1,897,576	-$ 134,675		-$ 2,032,252	$ 500,987
		$ -			$ -	$ -	$ -		$ -	$ -
1930	Transportation Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1935	Stores Equipment	$ 56,187			$ 56,187	-$ 56,187	$ -		-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ -		$ 4,284	-$ 4,284	$ -		-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903	$ -		$ 20,903	-$ 20,901	$ -		-$ 20,901	$ 2
1950	Power Operated Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1955	Communications Equipment	$ 78,103			$ 78,103	-$ 78,103	$ -		-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -			$ -		$ -		$ -	$ -
1960	Miscellaneous Equipment	$ -			$ -		$ -		$ -	$ -
1970	Load Management Controls Customer Premises	$ -			$ -		$ -		$ -	$ -
1975	Load Management Controls Utility Premises	$ -			$ -		$ -		$ -	$ -
1980	System Supervisor Equipment	$ 2,491,520	$ 45,751		$ 2,537,271	-$ 1,883,315	-$ 92,749		-$ 1,976,064	$ 561,207
1985	Miscellaneous Fixed Assets	$ -			$ -		$ -		$ -	$ -
1990	Other Tangible Property	$ -			$ -		$ -		$ -	$ -
1995	Contributions & Grants	-$ 34,337,791	-$ 10,178,882		-$ 44,516,674	$ 10,421,916	$ 1,169,172		$ 11,591,088	-$ 32,925,586
2440	Deferred Revenues	$ -			$ -		$ -		$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -		$ 385,706	-$ 9,643	$ -		-$ 9,643	$ 376,063
	Sub-Total	**$ 155,104,033**	**$ 6,466,421**	**-$ 374,652**	**$ 161,195,802**	**-$ 86,326,023**	**-$ 5,581,922**	**$ 181,252**	**-$ 91,726,693**	**$ 69,469,109**
	Less Socialized Renewable Energy Generation Investments (input as negative)	$ -			$ -	$ -			$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as negative)	-$ 385,706			-$ 385,706	$ 9,643			$ 9,643	-$ 376,063
	Total PP&E	**$ 154,718,327**	**$ 6,466,421**	**-$ 374,652**	**$ 160,810,096**	**-$ 86,316,380**	**-$ 5,581,922**	**$ 181,252**	**-$ 91,717,050**	**$ 69,093,046**

TABLE 2-6 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**MIFRS**
Year	**2015**

		Cost					Accumulated Depreciation					
OEB	**Description**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)	$ -				$ -	$ -				$ -	
1612	Land Rights (Formally known as Account 1906)	$ -				$ -	$ -				$ -	$ -
1805	Land	$ 245,786				$ 245,786	$ -				$ -	$ 245,786
1806	Land rights	$ 10,971				$ 10,971	$ -				$ -	$ 10,971
1808	Buildings	$ 1,117,302				$ 1,117,302	-$ 1,115,818				-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -				**$ -**	$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -				$ -	$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,925,618	$ 75,350		-$ 94,500	$ 17,906,468	-$ 7,350,981	-$ 308,650		$ 39,930	-$ 7,619,701	$ 10,286,767
1825	Storage Battery Equipment	$ -				$ -	$ -				$ -	$ -
1830	Poles, Towers & Fixtures	$ 30,113,168	$ 5,142,007			$ 35,255,175	-$ 12,211,616	-$ 514,117			-$ 12,725,733	$ 22,529,442
1835	Overhead Conductors & Devices	$ 13,309,667	$ 1,802,055			$ 15,111,722	-$ 6,532,055	-$ 310,886			-$ 6,842,942	$ 8,268,781
1835	Overhead Conductors & Devices (Switches)	$ 5,366,441				$ 5,366,441	-$ 2,086,951				-$ 2,086,951	$ 3,279,490
1840	Underground Conduit	$ 12,392,624	$ 4,229,316			$ 16,621,940	-$ 5,816,425	-$ 326,445			-$ 6,142,869	$ 10,479,071
1845	Underground Conductors & Devices-db	$ 30,797,358	$ 1,693,574			$ 32,490,932	-$ 14,017,944	-$ 623,393			-$ 14,641,337	$ 17,849,595
1850	Line Transformers	$ 27,566,088	$ 1,431,232		-$ 280,152	$ 28,717,168	-$ 15,072,331	-$ 690,735		$ 141,322	-$ 15,621,744	$ 13,095,424
1855	Services (Overhead)	$ 6,237,712	$ 137,646			$ 6,375,358	-$ 4,390,144	-$ 70,049			-$ 4,460,193	$ 1,915,164
1855	Services (Underground)	$ 19,143,553	$ 430,026			$ 19,573,579	-$ 11,030,395	-$ 360,814			-$ 11,391,209	$ 8,182,370
1860	Meters	$ 8,090,349	$ 231,152			$ 8,321,501	-$ 3,016,016	-$ 627,860			-$ 3,643,875	$ 4,677,625
1905	Land	$ 182,215	$ -			$ 182,215	$ -				$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,294,519	-$ 3,525			$ 6,290,994	-$ 2,519,325	-$ 126,354			-$ 2,645,679	$ 3,645,316
1908	HVAC	$ 8,700	$ 128,536			$ 137,236	-$ 1,070	-$ 7,297			-$ 8,367	$ 128,869
1908	Parking & Paving	$ 118,654	$ 59,785			$ 178,439	-$ 8,589	-$ 7,628			-$ 16,217	$ 162,222
1908	Roof	$ 364,641	$ -			$ 364,641	-$ 27,032	-$ 18,896			-$ 45,928	$ 318,713
1910	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,087,894	$ 98,496			$ 1,186,390	-$ 927,078	-$ 34,835			-$ 961,914	$ 224,476
1915	Office Furniture & Equipment (5 years)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,782,684	$ 98,877			$ 1,881,561	-$ 1,517,789	-$ 125,231			-$ 1,643,020	$ 238,541
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				$ -	$ -				$ -	$ -
1925	Computer Equip.-Software (Application)	$ 2,305,670	$ 128,311			$ 2,433,981	-$ 1,890,787	-$ 122,974			-$ 2,013,761	$ 420,220
1925	Computer Equip.-Software (Server)	$ 85,323	$ 13,935			$ 99,258	-$ 21,519	-$ 30,764			-$ 52,282	$ 46,976
1930	Transportation Equipment	$ -				$ -	$ -				$ -	$ -
1935	Stores Equipment	$ 56,187				$ 56,187	-$ 56,187	$ -			-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ -			$ 4,284	-$ 4,284	$ -			-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903	$ -			$ 20,903	-$ 20,903	$ -			-$ 20,903	-$ 0
1950	Power Operated Equipment	$ -				$ -	$ -				$ -	$ -
1955	Communications Equipment	$ 78,103				$ 78,103	-$ 78,103	$ -			-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -				$ -	$ -	$ -			$ -	$ -
1960	Miscellaneous Equipment	$ -				$ -	$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -				$ -	$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -				$ -	$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,491,521	$ 45,751			$ 2,537,272	-$ 1,905,598	-$ 116,061			-$ 2,021,658	$ 515,613
1985	Miscellaneous Fixed Assets	$ -				$ -	$ -				$ -	$ -
1990	Other Tangible Property	$ -				$ -	$ -				$ -	$ -
1995	Contributions & Grants	-$ 34,337,791	-$ 10,178,882			-$ 44,516,674	$ 9,178,306	$ 944,657			$ 10,122,963	-$ 34,393,711
2440	Deferred Revenues	$ -				$ -	$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -			$ 385,706	-$ 9,643	-$ 19,285			-$ 28,928	$ 356,777
	Sub-Total	**$ 153,245,851**	**$ 5,563,640**	**$ -**	**-$ 374,652**	**$ 158,434,840**	**-$ 82,450,275**	**-$ 3,497,616**	**$ -**	**$ 181,252**	**-$ 85,766,640**	**$ 72,668,199**
	Less Socialized Renewable Energy Generation Investments (input as negative)											
	Less Other Non Rate-Regulated Utility Assets (input as negative)	-$ 385,706				-$ 385,706	$ 9,643	$ 19,285			$ 28,928	-$ 356,777
	Total PP&E	**$ 152,860,146**	**$ 5,563,640**	**$ -**	**-$ 374,652**	**$ 158,049,134**	**-$ 82,440,632**	**-$ 3,478,331**		**$ 181,252**	**-$ 85,737,712**	**$ 72,311,421**

TABLE 2-7 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**CGAAP**
Year	**2016**

		Cost				Accumulated Depreciation				
OEB	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)	$ -	$ 2,609,448		$ 2,609,448		-$ 2,174,071		-$ 2,174,071	$ 435,377
1612	Land Rights (Formally known as Account 1906)	$ -			$ -				$ -	$ -
1805	Land	$ 245,786			$ 245,786				$ -	$ 245,786
1806	Land Rights	$ 10,971	-$ 10,971		$ -				$ -	$ -
1808	Buildings	$ 1,117,302			$ 1,117,302	-$ 1,117,302			-$ 1,117,302	$ 0
1810	Leasehold Improvements	$ -			$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,934,459	$ 944,572	$ -	$ 18,879,031	-$ 8,363,458	-$ 573,198		-$ 8,936,656	$ 9,942,375
1825	Storage Battery Equipment	$ -			$ -		$ -		$ -	$ -
1830	Poles, Towers & Fixtures	$ 36,289,866	$ 3,828,849		$ 40,118,715	-$ 14,513,561	-$ 1,273,161		-$ 15,786,722	$ 24,331,993
1835	Overhead Conductors & Devices	$ 21,020,610	$ 2,034,293		$ 23,054,903	-$ 9,969,739	-$ 664,179		-$ 10,633,918	$ 12,420,985
		$ -			$ -		$ -		$ -	$ -
1840	Underground Conduit	$ 16,775,454	$ 1,161,911		$ 17,937,365	-$ 10,733,996	-$ 982,212		-$ 11,716,208	$ 6,221,157
1845	Underground Conductors & Devices	$ 33,127,434	$ 1,644,096	$ -	$ 34,771,530	-$ 11,939,282	-$ 778,624		-$ 12,717,906	$ 22,053,624
1850	Line Transformers	$ 29,037,905	$ 1,601,748	-$ 436,460	$ 30,203,193	-$ 18,954,269	-$ 1,141,729	$ 379,200	-$ 19,716,798	$ 10,486,395
1855	Services (Overhead and Underground)	$ 25,994,021	$ 922,227		$ 26,916,248	-$ 14,541,124	-$ 518,820		-$ 15,059,944	$ 11,856,304
		$ -			$ -		$ -		$ -	$ -
1860	Meters	$ 8,321,500	$ 330,610	-$ 60,391	$ 8,591,719	-$ 3,650,306	-$ 601,872	$ 31,023	-$ 4,221,155	$ 4,370,564
1905	Land	$ 182,215	$ -		$ 182,215	$ -	$ -		$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,782,989	$ 48,934		$ 6,831,923	-$ 2,755,867	-$ 123,594		-$ 2,879,461	$ 3,952,462
1908	HVAC	$ 128,536	$ 42,775		$ 171,311	-$ 7,297	-$ 15,427		-$ 22,724	$ 148,587
1908	Parking & Paving	$ 59,785	$ 74,900		$ 134,685	-$ 14,235	-$ 11,407		-$ 25,642	$ 109,043
1908	Roof	$ -	$ -		$ -	-$ 39,226	-$ 20,156		-$ 59,382	-$ 59,382
1910	Leasehold Improvements	$ -			$ -	$ -	$ -		$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,186,389	$ 61,336		$ 1,247,725	-$ 961,906	-$ 39,141		-$ 1,001,048	$ 246,678
1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equipment - Hardware	$ 1,881,561	$ 32,633		$ 1,914,194	-$ 1,578,779	-$ 110,547		-$ 1,689,326	$ 224,868
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -	$ -		$ -	$ -
1925	Computer Equip.-Software	$ 2,533,239	-$ 2,533,239		$ 0	-$ 2,032,252	$ 2,032,252		$ -	$ 0
		$ -			$ -	$ -	$ -		$ -	$ -
1930	Transportation Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1935	Stores Equipment	$ 56,187			$ 56,187	-$ 56,187	$ -		-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ -		$ 4,284	-$ 4,284	$ -		-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903	$ -		$ 20,903	-$ 20,901	$ -		-$ 20,901	$ 2
1950	Power Operated Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1955	Communications Equipment	$ 78,103			$ 78,103	-$ 78,103	$ -		-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -			$ -		$ -		$ -	$ -
1960	Miscellaneous Equipment	$ -			$ -		$ -		$ -	$ -
1970	Load Management Controls Customer Premises	$ -			$ -		$ -		$ -	$ -
1975	Load Management Controls Utility Premises	$ -			$ -		$ -		$ -	$ -
1980	System Supervisor Equipment	$ 2,537,271	$ 73,575		$ 2,610,846	-$ 1,976,064	-$ 88,142		-$ 2,064,206	$ 546,640
1985	Miscellaneous Fixed Assets	$ -			$ -		$ -		$ -	$ -
1990	Other Tangible Property	$ -			$ -		$ -		$ -	$ -
1995	Contributions & Grants	-$ 44,516,674	-$ 3,094,765		-$ 47,611,439	$ 11,591,088	$ 2,248,955		$ 13,840,043	-$ 33,771,395
2440	Deferred Revenues	$ -			$ -		$ -		$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -		$ 385,706	-$ 9,643	$ -		-$ 9,643	$ 376,063
	Sub-Total	**$ 161,195,802**	**$ 9,772,932**	**-$ 496,851**	**$ 170,471,883**	**-$ 91,726,693**	**-$ 4,835,073**	**$ 410,223**	**-$ 96,151,543**	**$ 74,320,340**
	~~Less Socialized Renewable Energy Generation Investments (input as negative)~~	$ -			$ -	$ -			$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as	-$ 385,706			-$ 385,706	$ 9,643			$ 9,643	-$ 376,063
	Total PP&E	**$ 160,810,096**	**$ 9,772,932**	**-$ 496,851**	**$ 170,086,177**	**-$ 91,717,050**	**-$ 4,835,073**	**$ 410,223**	**-$ 96,141,900**	**$ 73,944,277**

TABLE 2-8 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**MIFRS**
Year	**2016**

		Cost					Accumulated Depreciation					
OEB	**Description**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Net Book Value**
1611	Computer Software (Formally known as Account 1925)	$ -	$ 76,208	$ 2,533,240		$ 2,609,448	$ -	-$ 155,631	-$ 2,066,044		-$ 2,221,675	$ 387,773
1612	Land Rights (Formally known as Account 1906)	$ -				$ -	$ -				$ -	$ -
1805	Land	$ 245,786				$ 245,786	$ -				$ -	$ 245,786
1806	Land rights	$ 10,971		-$ 10,971		$ -	$ -				$ -	$ -
1808	Buildings	$ 1,117,302				$ 1,117,302	-$ 1,115,818				-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -				**$ -**	$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -				$ -	$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 17,906,468	$ 913,059			$ 18,819,527	-$ 7,619,701	-$ 319,632			-$ 7,939,333	$ 10,880,194
1825	Storage Battery Equipment	$ -				$ -	$ -				$ -	$ -
1830	Poles, Towers & Fixtures	$ 35,255,175	$ 3,559,782			$ 38,814,957	-$ 12,725,733	-$ 609,157			-$ 13,334,890	$ 25,480,067
1835	Overhead Conductors & Devices	$ 15,111,722	$ 1,890,208			$ 17,001,930	-$ 6,842,942	-$ 345,968			-$ 7,188,910	$ 9,813,021
1835	Overhead Conductors & Devices (Switches)	$ 5,366,441				$ 5,366,441	-$ 2,086,951				-$ 2,086,951	$ 3,279,490
1840	Underground Conduit	$ 16,621,940	$ 989,075			$ 17,611,015	-$ 6,142,869	-$ 369,915			-$ 6,512,784	$ 11,098,231
1845	Underground Conductors & Devices-db	$ 32,490,932	$ 1,434,217			$ 33,925,149	-$ 14,641,337	-$ 662,884		$ 4,498	-$ 15,299,723	$ 18,625,426
1850	Line Transformers	$ 28,717,168	$ 1,463,479		-$ 436,460	$ 29,744,187	-$ 15,621,744	-$ 726,919		$ 374,702	-$ 15,973,961	$ 13,770,226
1855	Services (Overhead)	$ 6,375,358	$ 228,434			$ 6,603,792	-$ 4,460,193	-$ 74,625			-$ 4,534,818	$ 2,068,973
1855	Services (Underground)	$ 19,573,579	$ 643,035			$ 20,216,614	-$ 11,391,209	-$ 373,580			-$ 11,764,789	$ 8,451,825
1860	Meters	$ 8,321,501	$ 330,610		-$ 60,391	$ 8,591,720	-$ 3,643,875	-$ 601,872		$ 31,023	-$ 4,214,725	$ 4,376,995
1905	Land	$ 182,215	$ -			$ 182,215	$ -				$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,290,994	$ 48,934			$ 6,339,928	-$ 2,645,679	-$ 126,808			-$ 2,772,487	$ 3,567,442
1908	HVAC	$ 137,236	$ 42,775			$ 180,011	-$ 8,367	-$ 15,862			-$ 24,229	$ 155,782
1908	Parking & Paving	$ 178,439	$ 74,900			$ 253,339	-$ 16,217	-$ 10,995			-$ 27,212	$ 226,127
1908	Roof	$ 364,641	$ -			$ 364,641	-$ 45,928	-$ 18,896			-$ 64,824	$ 299,817
1910	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,186,390	$ 61,336			$ 1,247,726	-$ 961,914	-$ 39,141			-$ 1,001,055	$ 246,671
1915	Office Furniture & Equipment (5 years)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,881,561	$ 32,633			$ 1,914,194	-$ 1,643,020	-$ 85,887			-$ 1,728,907	$ 185,287
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				$ -	$ -				$ -	$ -
1925	Computer Equip.-Software (Application)	$ 2,433,981	$ -	-$ 2,433,982		-$ 1	-$ 2,013,761	$ -	$ 2,013,762		$ 1	-$ 0
1925	Computer Equip.-Software (Server)	$ 99,258		-$ 99,258		$ -	-$ 52,282		$ 52,282		$ -	$ -
1930	Transportation Equipment	$ -				$ -	$ -				$ -	$ -
1935	Stores Equipment	$ 56,187	$ -			$ 56,187	-$ 56,187	$ -			-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ -			$ 4,284	-$ 4,284	$ -			-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903	$ -			$ 20,903	-$ 20,903	$ -			-$ 20,903	-$ 0
1950	Power Operated Equipment	$ -				$ -	$ -				$ -	$ -
1955	Communications Equipment	$ 78,103	$ -			$ 78,103	-$ 78,103	$ -			-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -				$ -	$ -	$ -			$ -	$ -
1960	Miscellaneous Equipment	$ -				$ -	$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -				$ -	$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -				$ -	$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,537,272	$ 73,575			$ 2,610,847	-$ 2,021,658	-$ 119,648			-$ 2,141,306	$ 469,540
1985	Miscellaneous Fixed Assets	$ -				$ -	$ -				$ -	$ -
1990	Other Tangible Property	$ -				$ -	$ -				$ -	$ -
1995	Contributions & Grants	-$ 44,516,674	-$ 3,094,765			-$ 47,611,439	$ 10,122,963	$ 852,858			$ 10,975,821	-$ 36,635,618
2440	Deferred Revenues	$ -				$ -	$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -			$ 385,706	-$ 28,928	-$ 19,285			-$ 48,213	$ 337,492
	Sub-Total	**$ 158,434,840**	**$ 8,767,495**	**-$ 10,971**	**-$ 496,851**	**$ 166,694,513**	**-$ 85,766,640**	**-$ 3,823,847**	**$ 0**	**$ 410,222**	**-$ 89,180,265**	**$ 77,514,246**
	~~Less Socialized Renewable Energy Generation Investments (input as negative)~~											
	Less Other Non Rate-Regulated Utility Assets (input	-$ 385,706				-$ 385,706	$ 28,928	$ 19,285			$ 48,213	-$ 337,492
	Total PP&E	**$ 158,049,134**	**$ 8,767,495**	**-$ 10,971**	**-$ 496,851**	**$ 166,308,807**	**-$ 85,737,712**	**-$ 3,804,562**	**$ 0**	**$ 410,222**	**-$ 89,132,052**	**$ 77,176,754**

TABLE 2-9 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**CGAAP**
Year	**2017**

		Cost				Accumulated Depreciation				
OEB	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
1610	Miscellaneous Intangible Plant	$ -	$ 1,117,229		$ 1,117,229		-$ 4,400		-$ 4,400	$ 1,112,829
1611	Computer Software (Formally known as Account 1925)	$ 2,609,448	-$ 68,298		$ 2,541,150	-$ 2,174,071	-$ 159,848		-$ 2,333,919	$ 207,231
1612	Land Rights (Formally known as Account 1906)	$ -			$ -				$ -	$ -
1805	Land	$ 245,786			$ 245,786				$ -	$ 245,786
1806	Land Rights	$ -			$ -				$ -	$ -
1808	Buildings	$ 1,117,302			$ 1,117,302	-$ 1,117,302			-$ 1,117,302	$ 0
1810	Leasehold Improvements	$ -			$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 18,879,031	$ 2,462,268	$ 154,485	$ 21,495,784	-$ 8,936,656	-$ 628,900	-$ 99,915	-$ 9,665,471	$ 11,830,313
1825	Storage Battery Equipment	$ -			$ -		$ -		$ -	$ -
1830	Poles, Towers & Fixtures	$ 40,118,715	$ 1,967,712		$ 42,086,428	-$ 15,786,722	-$ 1,368,979		-$ 17,155,700	$ 24,930,727
1835	Overhead Conductors & Devices	$ 23,054,903	$ 1,140,743		$ 24,195,646	-$ 10,633,918	-$ 850,939		-$ 11,484,857	$ 12,710,789
		$ -			$ -		$ -		$ -	$ -
1840	Underground Conduit	$ 17,937,365	$ 1,193,897		$ 19,131,262	-$ 11,716,208	-$ 963,432		-$ 12,679,640	$ 6,451,622
1845	Underground Conductors & Devices	$ 34,771,530	$ 1,319,453		$ 36,090,983	-$ 12,717,906	-$ 871,483		-$ 13,589,389	$ 22,501,594
1850	Line Transformers	$ 30,203,193	$ 1,692,110	$ 1,131,364	$ 33,026,667	-$ 19,716,798	-$ 1,160,675	-$ 861,933	-$ 21,739,406	$ 11,287,261
1855	Services (Overhead and Underground)	$ 26,916,248	$ 731,974		$ 27,648,222	-$ 15,059,944	-$ 554,044		-$ 15,613,988	$ 12,034,234
		$ -			$ -		$ -		$ -	$ -
1860	Meters	$ 8,591,719	-$ 659,273	$ 127,680	$ 8,060,125	-$ 4,221,155	-$ 70,011	-$ 73,320	-$ 4,364,486	$ 3,695,640
1905	Land	$ 182,215	$ -		$ 182,215	$ -	$ -		$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,831,923	$ -		$ 6,831,923	-$ 2,879,461	-$ 129,904		-$ 3,009,365	$ 3,822,558
1908	HVAC	$ 171,311	$ 105,280		$ 276,591	-$ 22,724	-$ 22,830		-$ 45,554	$ 231,037
1908	Parking & Paving	$ 134,685	$ 3,500		$ 138,185	-$ 25,642	-$ 13,368		-$ 39,009	$ 99,176
1908	Roof	$ -	$ -		$ -	-$ 59,382	-$ 20,156		-$ 79,538	-$ 79,538
1908	Stores Racking	$ -	$ 13,096		$ 13,096	$ -	-$ 655		-$ 655	$ 12,441
1910	Leasehold Improvements	$ -			$ -	$ -	$ -		$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,247,725	$ 70,795		$ 1,318,520	-$ 1,001,048	-$ 45,748		-$ 1,046,796	$ 271,725
1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equipment - Hardware	$ 1,914,194	$ 51,814		$ 1,966,008	-$ 1,689,326	-$ 118,990		-$ 1,808,316	$ 157,692
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -	$ -		$ -	$ -
1925	Computer Equip.-Software	$ 0	$ -		$ 0	$ -	$ -		$ -	$ 0
		$ -			$ -	$ -	$ -		$ -	$ -
1930	Transportation Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1935	Stores Equipment	$ 56,187			$ 56,187	-$ 56,187	$ -		-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ -		$ 4,284	-$ 4,284	$ -		-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903	$ -		$ 20,903	-$ 20,901	$ -		-$ 20,901	$ 2
1950	Power Operated Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1955	Communications Equipment	$ 78,103			$ 78,103	-$ 78,103	$ -		-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -			$ -		$ -		$ -	$ -
1960	Miscellaneous Equipment	$ -			$ -		$ -		$ -	$ -
1970	Load Management Controls Customer Premises	$ -			$ -		$ -		$ -	$ -
1975	Load Management Controls Utility Premises	$ -			$ -		$ -		$ -	$ -
1980	System Supervisor Equipment	$ 2,610,846	$ 36,299		$ 2,647,145	-$ 2,064,206	-$ 90,076		-$ 2,154,282	$ 492,864
1985	Miscellaneous Fixed Assets	$ -			$ -		$ -		$ -	$ -
1990	Other Tangible Property	$ -			$ -		$ -		$ -	$ -
1995	Contributions & Grants	-$ 47,611,439	-$ 1,908,612		-$ 49,520,051	$ 13,840,043	$ 1,941,868		$ 15,781,911	-$ 33,738,140
2440	Deferred Revenues	$ -			$ -		$ -		$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -		$ 385,706	-$ 9,643	$ -		-$ 9,643	$ 376,063
	Sub-Total	**$ 170,471,883**	**$ 9,269,988**	**$ 1,413,529**	**$ 181,155,400**	**-$ 96,151,543**	**-$ 5,132,569**	**-$ 1,035,168**	**-$ 102,319,279**	**$ 78,836,121**
	~~Less Socialized Renewable Energy Generation Investments (input as negative)~~	$ -			$ -	$ -			$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as	-$ 385,706			-$ 385,706	$ 9,643			$ 9,643	-$ 376,063
	Total PP&E	**$ 170,086,177**	**$ 9,269,988**	**$ 1,413,529**	**$ 180,769,695**	**-$ 96,141,900**	**-$ 5,132,569**	**-$ 1,035,168**	**-$ 102,309,636**	**$ 78,460,058**

TABLE 2-10 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**MIFRS**
Year	**2017**

		Cost					Accumulated Depreciation					
OEB	**Description**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Net Book Value**
1610	Miscellaneous Intangible Plant	$ -	$ -	$ 1,117,229		$ 1,117,229	$ -	-$ 4,531	-$ 1,136,883		-$ 1,141,414	-$ 24,185
1611	Computer Software (Formally known as Account 1925)	$ 2,609,448	$ 146,797	-$ 215,095		$ 2,541,150	-$ 2,221,675	-$ 139,301	$ 247,610		-$ 2,113,366	$ 427,784
1612	Land Rights (Formally known as Account 1906)	$ -				$ -	$ -				$ -	$ -
1805	Land	$ 245,786				$ 245,786	$ -				$ -	$ 245,786
1806	Land rights	$ -				$ -	$ -				$ -	$ -
1808	Buildings	$ 1,117,302				$ 1,117,302	-$ 1,115,818	$ -			-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -				**$ -**	$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -				$ -	$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 18,819,527	$ 2,430,342		$ -	$ 21,249,869	-$ 7,939,333	-$ 351,500			-$ 8,290,833	$ 12,959,036
1825	Storage Battery Equipment	$ -				$ -	$ -				$ -	$ -
1830	Poles, Towers & Fixtures	$ 38,814,957	$ 1,694,240			$ 40,509,197	-$ 13,334,890	-$ 679,275			-$ 14,014,165	$ 26,495,032
1835	Overhead Conductors & Devices	$ 17,001,930	$ 994,300			$ 17,996,230	-$ 7,188,910	-$ 353,612			-$ 7,542,522	$ 10,453,709
1835	Overhead Conductors & Devices (Switches)	$ 5,366,441				$ 5,366,441	-$ 2,086,951				-$ 2,086,951	$ 3,279,490
1840	Underground Conduit	$ 17,611,015	$ 1,018,232			$ 18,629,247	-$ 6,512,784	-$ 364,893			-$ 6,877,677	$ 11,751,570
1845	Underground Conductors & Devices-db	$ 33,925,149	$ 1,106,138			$ 35,031,287	-$ 15,299,723	-$ 700,914			-$ 16,000,637	$ 19,030,650
1850	Line Transformers	$ 29,744,187	$ 1,551,577		-$ 320,480	$ 30,975,284	-$ 15,973,961	-$ 702,666		$ 257,597	-$ 16,419,030	$ 14,556,254
1855	Services (Overhead)	$ 6,603,792	$ 200,077			$ 6,803,869	-$ 4,534,818	-$ 80,409			-$ 4,615,227	$ 2,188,641
1855	Services (Underground)	$ 20,216,614	$ 480,308			$ 20,696,922	-$ 11,764,789	-$ 387,024			-$ 12,151,813	$ 8,545,109
1860	Meters	$ 8,591,720	$ 242,861	-$ 902,134	-$ 21,590	$ 7,910,857	-$ 4,214,725	-$ 556,762	$ 889,273	$ 12,218	-$ 3,869,996	$ 4,040,861
1905	Land	$ 182,215	$ -			$ 182,215	$ -				$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,339,928	$ -			$ 6,339,928	-$ 2,772,487	-$ 127,272			-$ 2,899,759	$ 3,440,170
1908	HVAC	$ 180,011	$ 105,280			$ 285,291	-$ 24,229	-$ 23,290			-$ 47,519	$ 237,772
1908	Parking & Paving	$ 253,339	$ 3,500			$ 256,839	-$ 27,212	-$ 12,955			-$ 40,167	$ 216,672
1908	Roof	$ 364,641	$ -			$ 364,641	-$ 64,824	-$ 18,896			-$ 83,720	$ 280,921
1908	Stores Racking	$ -	$ 13,096			$ 13,096	$ -	-$ 655			-$ 655	$ 12,441
1910	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,247,726	$ 70,795			$ 1,318,521	-$ 1,001,055	-$ 41,935			-$ 1,042,990	$ 275,531
1915	Office Furniture & Equipment (5 years)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,914,194	$ 51,814			$ 1,966,008	-$ 1,728,907	-$ 89,443			-$ 1,818,350	$ 147,658
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				$ -	$ -				$ -	$ -
1925	Computer Equip.-Software (Application)	-$ 1	$ -			-$ 1	$ 1	$ -			$ 1	-$ 0
1925	Computer Equip.-Software (Server)	$ -				$ -	$ -				$ -	$ -
1930	Transportation Equipment	$ -				$ -	$ -				$ -	$ -
1935	Stores Equipment	$ 56,187	$ -			$ 56,187	-$ 56,187	$ -			-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ -			$ 4,284	-$ 4,284	$ -			-$ 4,284	$ 0
1945	Measurement & Testing Equipment	$ 20,903	$ -			$ 20,903	-$ 20,903	$ -			-$ 20,903	-$ 0
1950	Power Operated Equipment	$ -				$ -	$ -				$ -	$ -
1955	Communications Equipment	$ 78,103				$ 78,103	-$ 78,103	$ -			-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -				$ -	$ -	$ -			$ -	$ -
1960	Miscellaneous Equipment	$ -				$ -	$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -				$ -	$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -				$ -	$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,610,847	$ 36,299			$ 2,647,146	-$ 2,141,306	-$ 128,913			-$ 2,270,219	$ 376,926
1985	Miscellaneous Fixed Assets	$ -				$ -	$ -				$ -	$ -
1990	Other Tangible Property	$ -				$ -	$ -				$ -	$ -
1995	Contributions & Grants	-$ 47,611,439	-$ 1,908,612			-$ 49,520,051	$ 10,975,821	$ 1,016,988			$ 11,992,809	-$ 37,527,242
2440	Deferred Revenues	$ -				$ -	$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -			$ 385,706	-$ 48,213	-$ 19,285			-$ 67,498	$ 318,207
	Sub-Total	**$ 166,694,513**	**$ 8,237,044**	**$ -**	**-$ 342,070**	**$ 174,589,487**	**-$ 89,180,265**	**-$ 3,766,543**	**-$ 0**	**$ 269,815**	**-$ 92,676,993**	**$ 81,912,493**
	~~Less Socialized Renewable Energy Generation Investments (input as negative)~~											
	Less Other Non Rate-Regulated Utility Assets (input	-$ 385,706				-$ 385,706	$ 48,213	$ 19,285			$ 67,498	-$ 318,207
	Total PP&E	**$ 166,308,807**	**$ 8,237,044**	**$ -**	**-$ 342,070**	**$ 174,203,781**	**-$ 89,132,052**	**-$ 3,747,258**		**$ 269,815**	**-$ 92,609,495**	**$ 81,594,285**

TABLE 2-11 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**CGAAP**
Year	**2018**

		Cost				Accumulated Depreciation				
OEB	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
1610	Miscellaneous Intangible Plant	$ 1,117,229	$ 15,600		$ 1,132,829	-$ 4,400	-$ 1,679		-$ 6,079	$ 1,126,750
1611	Computer Software (Formally known as Account 1925)	$ 2,541,150	$ 196,500		$ 2,737,650	-$ 2,333,919	-$ 153,699		-$ 2,487,618	$ 250,032
1612	Land Rights (Formally known as Account 1906)	$ -			$ -				$ -	$ -
1805	Land	$ 245,786			$ 245,786				$ -	$ 245,786
1806	Land Rights	$ -			$ -				$ -	$ -
1808	Buildings	$ 1,117,302			$ 1,117,302	-$ 1,117,302			-$ 1,117,302	$ 0
1810	Leasehold Improvements	$ -			$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 21,495,784	$ 1,725,385	$ -	$ 23,221,169	-$ 9,665,471	-$ 697,654		-$ 10,363,125	$ 12,858,044
1825	Storage Battery Equipment	$ -			$ -		$ -		$ -	$ -
1830	Poles, Towers & Fixtures	$ 42,086,428	$ 3,714,420		$ 45,800,847	-$ 17,155,700	-$ 1,429,020		-$ 18,584,720	$ 27,216,127
1835	Overhead Conductors & Devices	$ 24,195,646	$ 1,548,093		$ 25,743,739	-$ 11,484,857	-$ 795,839		-$ 12,280,696	$ 13,463,042
		$ -			$ -		$ -		$ -	$ -
1840	Underground Conduit	$ 19,131,262	$ 1,426,849		$ 20,558,111	-$ 12,679,640	-$ 1,000,057		-$ 13,679,698	$ 6,878,414
1845	Underground Conductors & Devices	$ 36,090,983	$ 1,146,542		$ 37,237,525	-$ 13,589,389	-$ 879,558		-$ 14,468,947	$ 22,768,577
1850	Line Transformers	$ 33,026,667	$ 1,617,317		$ 34,643,985	-$ 21,739,406	-$ 1,225,320	$ -	-$ 22,964,725	$ 11,679,259
1855	Services (Overhead and Underground)	$ 27,648,222	$ 854,939		$ 28,503,161	-$ 15,613,988	-$ 563,758		-$ 16,177,746	$ 12,325,414
		$ -			$ -		$ -		$ -	$ -
1860	Meters	$ 8,060,125	$ 684,128		$ 8,744,253	-$ 4,364,486	-$ 464,862	$ -	-$ 4,829,348	$ 3,914,905
1905	Land	$ 182,215	$ -		$ 182,215	$ -	$ -		$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,831,923	$ 30,000		$ 6,861,923	-$ 3,009,365	-$ 124,383		-$ 3,133,748	$ 3,728,175
1908	HVAC	$ 276,591	$ 56,000		$ 332,591	-$ 45,554	-$ 30,894		-$ 76,448	$ 256,143
1908	Parking & Paving	$ 138,185	$ 15,000		$ 153,185	-$ 39,009	-$ 13,830		-$ 52,840	$ 100,345
1908	Roof	$ -	$ 20,000		$ 20,000	-$ 79,538	-$ 20,656		-$ 100,194	-$ 80,194
1908	Stores Racking	$ 13,096	$ -		$ 13,096	-$ 655	-$ 1,310		-$ 1,964	$ 11,132
1910	Leasehold Improvements	$ -			$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,318,520	$ 200,000		$ 1,518,520	-$ 1,046,796	-$ 59,288		-$ 1,106,084	$ 412,437
1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equipment - Hardware	$ 1,966,008	$ 125,350		$ 2,091,358	-$ 1,808,316	-$ 137,747		-$ 1,946,063	$ 145,295
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -	$ -		$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -	$ -		$ -	$ -
1925	Computer Equip.-Software	$ 0	$ -		$ 0	$ -	$ -		$ -	$ 0
		$ -			$ -	$ -	$ -		$ -	$ -
1930	Transportation Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1935	Stores Equipment	$ 56,187			$ 56,187	-$ 56,187	$ -		-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ 425,550		$ 429,834	-$ 4,284	-$ 21,278		-$ 25,561	$ 404,273
1945	Measurement & Testing Equipment	$ 20,903			$ 20,903	-$ 20,901	$ -		-$ 20,901	$ 2
1950	Power Operated Equipment	$ -			$ -	$ -	$ -		$ -	$ -
1955	Communications Equipment	$ 78,103			$ 78,103	-$ 78,103	$ -		-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -			$ -		$ -		$ -	$ -
1960	Miscellaneous Equipment	$ -			$ -		$ -		$ -	$ -
1970	Load Management Controls Customer Premises	$ -			$ -		$ -		$ -	$ -
1975	Load Management Controls Utility Premises	$ -			$ -		$ -		$ -	$ -
1980	System Supervisor Equipment	$ 2,647,145	$ 270,000		$ 2,917,145	-$ 2,154,282	-$ 97,505		-$ 2,251,786	$ 665,359
1985	Miscellaneous Fixed Assets	$ -			$ -		$ -		$ -	$ -
1990	Other Tangible Property	$ -			$ -		$ -		$ -	$ -
1995	Contributions & Grants	-$ 49,520,051	-$ 2,416,750		-$ 51,936,801	$ 15,781,911	$ 2,028,375		$ 17,810,286	-$ 34,126,515
2440	Deferred Revenues	$ -			$ -		$ -		$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -		$ 385,706	-$ 9,643	$ -		-$ 9,643	$ 376,063
	Sub-Total	**$ 181,155,400**	**$ 11,654,922**	**$ -**	**$ 192,810,322**	**-$ 102,319,279**	**-$ 5,689,962**	**$ -**	**-$ 108,009,242**	**$ 84,801,081**
	~~Less Socialized Renewable Energy Generation investments (input as negative)~~	$ -			$ -	$ -			$ -	$ -
	Less Other Non Rate-Regulated Utility Assets (input as	-$ 385,706			-$ 385,706	$ 9,643			$ 9,643	-$ 376,063
	Total PP&E	**$ 180,769,695**	**$ 11,654,922**	**$ -**	**$ 192,424,617**	**-$ 102,309,636**	**-$ 5,689,962**	**$ -**	**-$ 107,999,599**	**$ 84,425,018**

TABLE 2 -12 (Appendix 2-BA)
Fixed Asset Continuity Schedule

Accounting Standard	**MIFRS**
Year	**2018**

		Cost					Accumulated Depreciation					
OEB	**Description**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Reclassification**	**Disposals**	**Closing Balance**	**Net Book Value**
1610	Miscellaneous Intangible Plant	$ 1,117,229	$ 15,600			$ 1,132,829	-$ 1,141,414	-$ 1,684			-$ 1,143,098	$ 10,269
1611	Computer Software (Formally known as Account 1925)	$ 2,541,150	$ 196,500			$ 2,737,650	-$ 2,113,366	-$ 160,175			-$ 2,273,541	$ 464,109
1612	Land Rights (Formally known as Account 1906)	$ -				$ -	$ -				$ -	$ -
1805	Land	$ 245,786				$ 245,786	$ -				$ -	$ 245,786
1806	Land rights	$ -				$ -	$ -				$ -	$ -
1808	Buildings	$ 1,117,302				$ 1,117,302	-$ 1,115,818				-$ 1,115,818	$ 1,484
1810	Leasehold Improvements	$ -				**$ -**	$ -				$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -				$ -	$ -				$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 21,249,869	$ 1,695,000		-$ 30,000	$ 22,914,869	-$ 8,290,833	-$ 400,884		$ 7,000	-$ 8,684,717	$ 14,230,152
1825	Storage Battery Equipment	$ -				$ -	$ -				$ -	$ -
1830	Poles, Towers & Fixtures	$ 40,509,197	$ 3,454,990			$ 43,964,187	-$ 14,014,165	-$ 728,008			-$ 14,742,173	$ 29,222,014
1835	Overhead Conductors & Devices	$ 17,996,230	$ 1,409,169			$ 19,405,399	-$ 7,542,522	-$ 436,277			-$ 7,978,799	$ 11,426,601
1835	Overhead Conductors & Devices (Switches)	$ 5,366,441				$ 5,366,441	-$ 2,086,951				-$ 2,086,951	$ 3,279,490
1840	Underground Conduit	$ 18,629,247	$ 1,260,204			$ 19,889,451	-$ 6,877,677	-$ 241,058			-$ 7,118,735	$ 12,770,716
1845	Underground Conductors & Devices-db	$ 35,031,287	$ 944,180			$ 35,975,467	-$ 16,000,637	-$ 682,927			-$ 16,683,564	$ 19,291,903
1850	Line Transformers	$ 30,975,284	$ 1,484,001		-$ 233,832	$ 32,225,453	-$ 16,419,030	-$ 533,237		$ 163,773	-$ 16,788,494	$ 15,436,959
1855	Services (Overhead)	$ 6,803,869	$ 805,999			$ 7,609,868	-$ 4,615,227	-$ 483,089			-$ 5,098,316	$ 2,511,551
1855	Services (Underground)	$ 20,696,922				$ 20,696,922	-$ 12,151,813				-$ 12,151,813	$ 8,545,109
1860	Meters	$ 7,910,857	$ 684,128		-$ 150,000	$ 8,444,985	-$ 3,869,996	-$ 594,804		$ 90,000	-$ 4,374,800	$ 4,070,185
1905	Land	$ 182,215	$ -			$ 182,215	$ -				$ -	$ 182,215
1908	Buildings & Fixtures	$ 6,339,928	$ 30,000			$ 6,369,928	-$ 2,899,759	-$ 214,021			-$ 3,113,780	$ 3,256,149
1908	HVAC	$ 285,291	$ 56,000			$ 341,291	-$ 47,519	-$ 31,329			-$ 78,848	$ 262,443
1908	Parking & Paving	$ 256,839	$ 15,000			$ 271,839	-$ 40,167	-$ 13,418			-$ 53,585	$ 218,254
1908	Roof	$ 364,641	$ 20,000			$ 384,641	-$ 83,720	-$ 19,396			-$ 103,116	$ 281,525
1908	Stores Racking	$ 13,096	$ -			$ 13,096	-$ 655	-$ 1,310			-$ 1,965	$ 11,131
1910	Leasehold Improvements	$ -				$ -	$ -				$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 1,318,521	$ 200,000			$ 1,518,521	-$ 1,042,990	-$ 52,397			-$ 1,095,387	$ 423,134
1915	Office Furniture & Equipment (5 years)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equipment - Hardware	$ 1,966,008	$ 125,350			$ 2,091,358	-$ 1,818,350	-$ 83,054			-$ 1,901,404	$ 189,954
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -	$ -				$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				$ -	$ -				$ -	$ -
1925	Computer Equip.-Software (Application)	-$ 1	$ -			-$ 1	$ 1	$ -			$ 1	-$ 0
1925	Computer Equip.-Software (Server)	$ -				$ -	$ -				$ -	$ -
1930	Transportation Equipment	$ -				$ -	$ -				$ -	$ -
1935	Stores Equipment	$ 56,187	$ -			$ 56,187	-$ 56,187	$ -			-$ 56,187	$ -
1940	Tools, Shop & Garage Equipment	$ 4,284	$ 425,550			$ 429,834	-$ 4,284	-$ 21,277			-$ 25,561	$ 404,273
1945	Measurement & Testing Equipment	$ 20,903	$ -			$ 20,903	-$ 20,903	$ -			-$ 20,903	-$ 0
1950	Power Operated Equipment	$ -				$ -	$ -				$ -	$ -
1955	Communications Equipment	$ 78,103				$ 78,103	-$ 78,103	$ -			-$ 78,103	$ -
1955	Communication Equipment (Smart Meters)	$ -				$ -	$ -	$ -			$ -	$ -
1960	Miscellaneous Equipment	$ -				$ -	$ -				$ -	$ -
1970	Load Management Controls Customer Premises	$ -				$ -	$ -				$ -	$ -
1975	Load Management Controls Utility Premises	$ -				$ -	$ -				$ -	$ -
1980	System Supervisor Equipment	$ 2,647,146	$ 270,000			$ 2,917,146	-$ 2,270,219	-$ 147,912			-$ 2,418,131	$ 499,014
1985	Miscellaneous Fixed Assets	$ -				$ -	$ -				$ -	$ -
1990	Other Tangible Property	$ -				$ -	$ -				$ -	$ -
1995	Contributions & Grants	-$ 49,520,051	-$ 2,416,750			-$ 51,936,801	$ 11,992,809	$ 1,062,448			$ 13,055,257	-$ 38,881,544
2440	Deferred Revenues	$ -				$ -	$ -				$ -	$ -
2075	Non Rate-Regulated Utility Assets	$ 385,706	$ -			$ 385,706	-$ 67,498	$ -			-$ 67,498	$ 318,207
	Sub-Total	**$ 174,589,487**	**$ 10,674,921**	**$ -**	**-$ 413,832**	**$ 184,850,576**	**-$ 92,676,993**	**-$ 3,783,809**	**$ -**	**$ 260,773**	**-$ 96,200,029**	**$ 88,650,546**
	~~Less Socialized Renewable Energy Generation Investments (input as negative)~~											
	Less Other Non Rate-Regulated Utility Assets (input	-$ 385,706				-$ 385,706	$ 67,498	$ -			$ 67,498	-$ 318,207
	Total PP&E	**$ 174,203,781**	**$ 10,674,921**	**$ -**	**-$ 413,832**	**$ 184,464,870**	**-$ 92,609,495**	**-$ 3,783,809**		**$ 260,773**	**-$ 96,132,531**	**$ 88,332,338**

TABLE 3-1 (Appendix 2-C)
Depreciation and Amortization Expense

Accounting Standard RCGAAP
Year 2013

Account	Description	Book Values: Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1,2013) [1]	Book Values: Less Fully Depreciated [7]	Book Values: Net Amount of Existing Assets Before Policy Change to be Depreciated	Book Values: Opening Gross Book Value of Assets Acquired After Policy Change [2]	Book Values: Less Fully Depreciated [8]	Book Values: Net Amount of Assets Acquired After Policy Change to be Depreciated	Book Values: Current Year Additions	Service Lives: Average Remaining Life of Assets Existing Before Policy Change [3]	Service Lives: Depreciation Rate Assets Acquired After Policy Change	Service Lives: Life of Assets Acquired After Policy Change [4]	Service Lives: Depreciation Rate on New Additions	Depreciation Expense: Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense: Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense: Depreciation Expense on Current Year Additions [5]	Depreciation Expense: Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 256,757		$ 256,757			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 4,291		$ 4,291			$ -	$ -	1.53	65.42%		0.00%	$ 2,807	$ -	$ -	$ 2,807	$ 2,807	$ -
1810	Leasehold Improvements	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 10,908,603		$ 10,908,603			$ -	$ 173,204	35.94	2.78%	45.00	2.22%	$ 303,532	$ -	$ 1,924	$ 305,457	$ 305,457	$ -
1825	Storage Battery Equipment	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,420,367		$ 15,420,367			$ -	$ 1,478,899	38.88	2.57%	45.00	2.22%	$ 396,643	$ -	$ 16,432	$ 413,076	$ 413,076	$ -
1835	Overhead Conductors & Devices	$ 5,632,977		$ 5,632,977			$ -	$ 613,789	99.03	1.01%	60.00	1.67%	$ 56,882	$ -	$ 5,115	$ 61,997	$ 61,997	$ -
1835	Overhead Conductors & Devices-switches	$ 3,058,814		$ 3,058,814			$ -	$ 178,155	22.94	4.36%	30.00	3.33%	$ 133,351	$ -	$ 2,969	$ 136,321	$ 136,321	$ -
1840	Underground Conduit	$ 5,299,735		$ 5,299,735			$ -	$ 1,216,607	52.14	1.92%	60.00	1.67%	$ 101,638	$ -	$ 10,138	$ 111,777	$ 111,777	$ -
1845	Underground Conductors & Devices-DB	$ 1,638,368		$ 1,638,368			$ -	$ -	15.24	6.56%	35.00	2.86%	$ 107,512	$ -	$ -	$ 107,512	$ 107,512	$ -
1845	Underground Conductors & Devices-IB	$ 13,580,179		$ 13,580,179			$ -	$ 886,693	28.26	3.54%	40.00	2.50%	$ 480,472	$ -	$ 11,084	$ 491,556	$ 491,556	$ -
1850	Line Transformers	$ 11,709,973		$ 11,709,973			$ -	$ 933,749	28.31	3.53%	40.00	2.50%	$ 413,701	$ -	$ 11,672	$ 425,373	$ 425,373	$ -
	Line Transformers						$ -			0.00%		0.00%		$ -	$ -	$ -		$ -
1855	Services (Overhead)	$ 1,812,478		$ 1,812,478			$ -	$ 107,529	22.65	4.42%	40.00	2.50%	$ 80,028	$ -	$ 1,344	$ 81,372	$ 81,372	$ -
1855	Services (Underground)	$ 8,270,281		$ 8,270,281			$ -	$ 12,828	23.31	4.29%	35.00	2.86%	$ 354,825	$ -	$ 183	$ 355,008	$ 355,008	$ -
1860	Meters Includes Stranded Meter Disposal (2008-2013)	$ 1,276,931		$ 1,276,931			$ -	$ 46,326	11.00	9.09%	30.00	3.33%	$ 116,085	$ -	$ 772	$ 116,857	$ 1,386,028	$ 1,269,171
1860	Meters (Smart Meters)	$ 4,374,587		$ 4,374,587			$ -	$ 56,704	12.50	8.00%	12.00	8.33%	$ 349,894	$ -	$ 2,363	$ 352,256	$ 352,256	$ -
1860	Meters (Intangibles)	$ 480,398		$ 480,398			$ -	$ 570	2.36	42.31%	5.00	20.00%	$ 203,249	$ -	$ 57	$ 203,306	$ 203,306	$ -
1905	Land	$ 182,215		$ 182,215			$ -	$ -		0.00%				$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 3,356,864		$ 3,356,864			$ -	$ -	563.06	0.00%	50.00	2.00%	$ 5,962	$ -	$ -	$ 5,962	$ 5,962	$ -
1908	Buildings & Fixtures, HVAC	$ -		$ -			$ -	$ 8,700		0.00%	20.00	5.00%	$ -	$ -	$ 200	$ 200	$ 200	$ -
1908	Buildings & Fixtures-Roof, Paving/Parking	$ 188,439		$ 188,439			$ -	$ 291,010	49.00	0.00%	50.00	2.00%	$ 3,846	$ -	$ 2,900	$ 6,746	$ 6,746	$ -
1910	Leasehold Improvements	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 165,401		$ 165,401			$ -	$ 8,833	5.61	17.82%	10.00	10.00%	$ 29,482	$ -	$ 442	$ 29,923	$ 29,923	$ -
1915	Office Furniture & Equipment (5 years)	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 238,726		$ 238,726			$ -	$ 55,920	2.55	39.23%	4.00	25.00%	$ 93,641	$ -	$ 6,990	$ 100,631	$ 100,631	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Application)	$ 367,684		$ 367,684			$ -	$ 130,098	3.10	32.21%	5.00	20.00%	$ 118,440	$ -	$ 13,010	$ 131,450	$ 131,450	$ -
1925	Computer Equip.-Software (Server)	$ -		$ -			$ -		-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1935	Stores Equipment	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 857		$ 857			$ -	$ -	2.00	50.00%	5.00	20.00%	$ 428	$ -	$ -	$ 428	$ 428	$ -
1945	Measurement & Testing Equipment	$ 4,182		$ 4,182			$ -	$ -	2.00	50.00%	5.00	20.00%	$ 2,091	$ -	$ -	$ 2,091	$ 2,091	$ -
1950	Power Operated Equipment	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 627,868		$ 627,868			$ -	$ 88,446	7.20	13.89%	15.00	6.67%	$ 87,223	$ -	$ 2,948	$ 90,171	$ 90,171	$ -
1980	System Supervisor Equipment-Scada	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 21,312,029		-$ 21,312,029			$ -	-$ 2,239,797	36.19	2.76%	47.97	47.97%	-$ 588,857	$ -	-$ 23,346	-$ 612,203	-$ 612,203	$ -
	Total	**$ 67,544,946**	**$ -**	**$ 67,544,946**	**$ -**	**$ -**	**$ -**	**$ 4,048,264**					**$ 2,852,875**	**$ -**	**$ 67,198**	**$ 2,920,073**	**$ 4,189,244**	**$ 1,269,171**

TABLE 3-2 (Appendix 2-C)
Depreciation and Amortization Expense

Accounting Standard RCGAAP
Year 2014

Account	Description	Book Values: Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1,2013) [1]	Book Values: Less Fully Depreciated [7]	Book Values: Net Amount of Existing Assets Before Policy Change to be Depreciated	Book Values: Opening Gross Book Value of Assets Acquired After Policy Change [2]	Book Values: Less Fully Depreciated [8]	Book Values: Net Amount of Assets Acquired After Policy Change to be Depreciated	Book Values: Current Year Additions	Service Lives: Average Remaining Life of Assets Existing Before Policy Change [3]	Service Lives: Depreciation Rate Assets Acquired After Policy Change	Service Lives: Life of Assets Acquired After Policy Change [4]	Service Lives: Depreciation Rate on New Additions	Depreciation Expense: Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense: Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense: Depreciation Expense on Current Year Additions [5]	Depreciation Expense: Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)			$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 256,757		$ 256,757	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 4,291		$ 4,291	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 10,908,603		$ 10,908,603	$ 173,204		$ 173,204	$ 104,934	36.17	2.77%	45.00	2.22%	$ 301,633	$ 3,849	$ 1,166	$ 306,648	$ 306,648	$ -
1825	Storage Battery Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,420,367		$ 15,420,367	$ 1,478,899		$ 1,478,899	$ 1,865,319	38.90	2.57%	45.00	2.22%	$ 396,367	$ 32,864	$ 20,726	$ 449,957	$ 449,957	$ -
1835	Overhead Conductors & Devices	$ 5,632,977		$ 5,632,977	$ 613,789		$ 613,789	$ 856,712	51.13	1.96%	60.00	1.67%	$ 110,180	$ 10,230	$ 7,139	$ 127,549	$ 127,549	$ -
1835	Overhead Conductors & Devices-switches	$ 3,058,814		$ 3,058,814	$ 178,155		$ 178,155	$ 199,550	20.70	4.83%	30.00	3.33%	$ 147,765	$ 5,939	$ 3,326	$ 157,029	$ 157,029	$ -
1840	Underground Conduit	$ 5,299,735		$ 5,299,735	$ 1,216,607		$ 1,216,607	$ 725,628	20.30	4.93%	60.00	1.67%	$ 261,036	$ 20,277	$ 6,047	$ 287,360	$ 287,360	$ -
1845	Underground Conductors & Devices-DB	$ 1,638,368		$ 1,638,368	$ -		$ -	$ -	10.31	9.70%	35.00	2.86%	$ 158,957	$ -	$ -	$ 158,957	$ 158,957	$ -
1845	Underground Conductors & Devices-IB	$ 13,580,179		$ 13,580,179	$ 886,693		$ 886,693	$ 1,630,102	31.09	3.22%	40.00	2.50%	$ 436,835	$ 22,167	$ 20,376	$ 479,379	$ 479,379	$ -
1850	Line Transformers	$ 11,709,973		$ 11,709,973	$ 933,749		$ 933,749	$ 1,182,092	18.85	5.31%	40.00	2.50%	$ 621,252	$ 23,344	$ 14,776	$ 659,372	$ 659,372	$ -
	Line Transformers			$ -	$ -		$ -			0.00%		0.00%		$ -		$ -		$ -
1855	Services (Overhead)	$ 1,812,478		$ 1,812,478	$ 107,529		$ 107,529	$ 84,556	27.19	3.68%	40.00	2.50%	$ 66,664	$ -	$ 1,057	$ 67,721	$ 67,721	$ -
1855	Services (Underground)	$ 8,270,281		$ 8,270,281	$ 12,828		$ 12,828	$ 422,624	20.80	4.81%	35.00	2.86%	$ 397,694	$ 367	$ 6,037	$ 404,098	$ 404,098	$ -
1860	Meters	$ 1,276,931		$ 1,276,931	$ 46,326		$ 46,326	$ 148,550	32.86	3.04%	30.00	3.33%	$ 38,860	$ 1,544	$ 2,476	$ 42,880	$ 42,880	$ -
1860	Meters (Smart Meters)	$ 4,374,587		$ 4,374,587	$ 56,704		$ 56,704	$ 108,364	9.23	10.84%	12.00	8.33%	$ 474,129	$ 4,725	$ 4,515	$ 483,369	$ 483,369	$ -
1860	Meters (Intangibles)	$ 480,398		$ 480,398	$ 570		$ 570	$ 10,669	2.56	39.10%	5.00	20.00%	$ 187,854	$ 114	$ 1,067	$ 189,034	$ 189,034	$ -
1905	Land	$ 182,215		$ 182,215	$ -		$ -	$ -		0.00%				$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 3,356,864		$ 3,356,864	$ -		$ -	$ 545,229	29.07	3.44%	50.00	2.00%	$ 115,485	$ -	$ 5,452	$ 120,937	$ 120,937	$ -
1908	Buildings & Fixtures, HVAC	$ -		$ -	$ 8,700		$ 8,700	$ -	-	0.00%	10.00	10.00%	$ -	$ 870	$ -	$ 870	$ 870	$ -
1908	Buildings & Fixtures-Roof, Paving/Parking	$ 188,439		$ 188,439	$ 291,010		$ 291,010	$ -	17.98	0.00%	20.00	5.00%	$ 10,479	$ 14,551	$ -	$ 25,029	$ 25,029	$ -
1910	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 165,401		$ 165,401	$ 8,833		$ 8,833	$ 46,725	6.13	16.32%	10.00	10.00%	$ 27,000	$ 883	$ 2,336	$ 30,220	$ 30,220	$ -
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 238,726		$ 238,726	$ 55,920		$ 55,920	$ 172,435	3.62	27.66%	4.00	25.00%	$ 66,021	$ 13,980	$ 21,554	$ 101,555	$ 101,555	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Application)	$ 367,684		$ 367,684	$ 130,098		$ 130,098	$ 176,000	4.39	22.80%	5.00	0.00%	$ 83,830	$ 26,020	$ 17,600	$ 127,449	$ 127,449	$ -
1925	Computer Equip.-Software (Application)			$ -	$ -		$ -	$ 85,323		0.00%	3.00	0.00%	$ -	$ -	$ 21,519	$ 21,519	$ 21,519	$ -
1930	Transportation Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1935	Stores Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 857		$ 857	$ -		$ -	$ -	2.00	49.95%	5.00	0.00%	$ 428	$ -	$ -	$ 428	$ 428	$ -
1945	Measurement & Testing Equipment	$ 4,182		$ 4,182	$ -		$ -	$ -	2.00	50.00%	5.00	0.00%	$ 2,091	$ -	$ -	$ 2,091	$ 2,091	$ -
1950	Power Operated Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 627,868		$ 627,868	$ 88,446		$ 88,446	$ 65,322	6.44	15.52%	15.00	6.67%	$ 97,468	$ 5,896	$ 2,177	$ 105,542	$ 105,542	$ -
1980	System Supervisor Equipment-Scada	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 21,312,029		-$ 21,312,029	-$ 2,239,797		-$ 2,239,797	-$ 2,897,207	32.93	3.04%	47.97	47.97%	-$ 647,147	$ -	-$ 30,198	-$ 677,345	-$ 677,345	$ -
	Total	**$ 67,544,946**	**$ -**	**$ 67,544,946**	**$ 4,048,264**	**$ -**	**$ 4,048,264**	**$ 5,532,927**					**$ 3,354,880**	**$ 187,620**	**$ 129,150**	**$ 3,671,649**	**$ 3,671,649**	**$ -**

TABLE 3-3 (Appendix 2-C)
Depreciation and Amortization Expense

Accounting Standard MIFRS
Year 2015

Account	Description	Book Values							Service Lives				Depreciation Expense					
		Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1,2013) [1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)			$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 256,757		$ 256,757	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 4,291	$ 4,291	$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 10,908,603		$ 10,908,603	$ 278,138		$ 278,138	$ 75,350	36.17	2.77%	45.00	2.22%	$ 301,632	$ 6,181	$ 837	$ 308,650	$ 308,650	$ -
1825	Storage Battery Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,420,367		$ 15,420,367	$ 3,344,218		$ 3,344,218	$ 5,142,007	40.30	2.48%	45.00	2.22%	$ 382,668	$ 74,316	$ 57,133	$ 514,117	$ 514,117	$ -
1835	Overhead Conductors & Devices	$ 5,632,977		$ 5,632,977	$ 1,470,501		$ 1,470,501	$ 1,637,018	51.58	1.94%	60.00	1.67%	$ 109,210	$ 24,508	$ 13,642	$ 147,360	$ 147,360	$ -
1835	Overhead Conductors & Devices-switches	$ 3,058,814		$ 3,058,814	$ 377,705		$ 377,705	$ 165,037	20.64	4.84%	30.00	3.33%	$ 148,185	$ 12,590	$ 2,751	$ 163,526	$ 163,526	$ -
1840	Underground Conduit	$ 5,299,735		$ 5,299,735	$ 1,942,235		$ 1,942,235	$ 4,229,316	20.48	4.88%	60.00	1.67%	$ 258,830	$ 32,371	$ 35,244	$ 326,445	$ 326,445	$ -
1845	Underground Conductors & Devices-DB	$ 1,638,368		$ 1,638,368	$ -		$ -	$ -	16.16	6.19%	35.00	2.86%	$ 101,387	$ -	$ -	$ 101,387	$ 101,387	$ -
1845	Underground Conductors & Devices-IB	$ 13,580,179		$ 13,580,179	$ 2,516,795		$ 2,516,795	$ 1,693,574	31.01	3.22%	40.00	2.50%	$ 437,917	$ 62,920	$ 21,170	$ 522,006	$ 522,006	$ -
1850	Line Transformers	$ 11,709,973		$ 11,709,973	$ 2,115,841		$ 2,115,841	$ 1,431,232	18.89	5.29%	40.00	2.50%	$ 619,948	$ 52,896	$ 17,890	$ 690,735	$ 690,735	$ -
	Line Transformers			$ -			$ -			0.00%		0.00%				$ -		$ -
1855	Services (Overhead)	$ 1,812,478		$ 1,812,478	$ 192,085		$ 192,085	$ 137,646	28.53	3.50%	40.00	2.50%	$ 63,526	$ 4,802	$ 1,721	$ 70,049	$ 70,049	$ -
1855	Services (Underground)	$ 8,270,281		$ 8,270,281	$ 435,452		$ 435,452	$ 430,026	23.32	4.29%	35.00	2.86%	$ 354,671	$ -	$ 6,143	$ 360,814	$ 360,814	$ -
1860	Meters	$ 1,276,931		$ 1,276,931	$ 194,876		$ 194,876	$ 132,542	33.60	2.98%	30.00	3.33%	$ 38,002	$ 6,496	$ 2,209	$ 46,707	$ 46,707	$ -
1860	Meters (Smart Meters)	$ 4,374,587		$ 4,374,587	$ 165,068		$ 165,068	$ 98,610	9.28	10.78%	12.00	8.33%	$ 471,433	$ 13,756	$ 4,109	$ 489,298	$ 489,298	$ -
1860	Meters (Intangibles)	$ 480,398		$ 480,398	$ 11,239		$ 11,239	$ -	5.36	18.65%	5.00	20.00%	$ 89,607	$ 2,248	$ -	$ 91,855	$ 91,855	$ -
1905	Land	$ 182,215		$ 182,215	$ -		$ -	$ -		0.00%				$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 3,356,864		$ 3,356,864	$ 545,229		$ 545,229	-$ 3,525	29.07	3.44%	50.00	2.00%	$ 115,484	$ 10,905	-$ 35	$ 126,354	$ 126,354	$ -
1908	Buildings & Fixtures, HVAC	$ -		$ -	$ 8,700		$ 8,700	$ 128,536	-	0.00%	10.00	10.00%	$ -	$ 870	$ 6,427	$ 7,297	$ 7,297	$ -
1908	Buildings & Fixtures-Roof, Paving/Parking	$ 188,439		$ 188,439	$ 291,010		$ 291,010	$ 59,785	18.96	0.00%	19.35	5.17%	$ 9,938	$ 15,041	$ 1,545	$ 26,524	$ 26,524	$ -
1910	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 165,401		$ 165,401	$ 55,558		$ 55,558	$ 98,496	6.79	14.72%	10.00	10.00%	$ 24,355	$ 5,556	$ 4,925	$ 34,835	$ 34,835	$ -
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 238,726		$ 238,726	$ 228,355		$ 228,355	$ 98,877	4.28	23.37%	4.00	25.00%	$ 55,782	$ 57,089	$ 12,360	$ 125,231	$ 125,231	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Application)	$ 367,684		$ 367,684	$ 306,098		$ 306,098	$ 128,311	7.52	13.31%	5.00	0.00%	$ 48,924	$ 61,220	$ 12,831	$ 122,974	$ 122,974	$ -
1925	Computer Equip.-Software (Application)			$ -	$ 85,323		$ 85,323	$ 13,935	-	0.00%	3.00	0.00%	$ -	$ 28,441	$ 2,323	$ 30,764	$ 30,764	$ -
1930	Transportation Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1935	Stores Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 857	$ 857	$ -	$ -		$ -	$ -		0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1945	Measurement & Testing Equipment	$ 4,182	$ 4,182	$ -	$ -		$ -	$ -		0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 627,868		$ 627,868	$ 153,768		$ 153,768	$ 45,751	6.02	16.61%	15.00	6.67%	$ 104,285	$ 10,251	$ 1,525	$ 116,061	$ 116,061	$ -
1980	System Supervisor Equipment-Scada	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 21,312,029		-$ 21,312,029	-$ 5,137,004		-$ 5,137,004	-$ 10,178,882	29.14	3.43%	47.97	47.97%	-$ 731,472	-$ 107,088	-$ 106,096	-$ 944,657	-$ 944,657	$ -
	Total	**$ 67,544,946**	**$ 9,330**	**$ 67,535,617**	**$ 9,581,190**	**$ -**	**$ 9,581,190**	**$ 5,563,640**					**$ 3,004,311**	**$ 375,367**	**$ 98,652**	**$ 3,478,331**	**$ 3,478,331**	**$ -**

TABLE 3-4 (Appendix 2-C)
Depreciation and Amortization Expense

Accounting Standard MIFRS
Year 2016

Account	Description	Book Values: Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1,2013) [1]	Book Values: Less Fully Depreciated [7]	Book Values: Net Amount of Existing Assets Before Policy Change to be Depreciated	Book Values: Opening Gross Book Value of Assets Acquired After Policy Change [2]	Book Values: Less Fully Depreciated [8]	Book Values: Net Amount of Assets Acquired After Policy Change to be Depreciated	Book Values: Current Year Additions	Service Lives: Average Remaining Life of Assets Existing Before Policy Change [3]	Service Lives: Depreciation Rate Assets Acquired After Policy Change	Service Lives: Life of Assets Acquired After Policy Change [4]	Service Lives: Depreciation Rate on New Additions	Depreciation Expense: Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense: Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense: Depreciation Expense on Current Year Additions [5]	Depreciation Expense: Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Equip.-Software (Application)	$ 367,684	$ 284,987	$ 82,697	$ 434,408		$ 434,408	$ 76,208	2.34	0.00%	5.00	0.00%	$ 35,341	$ 86,882	$ 7,621	$ 129,843	$ 129,843	$ -
1611	Computer Equip.-Software (Server)			$ -	$ 99,258		$ 99,258	$ -	-	0.00%	3.00	0.00%	$ -	$ 25,788	$ -	$ 25,788	$ 25,788	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 256,757		$ 256,757	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 4,291	$ 4,291	$ -	$ -		$ -	$ -	-	0.00%		0.00%		$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 10,908,603		$ 10,908,603	$ 353,488		$ 353,488	$ 913,059	36.17	2.77%	45.00	2.22%	$ 301,632	$ 7,855	$ 10,145	$ 319,632	$ 319,632	$ -
1825	Storage Battery Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,420,367		$ 15,420,367	$ 8,486,225		$ 8,486,225	$ 3,559,782	40.47	2.47%	45.00	2.22%	$ 381,021	$ 188,583	$ 39,553	$ 609,157	$ 609,157	$ -
1835	Overhead Conductors & Devices	$ 5,632,977		$ 5,632,977	$ 3,107,520		$ 3,107,520	$ 1,537,725	51.58	1.94%	60.00	1.67%	$ 109,211	$ 51,792	$ 12,814	$ 173,817	$ 173,817	$ -
1835	Overhead Conductors & Devices-switches	$ 3,058,814		$ 3,058,814	$ 542,742		$ 542,742	$ 352,483	20.64	4.84%	30.00	3.33%	$ 148,185	$ 18,091	$ 5,875	$ 172,151	$ 172,151	$ -
1840	Underground Conduit	$ 5,299,735		$ 5,299,735	$ 6,171,551		$ 6,171,551	$ 989,075	20.48	4.88%	60.00	1.67%	$ 258,814	$ 102,859	$ 8,242	$ 369,915	$ 369,915	$ -
1845	Underground Conductors & Devices-DB	$ 1,638,368		$ 1,638,368	$ -		$ -	$ -	16.58	6.03%	35.00	2.86%	$ 98,822	$ -	$ -	$ 98,822	$ 98,822	$ -
1845	Underground Conductors & Devices-IB	$ 13,580,179		$ 13,580,179	$ 4,210,369		$ 4,210,369	$ 1,434,217	30.80	3.25%	40.00	2.50%	$ 440,875	$ 105,259	$ 17,928	$ 564,062	$ 564,062	$ -
1850	Line Transformers	$ 11,709,973		$ 11,709,973	$ 3,547,073		$ 3,547,073	$ 1,463,479	18.89	5.29%	40.00	2.50%	$ 619,949	$ 88,677	$ 18,293	$ 726,919	$ 726,919	$ -
	Line Transformers			$ -	$ -		$ -			0.00%		0.00%				$ -		$ -
1855	Services (Overhead)	$ 1,812,478		$ 1,812,478	$ 329,730		$ 329,730	$ 228,434	28.53	3.50%	40.00	2.50%	$ 63,526	$ 8,243	$ 2,855	$ 74,625	$ 74,625	$ -
1855	Services (Underground)	$ 8,270,281		$ 8,270,281	$ 865,478		$ 865,478	$ 643,035	24.35	4.11%	35.00	2.86%	$ 339,666	$ 24,728	$ 9,186	$ 373,580	$ 373,580	$ -
1860	Meters	$ 1,276,931		$ 1,276,931	$ 327,418		$ 327,418	$ 214,324	33.61	2.98%	30.00	3.33%	$ 37,996	$ 10,914	$ 3,572	$ 52,482	$ 52,482	$ -
1860	Meters (Smart Meters)	$ 4,374,587		$ 4,374,587	$ 263,678		$ 263,678	$ 116,286	9.28	10.78%	12.00	8.33%	$ 471,450	$ 21,973	$ 4,845	$ 498,268	$ 498,268	$ -
1860	Meters (Intangibles)	$ 480,398	$ 480,398	$ -	$ 11,239		$ 11,239	$ -	-	0.00%	5.00	20.00%	$ 48,874	$ 2,248	$ -	$ 51,122	$ 51,122	$ -
1905	Land	$ 182,215		$ 182,215	$ -		$ -	$ -		0.00%				$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 3,356,864		$ 3,356,864	$ 541,704		$ 541,704	$ 48,934	29.07	3.44%	50.00	2.00%	$ 115,485	$ 10,834	$ 489	$ 126,808	$ 126,808	$ -
1908	Buildings & Fixtures, HVAC			$ -	$ 137,236		$ 137,236	$ 42,775	-	0.00%	10.00	10.00%		$ 13,724	$ 2,139	$ 15,862	$ 15,862	$ -
1908	Buildings & Fixtures-Roof, Paving/Parking	$ 188,439		$ 188,439	$ 350,795		$ 350,795	$ 74,900	19.03	0.00%	19.42	5.15%	$ 9,901	$ 18,062	$ 1,928	$ 29,891	$ 29,891	$ -
1910	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 165,401		$ 165,401	$ 154,054		$ 154,054	$ 61,336	8.00	12.50%	10.00	10.00%	$ 20,669	$ 15,405	$ 3,067	$ 39,141	$ 39,141	$ -
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -		$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 238,726	$ 238,726	$ -	$ 327,232		$ 327,232	$ 32,633	-	0.00%	4.00	25.00%	$ -	$ 81,808	$ 4,079	$ 85,887	$ 85,887	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Application)			$ -	$ -		$ -	$ -	-	0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1935	Stores Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 857	$ 857	$ -	$ -		$ -	$ -		0.00%	5.00	0.00%		$ -	$ -	$ -	$ -	$ -
1945	Measurement & Testing Equipment	$ 4,182	$ 4,182	$ -	$ -		$ -	$ -		0.00%	5.00	0.00%		$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 627,868		$ 627,868	$ 199,520		$ 199,520	$ 73,575	6.04	16.55%	15.00	6.67%	$ 103,894	$ 13,301	$ 2,453	$ 119,648	$ 119,648	$ -
1980	System Supervisor Equipment-Scada	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 21,312,029		-$ 21,312,029	-$ 15,315,886		-$ 15,315,886	-$ 3,094,765	42.51	2.35%	47.97	47.97%	-$ 501,320	-$ 319,281	-$ 32,257	-$ 852,858	-$ 852,858	$ -
	Total	**$ 67,544,946**	**$ 1,013,440**	**$ 66,531,506**	**$ 15,144,831**	**$ -**	**$ 15,144,831**	**$ 8,767,495**					**$ 3,103,989**	**$ 577,746**	**$ 122,828**	**$ 3,804,562**	**$ 3,804,562**	**$ -**

TABLE 3-5 (Appendix 2-C)
Depreciation and Amortization Expense

Accounting Standard MIFRS
Year 2017

Account	Description	Book Values							Service Lives				Depreciation Expense					
		Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1,2013) [1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1610	Miscellaneous Intangible Plant	$ 406,565	$ 367,554	$ 39,011	$ 879		$ 879	$ -	4.48	0.00%	5.00	0.00%	$ 4,355	$ 176	$ -	$ 4,531	$ 4,531	$ -
1611	Computer Software (Formally known as Account 1925)	$ 367,684	$ 352,434	$ 15,250	$ 510,616		$ 510,616	$ 80,527	2.34	0.00%	5.00	0.00%	$ 6,517	$ 102,123	$ 8,053	$ 116,693	$ 116,693	$ -
1611	Computer Software (Formally known as Account 1925)			$ -	$ 99,258	$ 43,791	$ 55,467	$ 66,270	-	0.00%	3.00	0.00%	$ -	$ 11,563	$ 11,045	$ 22,608	$ 22,608	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1805	Land	$ 256,757		$ 256,757	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 4,291	$ 4,291	$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 10,908,603		$ 10,908,603	$ 1,266,547		$ 1,266,547	$ 2,430,342	36.81	2.72%	45.00	2.22%	$ 296,351	$ 28,145	$ 27,004	$ 351,500	$ 351,500	$ -
1825	Storage Battery Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,420,367		$ 15,420,367	$ 12,046,007		$ 12,046,007	$ 1,694,240	39.26	2.55%	45.00	2.22%	$ 392,761	$ 267,689	$ 18,825	$ 679,275	$ 679,275	$ -
1835	Overhead Conductors & Devices	$ 5,632,977		$ 5,632,977	$ 4,645,245		$ 4,645,245	$ 759,815	64.07	1.56%	60.00	1.67%	$ 87,925	$ 77,421	$ 6,332	$ 171,678	$ 171,678	$ -
1835	Overhead Conductors & Devices-switches	$ 3,058,814		$ 3,058,814	$ 895,224		$ 895,224	$ 234,485	20.64	4.84%	30.00	3.33%	$ 148,185	$ 29,841	$ 3,908	$ 181,934	$ 181,934	$ -
1840	Underground Conduit	$ 5,299,735		$ 5,299,735	$ 7,160,626		$ 7,160,626	$ 1,018,232	22.36	4.47%	60.00	1.67%	$ 237,064	$ 119,344	$ 8,485	$ 364,893	$ 364,893	$ -
1845	Underground Conductors & Devices-DB	$ 1,638,368		$ 1,638,368	$ -		$ -	$ -	17.03	5.87%	35.00	2.86%	$ 96,219	$ -	$ -	$ 96,219	$ 96,219	$ -
1845	Underground Conductors & Devices-IB	$ 13,580,179		$ 13,580,179	$ 5,644,586		$ 5,644,586	$ 1,106,138	30.19	3.31%	40.00	2.50%	$ 449,754	$ 141,115	$ 13,827	$ 604,695	$ 604,695	$ -
1850	Line Transformers	$ 11,709,973		$ 11,709,973	$ 5,010,552		$ 5,010,552	$ 1,551,577	20.99	4.77%	40.00	2.50%	$ 558,007	$ 125,264	$ 19,395	$ 702,666	$ 702,666	$ -
	Line Transformers			$ -	$ -		$ -		-		-	0.00%		$ -		$ -		$ -
1855	Services (Overhead)	$ 1,812,478		$ 1,812,478	$ 558,164		$ 558,164	$ 200,077	28.34	3.53%	40.00	2.50%	$ 63,954	$ 13,954	$ 2,501	$ 80,409	$ 80,409	$ -
1855	Services (Underground)	$ 8,270,281		$ 8,270,281	$ 1,508,513		$ 1,508,513	$ 480,308	24.54	4.08%	35.00	2.86%	$ 337,062	$ 43,100	$ 6,862	$ 387,024	$ 387,024	$ -
1860	Meters	$ 1,276,931		$ 1,276,931	$ 541,742		$ 541,742	$ 196,133	18.80	5.32%	30.00	3.33%	$ 67,926	$ 18,058	$ 3,269	$ 89,253	$ 89,253	$ -
1860	Meters (Smart Meters)	$ 4,374,587		$ 4,374,587	$ 379,964		$ 379,964	$ 46,728	10.08	9.92%	12.00	8.33%	$ 433,898	$ 31,664	$ 1,947	$ 467,509	$ 467,509	$ -
1860	Meters (Intangibles)	$ 73,833	$ 73,833	$ -	$ 10,360		$ 10,360	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1905	Land	$ 182,215		$ 182,215	$ -		$ -	$ -	-	0.00%				$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 3,356,864		$ 3,356,864	$ 590,638		$ 590,638		29.07	3.44%	50.00	2.00%	$ 115,459	$ 11,813	$ -	$ 127,272	$ 127,272	$ -
1908	Buildings & Fixtures, HVAC				$ 180,011		$ 180,011	$ 105,280		0.00%	10.00	10.00%		$ 18,026	$ 5,264	$ 23,290	$ 23,290	$ -
1908	Buildings & Fixtures-Roof, Paving/Parking	$ 188,439		$ 188,439	$ 425,695		$ 425,695	$ 3,500	17.98	0.00%	20.00	5.00%	$ 10,479	$ 21,285	$ 88	$ 31,851	$ 31,851	$ -
1908	Buildings & Fixtures-Stores Racking	$ -		$ -			$ -	$ 13,096	#DIV/0!	0.00%	10.00	10.00%	$ -	$ -	$ 655	$ 655	$ 655	$ -
1910	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 165,401		$ 165,401	$ 215,390		$ 215,390	$ 70,795	9.81	10.19%	10.00	10.00%	$ 16,856	$ 21,539	$ 3,540	$ 41,935	$ 41,935	$ -
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 238,726	$ 238,726	$ -	$ 359,865		$ 359,865	$ 51,814	-	0.00%	4.00	25.00%	$ -	$ 82,966	$ 6,477	$ 89,443	$ 89,443	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Application)	$ -	$ -	$ -	$ -		$ -		-	0.00%	5.00	0.00%	$ -	$ -	$ -	$ -		$ -
1925	Computer Equip.-Software (Server)	$ -		$ -	$ -		$ -		-	0.00%	3.00	0.00%	$ -	$ -	$ -	$ -		$ -
1930	Transportation Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1935	Stores Equipment	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 857	$ 857	$ -	$ -		$ -	$ -	-	0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1945	Measurement & Testing Equipment	$ 4,182	$ 4,182	$ -	$ -		$ -	$ -	-	0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 627,868		$ 627,868	$ 273,095		$ 273,095	$ 36,299	5.73	17.44%	15.00	6.67%	$ 109,497	$ 18,206	$ 1,210	$ 128,913	$ 128,913	$ -
1980	System Supervisor Equipment-Scada	$ -		$ -	$ -		$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -		$ -
1985	Miscellaneous Fixed Assets	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -	$ -		$ -		-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 21,312,029		-$ 21,312,029	-$ 18,410,651		-$ 18,410,651	-$ 1,908,612	34.75	2.88%	47.97	47.97%	-$ 613,299	-$ 383,795	-$ 19,894	-$ 1,016,988	-$ 1,016,988	$ -
	Total	**$ 67,544,946**	**$ 1,041,876**	**$ 66,503,070**	**$ 23,912,326**	**$ 43,791**	**$ 23,868,535**	**$ 8,237,044**	**#DIV/0!**	**$ 1**	**$ 680**	**$ 2**	**$ 2,818,971**	**$ 799,497**	**$ 128,791**	**$ 3,747,258**	**$ 3,747,258**	**$ -**

TABLE 3-6 (Appendix 2-C)
Depreciation and Amortization Expense

Accounting Standard MIFRS
Year 2018

Account	Description	Book Values							Service Lives				Depreciation Expense					Variance [6]
		Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1,2013) [1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1610	Miscellaneous Intangible Plant	$ 406,565	$ 406,565	$ -	$ 879		$ 879	$ 15,600	-	0.00%	5.00	0.00%		$ 124	$ 1,560	$ 1,684	$ 1,684	$ -
1611	Computer Software (Formally known as Account 1925)	$ 367,684	$ 367,684	$ -	$ 591,143		$ 591,143	$ 196,500	-	0.00%	5.00	0.00%	$ -	$ 116,112	$ 19,650	$ 135,762	$ 135,762	$ -
1611	Computer Software (Formally known as Account 1925)			$ -	$ 165,528	$ 85,333	$ 80,195	$ -	-	0.00%	3.00	0.00%	$ -	$ 24,413	$ -	$ 24,413	$ 24,413	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 256,757		$ 256,757	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 4,291	$ 4,291	$ -	$ -		$ -	$ -				0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 10,908,603		$ 10,908,603	$ 3,696,889		$ 3,696,889	$ 1,695,000	36.37	2.75%	45.00	2.22%	$ 299,898	$ 82,153	$ 18,833	$ 400,884	$ 400,884	$ -
1825	Storage Battery Equipment	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 15,420,367		$ 15,420,367	$ 13,740,247		$ 13,740,247	$ 3,454,990	40.13	2.49%	45.00	2.22%	$ 384,280	$ 305,339	$ 38,389	$ 728,008	$ 728,008	$ -
1835	Overhead Conductors & Devices	$ 5,632,977		$ 5,632,977	$ 5,405,060		$ 5,405,060	$ 1,253,046	53.79	1.86%	60.00	1.67%	$ 104,715	$ 90,084	$ 10,442	$ 205,241	$ 205,241	$ -
1835	Overhead Conductors & Devices-switches	$ 3,058,814		$ 3,058,814	$ 1,129,709		$ 1,129,709	$ 156,123	16.03	6.24%	30.00	3.33%	$ 190,777	$ 37,657	$ 2,602	$ 231,036	$ 231,036	$ -
1840	Underground Conduit	$ 5,299,735		$ 5,299,735	$ 8,178,858		$ 8,178,858	$ 1,260,204	56.24	1.78%	60.00	1.67%	$ 94,242	$ 136,314	$ 10,502	$ 241,058	$ 241,058	$ -
1845	Underground Conductors & Devices-DB	$ 1,638,368		$ 1,638,368	$ -		$ -	$ -	17.82	5.61%	35.00	2.86%	$ 91,932	$ -	$ -	$ 91,932	$ 91,932	$ -
1845	Underground Conductors & Devices-IB	$ 13,580,179		$ 13,580,179	$ 6,750,724		$ 6,750,724	$ 944,180	33.09	3.02%	40.00	2.50%	$ 410,424	$ 168,768	$ 11,802	$ 590,995	$ 590,995	$ -
1850	Line Transformers	$ 11,709,973		$ 11,709,973	$ 6,562,129		$ 6,562,129	$ 1,484,001	33.40	2.99%	40.00	2.50%	$ 350,634	$ 164,053	$ 18,550	$ 533,237	$ 533,237	$ -
	Line Transformers			$ -	$ -		$ -	$ -	-	0.00%	35.00	2.86%			$ -	$ -		$ -
1855	Services (Overhead)	$ 1,812,478		$ 1,812,478	$ 758,241		$ 758,241	$ 805,999	3.99	25.05%	40.00	2.50%	$ 454,058	$ 18,956	$ 10,075	$ 483,089	$ 483,089	$ -
1855	Services (Underground)	$ 8,270,281		$ 8,270,281	$ 1,988,821		$ 1,988,821	$ -	-	0.00%	35.00	2.86%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Meters	$ 1,276,931		$ 1,276,931	$ 737,875		$ 737,875	$ 143,388	14.68	6.81%	30.00	3.33%	$ 86,955	$ 24,596	$ 2,390	$ 113,941	$ 113,941	$ -
1860	Meters (Smart Meters)	$ 4,374,587		$ 4,374,587	$ 426,692		$ 426,692	$ 525,140	10.43	9.59%	12.00	8.33%	$ 419,617	$ 35,558	$ 21,881	$ 477,055	$ 477,055	$ -
1860	Meters (Intangibles)	$ 73,833	$ 73,833	$ -	$ 10,360		$ 10,360	$ 15,600	#DIV/0!	0.00%	5.00	20.00%	$ -	$ 2,248	$ 1,560	$ 3,808	$ 3,808	$ -
1905	Land	$ 182,215		$ 182,215	$ -		$ -	$ -	-	0.00%				$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 3,356,864		$ 3,356,864	$ 590,638		$ 590,638	$ 30,000	16.63	6.01%	50.00	2.00%	$ 201,908	$ 11,813	$ 300	$ 214,021	$ 214,021	$ -
1908	Buildings & Fixtures, HVAC				$ 285,291		$ 285,291	$ 56,000			10.00	10.00%		$ 28,529	$ 2,800	$ 31,329	$ 31,329	$ -
1908	Buildings & Fixtures-Roof, Paving/Parking	$ 188,439		$ 188,439	$ 429,195		$ 429,195	$ 35,000	17.98	0.00%	20.00	5.00%	$ 10,479	$ 21,460	$ 875	$ 32,814	$ 32,814	$ -
1908	Buildings & Fixtures-Stores Racking			$ -	$ 13,096		$ 13,096		#DIV/0!	0.00%	10.00	10.00%	$ -	$ 1,310	$ -	$ 1,310	$ 1,310	$ -
1910	Leasehold Improvements	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 165,401		$ 165,401	$ 286,185		$ 286,185	$ 200,000	12.00	8.33%	10.00	10.00%	$ 13,779	$ 28,618	$ 10,000	$ 52,397	$ 52,397	$ -
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 238,726	$ 238,726	$ -	$ 411,679	$ 55,920	$ 355,759	$ 125,350	#DIV/0!	0.00%	4.00	25.00%		$ 67,385	$ 15,669	$ 83,054	$ 83,054	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		$ -	$ -		$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Application)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1925	Computer Equip.-Software (Server)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	3.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment	$ -		$ -	$ -		$ -	$ -		0.00%	5.00	0.00%	$ -	$ -	0	$ -	$ -	$ -
1935	Stores Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 857	$ 857	$ -	$ -		$ -	$ 425,550	0	0.00%	10.00	0.00%	$ -	$ -		$ 21,277	$ 21,277	$ -
1945	Measurement & Testing Equipment	$ 4,182	$ 4,182	$ -	$ -		$ -	$ -		0.00%	5.00	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 627,868		$ 627,868	$ 309,394		$ 309,394	$ 270,000	5.31	18.84%	15.00	6.67%	$ 118,286	$ 20,626	$ 9,000	$ 147,912	$ 147,912	$ -
1980	System Supervisor Equipment-Scada	$ -		$ -	$ -		$ -	$ -		0.00%	5.00	20.00%	$ -	$ -	$ -	$ -		$ -
1985	Miscellaneous Fixed Assets	$ -		$ -	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 21,312,029		-$ 21,312,029	-$ 20,319,263		-$ 20,319,263	-$ 2,416,750	34.73	2.88%	47.97	47.97%	-$ 613,675	-$ 423,583	-$ 25,190	-$ 1,062,448	-$ 1,062,448	$ -
	Total	**$ 67,544,946**	**$ 1,096,137**	**$ 66,448,809**	**$ 32,149,370**	**$ 141,253**	**$ 32,008,116**	**$ 10,674,921**					**$ 2,618,308**	**$ 962,534**	**$ 202,966**	**$ 3,783,809**	**$ 3,783,809**	**$ - **

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report[1]

		Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
Parent*	#	Category| Component | Type			MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers & Fixtures	25	4%	45	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80	1830	Poles, Towers & Fixtures	25	4%	60	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55	1835	Overhead Conductors & Devices	25	4%	30	3%	No	No
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	Overhead Conductors & Devices	25	4%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	25	4%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	18	Station Switch			30	50	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
	23	Steel Structure			35	50	90	1820	Distribution Station Equipment <50 kV	30	3%	45	2%	No	No
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	29	Primary TR XLPE Cable in Duct			35	40	55	1845	Underground Conductors & Devices	25	4%	35	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1855	Secondary Services	25	4%	35	3%	No	No
	32	Secondary Cables in Duct			35	40	60	1845	Underground Conductors & Devices	25	4%	40	3%	No	No
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Underground Transformers	25	4%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70	1840	Underground Conduit	25	4%	60	2%	No	No
	37	UG Vaults	Overall		40	60	80								
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors & Devices	25	4%	25	4%	No	No
	40	Ducts			30	50	85	1845	Underground Conductors & Devices	25	4%	35	3%	No	No
	41	Concrete Encased Duct Banks			35	55	80	1840	Underground Conduit	25	4%	60	2%	No	No
	42	Cable Chambers			50	60	80	1840	Underground Conduit	25	4%	60	2%	No	No
S	43	Remote SCADA			15	20	30	1980	System Supervisor Equipment	15	7%	15	7%	No	No

Table F-2 from Kinetrics Report[1]

#	Asset Details		Useful Life Range		USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
	Category| Component | Type						Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5	15	1915	Office Furniture & Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment < 3 TON	5	20%	5	20%	No	No
		Trucks & Buckets	5	15	1930	Transportation Equipment > 3 TON	8	13%	8	13%	No	No
		Trailers	5	20	.							
		Vans	5	10								
3	Administrative Buildings		50	75	1808	Buildings	50	2%	50	2%	No	No
4	Leasehold Improvements		Lease dependent									
5	Station Buildings	Station Buildings	50	75								
		Parking -*Administration Building	25	30	1908	Parking & Paving	20	5%	20	5%	Yes	No
		Fence	25	60								
		Roof *Administration Building	20	30	1908	Roof	20	5%	20	5%	No	No
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	5	20%	4	25%	No	No
		Software	2	5	1925	Computer Equip.-Software (Application)	5	20%	5	20%	No	No
		Software	2	5	1925	Computer Equip.-Software (server)	3	33%	3	33%	No	No
7	Equipment	Power Operated	5	10								
		Stores	5	10	1935	Stores Equipment	10	10%	10	10%	No	No
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shop & Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30	1860	Meters	30	3%	30	3%	No	No
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters	12	8%	12	8%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

*** TS & MS = Transformer and Municipal Stations UG = Underground Systems S = Monitoring and Control Systems**

Note 1: Tables F-1 and F-2 above are to be used as a reference in order to complete columns J, K, L and N.
See pages 17-19 of Kinetrics Report

APPENDIX C:

2018 APPROVED CURRENT TARIFF OF RATES AND CHARGES

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0085/EB-2017-0292

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. 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	$	29.18
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2018) - effective until December 31, 2018	$	0.76
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2019	$	0.60
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0038
Low Voltage Service Rate	$/kWh	0.0010
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	$/kWh	0.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0085/EB-2017-0292

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. 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	$	26.87
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2019	$	4.02
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0201
Low Voltage Service Rate	$/kWh	0.0009
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	$/kWh	0.0002
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	$/kWh	0.0068
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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0085/EB-2017-0292

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW and includes apartment buildings, and commercial, industrial, and institutional developments. 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 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 in for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	207.90
Distribution Volumetric Rate	$/kW	4.1399
Low Voltage Service Rate	$/kW	0.3181
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 Applicable only for Non-Wholesale Market Participants	$/kW	(1.4329)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW	0.2829
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	$/kW	0.0866
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW	0.4172
Retail Transmission Rate - Network Service Rate	$/kW	2.7300
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3528

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0085/EB-2017-0292

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, decorative lighting, bill boards, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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)	$	10.07
Distribution Volumetric Rate	$/kWh	0.0325
Low Voltage Service Rate	$/kWh	0.0009
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh	(0.0031)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	$/kWh	0.0002
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	$/kWh	0.0068
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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0085/EB-2017-0292

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	$	5.73
Distribution Volumetric Rate	$/kW	15.4050
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW	(0.9666)
Retail Transmission Rate - Network Service Rate	$/kW	2.0695
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8570

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0085/EB-2017-0292

STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. 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 light)	$	1.80
Distribution Volumetric Rate	$/kW	7.0858
Low Voltage Service Rate	$/kW	0.2459
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable only for Non-RPP Customers	$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW	(1.0827)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until December 31, 2018 Applicable only for Class B Customers	$/kW	0.0810
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW	0.3674
Retail Transmission Rate - Network Service Rate	$/kW	2.0590
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8189

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0085/EB-2017-0292

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

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EB-2017-0085/EB-2017-0292

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

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

Non-Payment of Account

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

Other

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0085/EB-2017-0292

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

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

APPENDIX C-1:

2018 PROPOSED BASE DISTRIBUTION RATES

2018 Proposed Base Distribution Rates (December 31, 2018)

		Proposed 2018 Base Distribution Rate (1)			
		Monthly Service Charge		Volumetric	
Residential	2018 Approved Distribution Rates	$ 29.18	$	0.0038	
	Proposed Account 1576 Adjustment	$ (0.76)	$	-	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 28.42**	**$**	**0.0038**	**/kWh**
GS<50 kW	2018 Approved Distribution Rates	$ 26.87	$	0.0201	
	Proposed Account 1576 Adjustment	$ (0.49)	$	(0.0005)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 26.38**	**$**	**0.0196**	**/kWh**
GS 50-4,999 kW	2018 Approved Distribution Rates	$ 207.90	$	4.1399	
	Proposed Account 1576 Adjustment	$ (6.52)	$	(0.1196)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 201.38**	**$**	**4.0203**	**/kW**
Unmetered	2018 Approved Distribution Rates	$ 10.07	$	0.0325	
Scattered	Proposed Account 1576 Adjustment	$ (0.28)	$	(0.0013)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 9.79**	**$**	**0.0312**	**/kWh**
Sentinel	2018 Approved Distribution Rates	$ 5.73	$	15.4050	
Lighting	Proposed Account 1576 Adjustment	$ -	$	-	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 5.73**	**$**	**15.4050**	**/kW**
Street	2018 Approved Distribution Rates	$ 1.80	$	7.0858	
Lighting	Proposed Account 1576 Adjustment	$ (0.04)	$	(0.2984)	
	2018 Base Distribution Rate (Dec 31, 2018)	**$ 1.76**	**$**	**6.7874**	**/kW**

1) 2018 Base Distribution Rates - Proposed adjustment of 2018 approved base distribution rates to address the impact of Account 1576 for changes in capitalization and depreciation related to Revised CGAAP and MIFRS requirements. The adjustment would take effect as at December 31, 2018. The December 31, 2018 Base Distribution Rates would then be used to apply mechanistic adjustments as per the 2019 IRM Rate Generator Model.

APPENDIX D:

2019 PROPOSED TARIFF OF RATES AND CHARGES

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. 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	$	31.61
Rate Rider for Disposition of Account 1576 - effective until December 31,2019	$	(0.65)
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2019	$	0.60
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Low Voltage Service Rate	$/kWh	0.0010
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	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0069

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. 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	$	26.54
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2019	$	4.02
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0197
Low Voltage Service Rate	$/kWh	0.0009
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019	$/kWh	0.0004
Rate Rider for Disposition of Account 1576 - effective until December 31,2019	$/kWh	(0.0009)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW and includes apartment buildings, and commercial, industrial, and institutional developments. 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 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 in for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	202.59
Distribution Volumetric Rate	$/kW	4.0444
Low Voltage Service Rate	$/kW	0.3181
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019	$/kW	0.1182
Rate Rider for Disposition of Account 1576 - effective until December 31,2019	$/kW	(0.3885)
Retail Transmission Rate - Network Service Rate	$/kW	2.7517
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4356

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, decorative lighting, bill boards, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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)	$	9.85
Distribution Volumetric Rate	$/kWh	0.0314
Low Voltage Service Rate	$/kWh	0.0009
Rate Rider for Disposition of Account 1576 - effective until December 31,2019	$/kWh	(0.0009)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	$	5.76
Distribution Volumetric Rate	$/kW	15.4974
Retail Transmission Rate - Network Service Rate	$/kW	2.0859
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9224

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. 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 light)	$	1.77
Distribution Volumetric Rate	$/kW	6.8281
Low Voltage Service Rate	$/kW	0.2459
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019	$/kW	3.5818
Rate Rider for Disposition of Account 1576 - effective until December 31,2019	$/kW	(0.3406)
Retail Transmission Rate - Network Service Rate	$/kW	2.0753
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8829

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

ALLOWANCES

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0079

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

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

Other

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

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

APPENDIX E:

CUSTOMER BILL IMPACTS

2019 Bill Impact Summary

Customer Class	kWh (1)	kW	RPP Price (2)	Distribution Charges-A excl. pass-through (3a)		Distribution Charges-B incl. pass-through (3b)		Delivery Charges (4)		Total Bill (5)	
				$ Change	% Change	$ Change	% Change	$ Change	% Change	$ Change	% Change
Residential	750		RPP TOU	$ (1.46)	-4.36%	$ 0.49	1.39%	$ 0.73	1.56%	$ 0.77	0.65%
Residential - 10th percentile	357		RPP TOU	$ (0.16)	-0.50%	$ 0.77	2.32%	$ 0.88	2.29%	$ 0.93	1.27%
GS<50 kW	2,000		RPP TOU	$ (4.13)	-5.65%	$ 1.07	1.38%	$ 1.70	1.62%	$ 1.78	0.61%
GS>50 kW	40,000	100	Non-RPP	$ (83.61)	-12.60%	$ (29.27)	-3.48%	$ (18.82)	-1.39%	$ (21.27)	-0.32%
Unmetered Scattered Load	500		RPP Tier	$ (1.72)	-6.41%	$ (0.27)	-0.98%	$ (0.11)	-0.33%	$ (0.12)	-0.15%
Sentinel Lights	150	1	RPP Tier	$ 0.12	0.58%	$ 1.09	5.26%	$ 1.17	4.76%	$ 1.32	3.16%
Street Lighting	368,000	795	Non-RPP	$ 1,720.70	6.26%	$ 2,038.65	6.98%	$ 2,102.49	6.52%	$ 2,375.81	2.72%

Notes:

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

(2) RPP Pricing for May 1, 2018 to April 30, 2019
Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2017, pg 22)
RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

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

(3b) Distribution Charges-B includes those described in note 3(a) plus pass-through charges such as low voltage as well as Line Losses and the Smart Meter Entity Charge

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

(5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, CBR, rural rate protection and standard supply service) and HST and the 8% Ontario Rebate for Electricity Consumers

Consumption		**750**	**kWh**				***Current Loss Factor***			**1.0454**
RPP Tier One		**n/a**					***Proposed Loss Factor***			**1.0454**
	Current Board-Approved				**Proposed**				**Impact**	
RESIDENTIAL (RPP TOU)	**Rate ($)**	**Volume**	**Charge ($)**		**Rate ($)**	**Volume**	**Charge ($)**		**$ Change**	**% Change**
Monthly Service Charge	$ 29.18	1	$ 29.18		$ 31.61	1	$ 31.61		$ 2.43	8.33%
Distribution Volumetric Rate	$ 0.0038	750	$ 2.85		$ -	750	$ -		-$ 2.85	
Stranded Meter Disposition Rate Rider	$ 0.60	1	$ 0.60		$ 0.60	1	$ 0.60		$ -	0.00%
Group 2 Deferral/Variance Account Rate Rider	$ 0.76	1	$ 0.76		$ -	1	$ -		-$ 0.76	
1576 Rate Rider	$ -	1	$ -		-$ 0.65	1	-$ 0.65		-$ 0.65	#DIV/0!
Volumetric Rate Riders (LRAM)	$ -	750	$ -		$ 0.0005	750	$ 0.38		$ 0.38	#DIV/0!
Sub-Total A (excluding pass through)			**$ 33.39**				**$ 31.94**		**-$ 1.46**	**-4.36%**
Line Losses on Cost of Power	$ 0.0820	34	$ 2.79		$ 0.0820	34	$ 2.79		$ -	0.00%
Low Voltage Rate	$ 0.0010	750	$ 0.75		$ 0.0010	750	$ 0.75		$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0028	750	-$ 2.10		$ -	750	$ -		$ 2.10	
CBR Class B-Rate Rider	$ 0.0002	750	$ 0.15		$ -	750	$ -		-$ 0.15	
Smart Meter Entity Charge	$ 0.57	1	$ 0.57		$ 0.57	1	$ 0.57		$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 35.55**				**$ 36.05**		**$ 0.49**	**1.39%**
RTSR - Network	$ 0.0075	784	$ 5.88		$ 0.0076	784	$ 5.96		$ 0.08	1.33%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0067	784	$ 5.25		$ 0.0069	784	$ 5.41		$ 0.16	2.99%
Sub-Total C - Delivery (including Sub-Total B)			**$ 46.69**				**$ 47.42**		**$ 0.73**	**1.56%**
Wholesale Market Service Charge (WMSC)	$ 0.0032	784	$ 2.51		$ 0.0032	784	$ 2.51		$ -	0.00%
Capacity Based Recovery (CBR)	$ 0.0004	784	$ 0.31		$ 0.0004	784	$ 0.31		$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	784	$ 0.24		$ 0.0003	784	$ 0.24		$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Sub-Total Regulatory			**$ 3.31**				**$ 3.31**		**$ -**	**0.00%**
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%
Sub-Total Energy			**$ 61.49**				**$ 61.49**		**$ -**	**0.00%**
Total Bill on TOU (before Taxes)			**$ 111.49**				**$ 112.22**		$ 0.73	0.65%
HST	13%		$ 14.49		13%		$ 14.59		$ 0.09	0.65%
Ontario Rebate for Electricity Consumers	-8%		-$ 8.92		-8%		-$ 8.98		-$ 0.06	0.65%
Total Bill on TOU			**$ 117.06**				**$ 117.83**		**$ 0.77**	**0.65%**

Consumption	357	kWh				Current Loss Factor		1.0454
RPP Tier One	n/a					Proposed Loss Factor		1.0454

	Current Board-Approved			Proposed			Impact	
RESIDENTIAL (RPP TOU) 10th Percentile	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 29.18	1	$ 29.18	$ 31.61	1	$ 31.61	$ 2.43	8.33%
Distribution Volumetric Rate	$ 0.0038	357	$ 1.36	$ -	357	$ -	-$ 1.36	
Stranded Meter Disposition Rate Rider	$ 0.60	1	$ 0.60	$ 0.60	1	$ 0.60	$ -	0.00%
Group 2 Deferral/Variance Account Rate Rider	$ 0.76	1	$ 0.76	$ -	1	$ -	-$ 0.76	
1576 Rate Rider	$ -	1	$ -	-$ 0.65	1	-$ 0.65	-$ 0.65	#DIV/0!
Volumetric Rate Riders (LRAM)	$ -	-	$ -	$0.0005	357	$ 0.18	$ 0.18	#DIV/0!
Sub-Total A (excluding pass through)			**$ 31.90**			**$ 31.74**	**-$ 0.16**	**-0.50%**
Line Losses on Cost of Power	$ 0.0820	16	$ 1.33	$0.0820	16	$ 1.33	$ -	0.00%
Low Voltage Rate	$ 0.0010	357	$ 0.36	$0.0010	357	$ 0.36	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0028	357	-$ 1.00	$ -	357	$ -	$ 1.00	
CBR Class B-Rate Rider	$ 0.0002	357	$ 0.07	$ -	357	$ -	-$ 0.07	
Smart Meter Entity Charge	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 33.22**			**$ 33.99**	0.7701	**2.32%**
RTSR - Network	$ 0.0075	373	$ 2.80	$0.0076	373	$ 2.84	$ 0.04	1.33%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0067	373	$ 2.50	$0.0069	373	$ 2.58	$ 0.07	2.99%
Sub-Total C - Delivery (including Sub-Total B)			**$ 38.52**			**$ 39.41**	**$ 0.88**	**2.29%**
Wholesale Market Service Charge (WMSC)	$ 0.0032	373	$ 1.19	$0.0032	373	$ 1.19	$ -	0.00%
Capacity Based Recovery (CBR)	$ 0.0004	373	$ 0.15	$0.0004	373	$ 0.15	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	373	$ 0.11	$0.0003	373	$ 0.11	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Sub-Total Regulatory			**$ 1.71**			**$ 1.71**	**$ -**	**0.00%**
TOU - Off Peak	$ 0.0650	232	$ 15.08	$0.0650	232	$ 15.08	$ -	0.00%
TOU - Mid Peak	$ 0.0940	61	$ 5.70	$0.0940	61	$ 5.70	$ -	0.00%
TOU - On Peak	$ 0.1320	64	$ 8.48	$0.1320	64	$ 8.48	$ -	0.00%
Sub-Total Energy			**$ 29.27**			**$ 29.27**	**$ -**	**0.00%**
Total Bill on TOU (before Taxes)			**$ 69.50**			**$ 70.38**	$ 0.88	1.27%
HST	13%		$ 9.03	13%		$ 9.15	$ 0.11	1.27%
Ontario Rebate for Electricity Consumers	-8%		-$ 5.56	-8%		-$ 5.63	-$ 0.07	1.27%
Total Bill on TOU			**$ 72.97**			**$ 73.90**	**$ 0.93**	**1.27%**

Consumption	2,000 kWh	*Current Loss Factor*	*1.0454*
RPP Tier One	n/a	*Proposed Loss Factor*	*1.0454*

GS<50 kW (RPP TOU)	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 26.87	1	$ 26.87	$ 26.54	1	$ 26.54	-$ 0.33	-1.23%
Distribution Volumetric Rate	$ 0.0201	2,000	$ 40.20	$ 0.0197	2,000	$ 39.40	-$ 0.80	-1.99%
Stranded Meter Disposition Rate Rider	$ 4.0200	1	$ 4.02	$ 4.0200	1	$ 4.02	$ -	0.00%
Group 2 Deferral/Variance Account Rate Rider	$ 0.0010	2,000	$ 2.00	$ -	2,000	$ -	-$ 2.00	
1576 Rate Rider	$ -	2,000	$ -	-$ 0.0009	2,000	-$ 1.80	-$ 1.80	#DIV/0!
Volumetric Rate Riders (LRAM)	$ -	-	$ -	$ 0.0004	2,000	$ 0.80	$ 0.80	#DIV/0!
Sub-Total A (excluding pass through)			**$ 73.09**			**$ 68.96**	**-$ 4.13**	**-5.65%**
Line Losses on Cost of Power	$ 0.0820	91	$ 7.44	$ 0.0820	91	$ 7.44	$ -	0.00%
Low Voltage Rate	$ 0.0009	2,000	$ 1.80	$ 0.0009	2,000	$ 1.80	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0028	2,000	-$ 5.60	$ -	2,000	$ -	$ 5.60	
CBR Class B-Rate Rider	$ 0.0002	2,000	$ 0.40	$ -	2,000	$ -	-$ 0.40	
Smart Meter Entity Charge	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 77.70**			**$ 78.77**	**$ 1.07**	**1.38%**
RTSR - Network	$ 0.0068	2,091	$ 14.22	$ 0.0069	2,091	$ 14.43	$ 0.21	1.47%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0062	2,091	$ 12.96	$ 0.0064	2,091	$ 13.38	$ 0.42	3.23%
Sub-Total C - Delivery (including Sub-Total B)			**$ 104.89**			**$ 106.58**	**$ 1.70**	**1.62%**
Wholesale Market Service Charge (WMSC)	$ 0.0032	2,091	$ 6.69	$ 0.0032	2,091	$ 6.69	$ -	0.00%
Capacity Based Recovery (CBR)	$ 0.0004	2,091	$ 0.84	$ 0.0004	2,091	$ 0.84	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	2,091	$ 0.63	$ 0.0003	2,091	$ 0.63	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Sub-Total Regulatory			**$ 8.40**			**$ 8.40**	**$ -**	**0.00%**
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%
Sub-Total Energy			**$ 163.98**			**$ 163.98**	**$ -**	**0.00%**
Total Bill on TOU (before Taxes)			**$ 277.27**			**$ 278.97**	$ 1.70	0.61%
HST	13%		$ 36.04	13%		$ 36.27	$ 0.22	0.61%
Ontario Rebate for Electricity Consumers	-8%		-$ 22.18	-8%		-$ 22.32	-$ 0.14	0.61%
Total Bill on TOU			**$ 291.13**			**$ 292.91**	**$ 1.78**	**0.61%**

Consumption	40,000 kWh	100 kW		*Current Loss Factor*	*1.0454*
RPP Tier One	n/a			*Proposed Loss Factor*	*1.0454*

	Current Board-Approved			Proposed			Impact	
GENERAL SERVICE 50 to 4,999 KW (Non-RPP)	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 207.90	1	$ 207.90	$ 202.59	1	$ 202.59	-$ 5.31	-2.55%
Distribution Volumetric Rate	$ 4.1399	100	$ 413.99	$ 4.0444	100	$ 404.44	-$ 9.55	-2.31%
Group 2 Deferral/Variance Account Rate Rider	$ 0.4172	100	$ 41.72	$ -	100	$ -	-$ 41.72	
1576 Rate Rider	$ -	100	$ -	-$ 0.3885	100	-$ 38.85	-$ 38.85	#DIV/0!
Volumetric Rate Riders (LRAM)	$ -	100	$ -	$ 0.1182	100	$ 11.82	$ 11.82	#DIV/0!
Sub-Total A (excluding pass through)			**$ 663.61**			**$ 580.00**	**-$ 83.61**	**-12.60%**
Line Losses on Cost of Power	$ 0.1101	1,816	$ 199.94	$ 0.1101	1,816	$ 199.94	$ -	0.00%
Low Voltage Rate	$ 0.3181	100	$ 31.81	$ 0.3181	100	$ 31.81	$ -	0.00%
Total Deferral/Variance Account Rate Riders (kw)	-$ 1.1500	100	-$ 115.00	$ -	100	$ -	$ 115.00	
CBR Class B-Rate Rider	$ 0.0866	100	$ 8.66	$ -	100	$ -	-$ 8.66	
Total Deferral/Variance Account Rate Rider GA (kwh)	$ 0.0013	40,000	$ 52.00	$ -	40,000	$ -	-$ 52.00	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 841.02**			**$ 811.75**	**-$ 29.27**	**-3.48%**
RTSR - Network	$ 2.7300	100	$ 273.00	$ 2.7517	100	$ 275.17	$ 2.17	0.79%
RTSR - Connection and/or Line and Transformation Connection	$ 2.3528	100	$ 235.28	$ 2.4356	100	$ 243.56	$ 8.28	3.52%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,349.30**			**$ 1,330.48**	**-$ 18.82**	**-1.39%**
Wholesale Market Service Charge (WMSC)	$ 0.0032	41,816	$ 133.81	$ 0.0032	41,816	$ 133.81	$ -	0.00%
Capacity Based Recovery (CBR)	$ 0.0004	41,816	$ 16.73	$ 0.0004	41,816	$ 16.73	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	41,816	$ 12.54	$ 0.0003	41,816	$ 12.54	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Sub-Total Regulatory			**$ 163.33**			**$ 163.33**	**$ -**	**0.00%**
Commodity including Global Adjustment*	$ 0.1101	40,000	$ 4,404.00	$ 0.1101	40,000	$ 4,404.00	$ -	0.00%
Sub-Total Energy			**$ 4,404.00**			**$ 4,404.00**	**$ -**	**0.00%**
Total Bill on Spot (before Taxes)			**$ 5,916.63**			**$ 5,897.81**	-$ 18.82	-0.32%
HST	13%		$ 769.16	13%		$ 766.72	-$ 2.45	-0.32%
Total Bill on Spot			**$ 6,685.80**			**$ 6,664.53**	**-$ 21.27**	**-0.32%**

* Weighted average price including Class B Global Adjustment through end of May 2017 (IESO's Monthly Market Report for May 2017, page 22)

Consumption	500	kWh	*Current Loss Factor*	*1.0454*
RPP Tier One	750	kWh	*Proposed Loss Factor*	*1.0454*

	Current Board-Approved			Proposed			Impact	
UNMETERED SCATTERED LOAD (RPP TIER)	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 10.07	1	$ 10.07	$ 9.85	1	$ 9.85	-$ 0.22	-2.18%
Distribution Volumetric Rate	$ 0.0325	500	$ 16.25	$ 0.0314	500	$ 15.70	-$ 0.55	-3.38%
Group 2 Deferral/Variance Account Rate Rider	$ 0.0010	500	$ 0.50	$ -	500	$ -	-$ 0.50	
1576 Rate Rider	$ -	500	$ -	-$ 0.0009	500	-$ 0.45	-$ 0.45	#DIV/0!
Sub-Total A (excluding pass through)			**$ 26.82**			**$ 25.10**	**-$ 1.72**	**-6.41%**
Line Losses on Cost of Power	$ 0.0770	23	$ 1.75	$ 0.0770	23	$ 1.75	$ -	0.00%
Low Voltage Rate	$ 0.0009	500	$ 0.45	$ 0.0009	500	$ 0.45	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0031	500	-$ 1.55	$ -	500	$ -	$ 1.55	
CBR Class B-Rate Rider	$ 0.0002	500	$ 0.10	$ -	500	$ -	-$ 0.10	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 27.57**			**$ 27.30**	**-$ 0.27**	**-0.98%**
RTSR - Network	$ 0.0068	523	$ 3.55	$ 0.0069	523	$ 3.61	$ 0.05	1.47%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0062	523	$ 3.24	$ 0.0064	523	$ 3.35	$ 0.10	3.23%
Sub-Total C - Delivery (including Sub-Total B)			**$ 34.36**			**$ 34.25**	**-$ 0.11**	**-0.33%**
Wholesale Market Service Charge (WMSC)	$ 0.0032	523	$ 1.67	$ 0.0032	523	$ 1.67	$ -	0.00%
Capacity Based Recovery (CBR)	$ 0.0004	523	$ 0.21	$ 0.0004	523	$ 0.21	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	523	$ 0.16	$ 0.0003	523	$ 0.16	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Sub-Total Regulatory			**$ 2.29**			**$ 2.29**	**$ -**	**0.00%**
RPP Tier 1	$ 0.0770	500	$ 38.50	$ 0.0770	500	$ 38.50	$ -	0.00%
RPP Tier 2	$ 0.0890	-	$ -	$ 0.0890	-	$ -	$ -	
Sub-Total Energy			**$ 38.50**			**$ 38.50**	**$ -**	**0.00%**
Total Bill on Tiered (before Taxes)			**$ 75.15**			**$ 75.04**	-$ 0.11	-0.15%
HST	13%		$ 9.77	13%		$ 9.75	-$ 0.01	-0.15%
Ontario Rebate for Electricity Consumers	-8%		-$ 6.01	-8%		-$ 6.00	$ 0.01	-0.15%
Total Bill on Tiered			**$ 78.91**			**$ 78.79**	**-$ 0.12**	**-0.15%**

Consumption	150	kWh	1	kW	*Current Loss Factor*	*1.0454*
RPP Tier One	750	kWh			*Proposed Loss Factor*	*1.0454*

	Current Board-Approved			Proposed			Impact	
SENTINEL LIGHTING (RPP TIER)	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 5.73	1	$ 5.73	$ 5.76	1	$ 5.76	$ 0.03	0.52%
Distribution Volumetric Rate	$ 15.4050	1	$ 15.41	$ 15.4974	1	$ 15.50	$ 0.09	0.60%
Sub-Total A (excluding pass through)			**$ 21.14**			**$ 21.26**	**$ 0.12**	**0.58%**
Line Losses on Cost of Power	$ 0.0770	7	$ 0.52	$ 0.0770	7	$ 0.52	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.9666	1	-$ 0.97	$ -	1	$ -	$ 0.97	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 20.69**			**$ 21.78**	**$ 1.09**	**5.26%**
RTSR - Network	$ 2.0695	1	$ 2.07	$ 2.0859	1	$ 2.09	$ 0.02	0.79%
RTSR - Connection and/or Line and Transformation Connection	$ 1.8570	1	$ 1.86	$ 1.9224	1	$ 1.92	$ 0.07	3.52%
Sub-Total C - Delivery (including Sub-Total B)			**$ 24.62**			**$ 25.79**	**$ 1.17**	**4.76%**
Wholesale Market Service Charge (WMSC)	$ 0.0032	157	$ 0.50	$ 0.0032	157	$ 0.50	$ -	0.00%
Capacity Based Recovery (CBR)	$ 0.0004	157	$ 0.06	$ 0.0004	157	$ 0.06	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	157	$ 0.05	$ 0.0003	157	$ 0.05	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Sub-Total Regulatory			**$ 0.86**			**$ 0.86**	**$ -**	**0.00%**
RPP Tier 1	$ 0.0770	150	$ 11.55	$ 0.0770	150	$ 11.55	$ -	0.00%
RPP Tier 2	$ 0.0890	-	$ -	$ 0.0890	-	$ -	$ -	
Sub-Total Energy			**$ 11.55**			**$ 11.55**	**$ -**	**0.00%**
Total Bill on Tiered (before Taxes)			**$ 37.03**			**$ 38.20**	$ 1.17	3.16%
HST	13%		$ 4.81	13%		$ 4.97	$ 0.15	3.16%
Total Bill on Tiered			**$ 41.84**			**$ 43.17**	**$ 1.32**	**3.16%**

Consumption	368,000	kWh	795	kW		*Current Loss Factor*		*1.0454*	
	Current Board-Approved			Proposed			Impact		
STREET LIGHTING (Non-RPP)	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 1.80	11,970	$ 21,546.00	$ 1.77	11,970	$ 21,186.90	-$ 359.10	-1.67%	
Distribution Volumetric Rate	$ 7.0858	795	$ 5,633.21	$ 6.8281	795	$ 5,428.34	-$ 204.87	-3.64%	
Group 2 Deferral/Variance Account Rate Rider	$ 0.3674	795	$ 292.08	$ -	795	$ -	-$ 292.08		
1576 Rate Rider	$ -	795	$ -	-$ 0.3406	795	-$ 270.78	-$ 270.78	#DIV/0!	
Volumetric Rate Riders (LRAM)	$ -		$ -	$ 3.5818	795	$ 2,847.53	$2,847.53	#DIV/0!	
Sub-Total A (excluding pass through)			**$ 27,471.29**			**$ 29,191.99**	**$1,720.70**	**6.26%**	
Line Losses on Cost of Power	$ 0.1101	16,707	$ 1,839.46	$ 0.1101	16,707	$ 1,839.46	$ -	0.00%	
Low Voltage Rate	$ 0.2459	795	$ 195.49	$ 0.2459	795	$ 195.49	$ -	0.00%	
Total Deferral/Variance Account Rate Riders (kw)	-$ 1.0827	795	-$ 860.75	$ -	795	$ -	$ 860.75		
CBR Class B-Rate Rider	$ 0.0810	795	$ 64.40	$ -	795	$ -	-$ 64.40		
Total Deferral/Variance Account Rate Rider GA (kwh)	$ 0.0013	368,000	$ 478.40	$ -	368,000	$ -	-$ 478.40		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 29,188.30**			**$ 31,226.95**	**$2,038.65**	**6.98%**	
RTSR - Network	$ 2.0590	795	$ 1,636.91	$ 2.0753	795	$ 1,649.86	$ 12.96	0.79%	
RTSR - Connection and/or Line and Transformation Connection	$ 1.8189	795	$ 1,446.03	$ 1.8829	795	$ 1,496.91	$ 50.88	3.52%	
Sub-Total C - Delivery (including Sub-Total B)			**$ 32,271.23**			**$ 34,373.72**	**$2,102.49**	**6.52%**	
Wholesale Market Service Charge (WMSC)	$ 0.0032	384,707	$ 1,231.06	$ 0.0032	384,707	$ 1,231.06	$ -	0.00%	
Capacity Based Recovery (CBR)	$ 0.0004	384,707	$ 153.88	$ 0.0004	384,707	$ 153.88	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0003	384,707	$ 115.41	$ 0.0003	384,707	$ 115.41	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	11,970	$ 2,992.50	$ 0.25	11,970	$ 2,992.50	$ -	0.00%	
Sub-Total Regulatory			**$ 4,492.86**			**$ 4,492.86**	**$ -**	**0.00%**	
Commodity including Global Adjustment*	$ 0.1101	368,000	$ 40,516.80	$ 0.1101	368,000	$ 40,516.80	$ -	0.00%	
Sub-Total Energy			**$ 40,516.80**			**$ 40,516.80**	**$ -**	**0.00%**	
Total Bill on Spot (before Taxes)			**$ 77,280.88**			**$ 79,383.37**	$2,102.49	2.72%	
HST	13%		$ 10,046.51	13%		$ 10,319.84	$ 273.32	2.72%	
Total Bill on Spot			**$ 87,327.40**			**$ 89,703.21**	**$2,375.81**	**2.72%**	

* Weighted average price including Class B Global Adjustment through end of May 2017 (IESO's Monthly Market Report for May 2017, page 22)

APPENDIX F:

IRM RATE GENERATOR MODEL

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

Quick Link

Ontario Energy Board's 2019 Electricity Distribution Rates Webpage

Version 1.0

Utility Name	Whitby Hydro Electric Corporation
Assigned EB Number	EB-2018-0079
Name of Contact and Title	Susan Reffle
Phone Number	905-444-1983
Email Address	sreffle@whitbyhydro.on.ca
We are applying for rates effective	Tuesday, January 01, 2019
Rate-Setting Method	**Annual IR Index**
Please indicate in which Rate Year the Group 1 accounts were last cleared[1]	**2018**
Please indicate the last Cost of Service Re-Basing Year	**2011**

Legend

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

Note:
1. Rate year of application

Ontario Energy Board

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 BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015),data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2012									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2012**	**Transactions Debit / (Credit) during 2012**	**OEB-Approved Disposition during 2012**	**Principal Adjustments[1] during 2012**	**Closing Principal Balance as of Dec 31, 2012**	**Opening Interest Amounts as of Jan 1, 2012**	**Interest Jan 1 to Dec 31, 2012**	**OEB-Approved Disposition during 2012**	**Interest Adjustments[1] during 2012**	**Closing Interest Amounts as of Dec 31, 2012**
Group 1 Accounts											
LV Variance Account	1550					0					0
Smart Metering Entity Charge Variance Account	1551					0					0
RSVA - Wholesale Market Service Charge[5]	1580					0					0
Variance WMS – Sub-account CBR Class A[5]	1580					0					0
Variance WMS – Sub-account CBR Class B[5]	1580					0					0
RSVA - Retail Transmission Network Charge	1584					0					0
RSVA - Retail Transmission Connection Charge	1586					0					0
RSVA - Power[4]	1588					0					0
RSVA - Global Adjustment[4]	1589					0					0
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595					0					0
RSVA - Global Adjustment	**1589**	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance		0	0	0	0	0	0	0	0	0	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**										
Total including Account 1568		0	0	0	0	0	0	0	0	0	0

Ontario Energy Board

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 BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015),data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2013									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2013**	**Transactions Debit / (Credit) during 2013**	**OEB-Approved Disposition during 2013**	**Principal Adjustments[1] during 2013**	**Closing Principal Balance as of Dec 31, 2013**	**Opening Interest Amounts as of Jan 1, 2013**	**Interest Jan 1 to Dec 31, 2013**	**OEB-Approved Disposition during 2013**	**Interest Adjustments[1] during 2013**	**Closing Interest Amounts as of Dec 31, 2013**
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power[4]	1588	0				0	0				0
RSVA - Global Adjustment[4]	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance		0	0	0	0	0	0	0	0	0	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**					0					0
Total including Account 1568		0	0	0	0	0	0	0	0	0	0

Ontario Energy Board

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 BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015),data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2014									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2014**	**Transactions Debit / (Credit) during 2014**	**OEB-Approved Disposition during 2014**	**Principal Adjustments[1] during 2014**	**Closing Principal Balance as of Dec 31, 2014**	**Opening Interest Amounts as of Jan 1, 2014**	**Interest Jan 1 to Dec 31, 2014**	**OEB-Approved Disposition during 2014**	**Interest Adjustments[1] during 2014**	**Closing Interest Amounts as of Dec 31, 2014**
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power[4]	1588	0				0	0				0
RSVA - Global Adjustment[4]	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	0	744,549	1,407,928		(663,380)	0	(14,155)	23,986		(38,141)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	744,549	1,407,928	0	(663,380)	0	(14,155)	23,986	0	(38,141)
Total Group 1 Balance		0	744,549	1,407,928	0	(663,380)	0	(14,155)	23,986	0	(38,141)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0				0	0				0
Total including Account 1568		0	744,549	1,407,928	0	(663,380)	0	(14,155)	23,986	0	(38,141)

Ontario Energy Board

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 BU has been prepopulated from the latest 2.1.7 RRR filing.

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Please refer to the footnotes for further instructions.

		2015									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2015**	**Transactions Debit / (Credit) during 2015**	**OEB-Approved Disposition during 2015**	**Principal Adjustments[1] during 2015**	**Closing Principal Balance as of Dec 31, 2015**	**Opening Interest Amounts as of Jan 1, 2015**	**Interest Jan 1 to Dec 31, 2015**	**OEB-Approved Disposition during 2015**	**Interest Adjustments[1] during 2015**	**Closing Interest Amounts as of Dec 31, 2015**
Group 1 Accounts											
LV Variance Account	1550	0			721,130	721,130	0			6,009	6,009
Smart Metering Entity Charge Variance Account	1551	0			9,334	9,334	0			818	818
RSVA - Wholesale Market Service Charge[5]	1580	0			(2,305,661)	(2,305,661)	0			(21,551)	(21,551)
Variance WMS – Sub-account CBR Class A[5]	1580	0			8,758	8,758	0			23	23
Variance WMS – Sub-account CBR Class B[5]	1580	0			238,157	238,157	0			759	759
RSVA - Retail Transmission Network Charge	1584	0			183,272	183,272	0			13,502	13,502
RSVA - Retail Transmission Connection Charge	1586	0			40,067	40,067	0			1,219	1,219
RSVA - Power[4]	1588	0			(135,797)	(135,797)	0			8,027	8,027
RSVA - Global Adjustment[4]	1589	0			2,655,955	2,655,955	0			49,748	49,748
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595	0			(6,060)	(6,060)	0			42,558	42,558
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0			0	0	0			(83,011)	(83,011)
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	(663,380)	755,295		0	91,915	(38,141)	(4,043)		0	(42,184)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0			(214,306)	(214,306)	0			(4,015)	(4,015)
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	0	0	0	2,655,955	2,655,955	0	0	0	49,748	49,748
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(663,380)	755,295	0	(1,461,106)	(1,369,191)	(38,141)	(4,043)	0	(35,662)	(77,846)
Total Group 1 Balance		(663,380)	755,295	0	1,194,849	1,286,764	(38,141)	(4,043)	0	14,086	(28,098)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0			532,013	532,013	0			8,810	8,810
Total including Account 1568		(663,380)	755,295	0	1,726,862	1,818,777	(38,141)	(4,043)	0	22,896	(19,288)

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

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For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015),data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2016									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2016**	**Transactions Debit / (Credit) during 2016**	**OEB-Approved Disposition during 2016**	**Principal Adjustments[1] during 2016**	**Closing Principal Balance as of Dec 31, 2016**	**Opening Interest Amounts as of Jan 1, 2016**	**Interest Jan 1 to Dec 31, 2016**	**OEB-Approved Disposition during 2016**	**Interest Adjustments[1] during 2016**	**Closing Interest Amounts as of Dec 31, 2016**
Group 1 Accounts											
LV Variance Account	1550	721,130	495,637	237,052		979,715	6,009	7,773	4,206		9,576
Smart Metering Entity Charge Variance Account	1551	9,334	18,773	14,307		13,799	818	(11)	809		(2)
RSVA - Wholesale Market Service Charge[5]	1580	(2,305,661)	(784,377)	(642,177)		(2,447,861)	(21,551)	(24,588)	(15,611)		(30,528)
Variance WMS – Sub-account CBR Class A[5]	1580	8,758	(8,758)			0	23	(23)			0
Variance WMS – Sub-account CBR Class B[5]	1580	238,157	(69,894)		(238,157)	(69,894)	759	1,188		(759)	1,188
RSVA - Retail Transmission Network Charge	1584	183,272	(216,425)	516,375		(549,528)	13,502	(4,933)	14,974		(6,405)
RSVA - Retail Transmission Connection Charge	1586	40,067	199,565	98,961		140,671	1,219	554	1,665		108
RSVA - Power[4]	1588	(135,797)	(108,442)	(62,604)		(181,636)	8,027	(1,137)	4,095		2,795
RSVA - Global Adjustment[4]	1589	2,655,955	(232,244)	1,938,016		485,695	49,748	10,701	44,864		15,585
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595	(6,060)		(6,060)		0	42,558		42,558		0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0				0	(83,011)		(83,011)		0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	91,915	5,484			97,400	(42,184)	1,049			(41,135)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	(214,306)	(50,174)	(214,306)		(50,174)	(4,015)	(414)	(4,015)		(414)
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0	(1,897,881)	(1,879,563)		(18,318)	0	9,161	(10,333)		19,494
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	2,655,955	(232,244)	1,938,016	0	485,695	49,748	10,701	44,864	0	15,585
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,369,191)	(2,416,493)	(1,938,015)	(238,157)	(2,085,825)	(77,846)	(11,381)	(44,663)	(759)	(45,323)
Total Group 1 Balance		1,286,764	(2,648,737)	0	(238,157)	(1,600,130)	(28,098)	(680)	201	(759)	(29,738)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	532,013	280,169			812,182	8,810	7,017			15,827
Total including Account 1568		1,818,777	(2,368,568)	0	(238,157)	(787,948)	(19,288)	6,337	201	(759)	(13,911)

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

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Please refer to the footnotes for further instructions.

		2017									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2017**	**Transactions Debit / (Credit) during 2017**	**OEB-Approved Disposition during 2017**	**Principal Adjustments[1] during 2017**	**Closing Principal Balance as of Dec 31, 2017**	**Opening Interest Amounts as of Jan 1, 2017**	**Interest Jan 1 to Dec 31, 2017**	**OEB-Approved Disposition during 2017**	**Interest Adjustments[1] during 2017**	**Closing Interest Amounts as of Dec 31, 2017**
Group 1 Accounts											
LV Variance Account	1550	979,715	408,928			1,388,642	9,576	14,112			23,688
Smart Metering Entity Charge Variance Account	1551	13,799	(6,228)			7,571	(2)	90		0	88
RSVA - Wholesale Market Service Charge[5]	1580	(2,447,861)	(843,030)		(238,157)	(3,529,048)	(30,528)	(36,681)		(3,378)	(70,587)
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	(69,894)	(10,206)		238,157	158,057	1,188	1,946		3,378	6,512
RSVA - Retail Transmission Network Charge	1584	(549,528)	(49,911)			(599,439)	(6,405)	(7,738)			(14,143)
RSVA - Retail Transmission Connection Charge	1586	140,671	2,512			143,182	108	1,104			1,212
RSVA - Power[4]	1588	(181,636)	41,127			(140,509)	2,795	(2,753)			42
RSVA - Global Adjustment[4]	1589	485,695	675,912	56,136		1,105,472	15,585	14,114			29,699
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	97,400	(1)			97,399	(41,135)	1,173			(39,962)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	(50,174)	(50,174)			(100,348)	(414)	(1,157)			(1,571)
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	(18,318)	(5,042)			(23,359)	19,494	(260)			19,234
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0	(605,112)	(630,005)		24,893	0	3,157	(14,894)		18,051
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]											
Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	485,695	675,912	56,136	0	1,105,472	15,585	14,114	0	0	29,699
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(2,085,825)	(1,117,138)	(630,005)	0	(2,572,958)	(45,323)	(27,007)	(14,894)	0	(57,436)
Total Group 1 Balance		(1,600,130)	(441,225)	(573,869)	0	(1,467,486)	(29,738)	(12,893)	(14,894)	0	(27,737)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	812,182	342,341	573,869		580,654	15,827	4,489	14,894		5,422
Total including Account 1568		(787,948)	(98,884)	0	0	(886,833)	(13,911)	(8,404)	0	0	(22,315)

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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 BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015),data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

If you had any Class
Account 1589 GA b
last disposed to 201

If you had Class A c
and applicants must
customers.

		2018			
Account Descriptions	**Account Number**	**Principal Disposition during 2018 - instructed by OEB**	**Interest Disposition during 2018 - instructed by OEB**	**Closing Principal Balances as of Dec 31, 2017 Adjusted for Disposition during 2018**	**Closing Interest Balances as of Dec 31, 2017 Adjusted for Disposition during 2018**
Group 1 Accounts					
LV Variance Account	1550	979,715	21,333	408,927	2,355
Smart Metering Entity Charge Variance Account	1551	13,800	163	(6,229)	(75)
RSVA - Wholesale Market Service Charge[5]	1580	(2,686,018)	(66,137)	(843,030)	(4,450)
Variance WMS – Sub-account CBR Class A[5]	1580			0	0
Variance WMS – Sub-account CBR Class B[5]	1580	168,263	6,585	(10,206)	(73)
RSVA - Retail Transmission Network Charge	1584	(549,528)	(12,999)	(49,911)	(1,144)
RSVA - Retail Transmission Connection Charge	1586	140,671	1,795	2,511	(583)
RSVA - Power[4]	1588	(181,636)	617	41,127	(575)
RSVA - Global Adjustment[4]	1589	440,320	20,793	665,151	8,906
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	97,399	(39,962)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	(100,348)	(1,571)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595			(23,359)	19,234
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595			24,893	18,051
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]					
Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595	1,706,482	67,686	(1,706,482)	(67,686)
RSVA - Global Adjustment	**1589**	440,320	20,793	665,151	8,906
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(411,200)	(22,490)	(2,161,758)	(34,946)
Total Group 1 Balance		29,120	(1,697)	(1,496,606)	(26,040)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	244,027	1,318	336,627	4,104
Total including Account 1568		273,147	(379)	(1,159,980)	(21,936)

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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 BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015),data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

s A customers at any point during the period that the alance accumulated (i.e. from the year the balance was 7), check off the checkbox. ☑

ustomer(s) during this period, Tab 6 will be generated t complete the information pertaining to Class A

If you had any customers classified as Class A at any point during the period where Account 1580, sub-account CBR Class B balance accumulated (i.e. 2017 or 2017 to 2016 or 2015 to 2017), check off the checkbox. ☑

If you had Class A customer(s) during this period, Tab 6.2 will be generated. Account 1580, sub-account CBR Class B will be disposed through a separate rate rider calculated in Tab 6.2.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed with Account 1580 WMS.

		Projected Interest on Dec-31-17 Balances				2.1.7 RRR	
Account Descriptions	**Account Number**	**Projected Interest from Jan 1, 2018 to Dec 31, 2018 on Dec 31, 2017 balance adjusted for disposition during 2018 [2]**	**Projected Interest from Jan 1, 2019 to Apr 30, 2019 on Dec 31, 2017 balance adjusted for disposition during 2018 [2]**	**Total Interest**	**Total Claim**	**As of Dec 31, 2017**	**Variance RRR vs. 2017 Balance *(Principal + Interest)***
Group 1 Accounts							
LV Variance Account	1550			2,355	411,282	1,412,331	0
Smart Metering Entity Charge Variance Account	1551			(75)	(6,304)	7,660	1
RSVA - Wholesale Market Service Charge[5]	1580			(4,450)	(847,480)	(3,435,067)	164,568
Variance WMS – Sub-account CBR Class A[5]	1580			0	0	0	0
Variance WMS – Sub-account CBR Class B[5]	1580			(73)	(10,279)	164,569	(0)
RSVA - Retail Transmission Network Charge	1584			(1,144)	(51,055)	(613,582)	(0)
RSVA - Retail Transmission Connection Charge	1586			(583)	1,928	144,395	0
RSVA - Power[4]	1588			(575)	40,552	(140,467)	(0)
RSVA - Global Adjustment[4]	1589			8,906	674,057	1,135,172	1
Disposition and Recovery/Refund of Regulatory Balances (2012)[3]	1595			0 ☐ Check to Dispose of Account	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595			0 ☐ Check to Dispose of Account	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595			0 ☐ Check to Dispose of Account	0	57,436	(0)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595			0 ☐ Check to Dispose of Account	0	(101,919)	0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595			19,234 ☑ Check to Dispose of Account	(4,125)	(4,125)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595			18,051 ☐ Check to Dispose of Account	0	42,944	0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]							
Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595			(67,686) ☐ Check to Dispose of Account	0		0
RSVA - Global Adjustment	**1589**	0	0	8,906	674,057	1,135,172	1
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	(34,946)	(465,480)	(2,630,394)	0
Total Group 1 Balance		0	0	(26,040)	208,577	(1,495,222)	1
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	5,616		9,720	346,347	586,076	0
Total including Account 1568		5,616	0	(16,320)	554,924	(909,147)	1

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Incentive Regulation Model for 2019 Filers

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

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

If you have identified any issues, please contact the OEB.

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

Please contact the OEB to make adjustments to the IRM rate generator for this situat

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption *(if applicable)*	Total Metered kW less WMP consumption *(if applicable)*	1595 Recovery Proportion (2016) [1]	1568 LRAM Variance Account Class Allocation ($ amounts)	Number of Customers for Residential and GS<50 classes[3]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	339,777,737	0	10,347,696	0	0	0	339,777,737	0		158,826	39,890
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	86,378,930	0	16,199,804	0	0	0	86,378,930	0	3%	33,198	2,238
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	390,654,149	917,925	338,551,424	774,367	4,279,141	8605	386,375,008	909,320	95%	108,487	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,744,019	0	0	0	0	0	1,744,019	0			
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	31,852	88	756	2	0	0	31,852	88			
STREET LIGHTING SERVICE CLASSIFICATION	kW	4,772,412	12,797	4,772,412	12,797	0	0	4,772,412	12,797	2%	45,836	
	Total	823,359,099	930,810	369,872,092	787,166	4,279,141	8,605	819,079,958	922,205	100%	346,347	42,128

Threshold Test

Total Claim (including Account 1568)	$554,924	
Total Claim for Threshold Test (All Group 1 Accounts)	$208,577	
Threshold Test (Total claim per kWh) [2]	$0.0003	**Claim does not meet the threshold test.**

1568 Account Balance from Continuity Schedule	**346,347**
Total Balance of Account 1568 in Column S matches the amount entered on the Continuity Schedule	

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

[1] Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

[2] The Threshold Test does not include the amount in 1568.

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

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Incentive Regulation Model for 2019 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580 (allocated based on Total less WMP)	1584	1586	1588 (allocated based on Total less WMP)	1595_(2016)	1568
RESIDENTIAL SERVICE CLASSIFICATION	41.3%	94.7%	41.5%								158,826
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	10.5%	5.3%	10.5%								33,198
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	47.4%	0.0%	47.2%								108,487
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%								0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%								0
STREET LIGHTING SERVICE CLASSIFICATION	0.6%	0.0%	0.6%								45,836
Total	100.0%	100.0%	100.0%	0	0	0	0	0	0	0	346,347

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

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Input required at cells C13 and C14. This workshseet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

Default Rate Rider Recovery Period (in months)	**12**	
DVA Proposed Rate Rider Recovery Period (in months)	**12**	**Rate Rider Recovery to be used below**
LRAM Proposed Rate Rider Recovery Period (in months)	**12**	**Rate Rider Recovery to be used below**

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes [2]	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) [2]	Deferral/Variance Account Rate Rider [2]	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) [2]	Account 1568 Rate Rider	Revenue Reconcilation [1]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	339,777,737	0	339,777,737	0	0		0.0000	0.0000	0.0005	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	86,378,930	0	86,378,930	0	0		0.0000	0.0000	0.0004	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	390,654,149	917,925	386,375,008	909,320	0		0.0000	0.0000	0.1182	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,744,019	0	1,744,019	0	0		0.0000	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	31,852	88	31,852	88	0		0.0000	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	4,772,412	12,797	4,772,412	12,797	0		0.0000	0.0000	3.5818	
											0.00

[1] When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.
[2] Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

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Incentive Regulation Model for 2019 Filers

Summary - Sharing of Tax Change Forecast Amounts

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

1. Tax Related Amounts Forecast from Capital Tax Rate Changes	**2011**	**2018**
Taxable Capital **(if you are not claiming capital tax, please enter your OEB-Approved Rate Base)**	75,768,349	$ 75,768,349
Deduction from taxable capital up to $15,000,000	$ 15,000,000	$ 15,000,000
Net Taxable Capital	$ 60,768,349	$ 60,768,349
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	$ -	$ -
2. Tax Related Amounts Forecast from Income Tax Rate Changes		
Regulatory Taxable Income	$ 3,023,878	$ 3,023,878
Corporate Tax Rate	28.25%	26.50%
Tax Impact	$ 854,248	$ 801,328
Grossed-up Tax Amount	$ 1,190,590	$ 1,090,242
Tax Related Amounts Forecast from Capital Tax Rate Changes	$ -	$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	$ 1,190,590	$ 1,090,242
Total Tax Related Amounts	$ 1,190,590	$ 1,090,242
Incremental Tax Savings		-$ 100,348
Sharing of Tax Amount (50%)		**-$ 50,174**

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Incentive Regulation Model for 2019 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last OEB-Approved Cost of Service application in columns C through H.

As per Chapter 3 Filing Requirements, shared tax rate riders are based on a 1 year disposition.

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

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	339,777,737		-32,012	-0.07	$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	86,378,930		-4,864	-0.0001	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	390,654,149	917,925	-12,175	-0.0133	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,744,019		-302	-0.0002	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	31,852	88	-8	-0.0901	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	4,772,412	12,797	-812	-0.0634	kW
Total		823,359,099	930,810	($50,174)		

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0075	339,777,737	0	1.0454	355,203,646
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067	339,777,737	0	1.0454	355,203,646
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	86,378,930	0	1.0454	90,300,533
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0062	86,378,930	0	1.0454	90,300,533
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.7300	390,654,149	917,925		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3528	390,654,149	917,925		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	1,744,019	0	1.0454	1,823,197
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0062	1,744,019	0	1.0454	1,823,197
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.0695	31,852	88		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8570	31,852	88		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.0590	4,772,412	12,797		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8189	4,772,412	12,797		

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Uniform Transmission Rates	Unit	2017	2018	2019
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.66	$ 3.61	$ 3.61
Line Connection Service Rate	kW	$ 0.87	$ 0.95	$ 0.95
Transformation Connection Service Rate	kW	$ 2.02	$ 2.34	$ 2.34

Hydro One Sub-Transmission Rates	Unit	2017	2018	2019
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.1942	$ 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 Service Rate	kW	$ 2.5203	$ 2.5203	$ 2.5203

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Incentive Regulation Model for 2019 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 Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	94,997	$3.66	$ 347,689	102,008	$0.87	$ 88,747	102,008	$2.02	$ 206,056	$ 294,803
February	93,963	$3.66	$ 343,905	97,065	$0.87	$ 84,447	97,065	$2.02	$ 196,071	$ 280,518
March	91,852	$3.66	$ 336,178	94,251	$0.87	$ 81,998	94,251	$2.02	$ 190,387	$ 272,385
April	84,658	$3.66	$ 309,848	84,658	$0.87	$ 73,652	84,658	$2.02	$ 171,009	$ 244,662
May	89,850	$3.66	$ 328,851	91,074	$0.87	$ 79,234	91,074	$2.02	$ 183,969	$ 263,204
June	123,497	$3.66	$ 451,999	123,497	$0.87	$ 107,442	123,497	$2.02	$ 249,464	$ 356,906
July	128,447	$3.66	$ 470,116	130,233	$0.87	$ 113,303	130,233	$2.02	$ 263,071	$ 376,373
August	124,172	$3.66	$ 454,470	131,858	$0.87	$ 114,716	131,858	$2.02	$ 266,353	$ 381,070
September	141,918	$3.66	$ 519,420	145,758	$0.87	$ 126,809	145,758	$2.02	$ 294,431	$ 421,241
October	88,707	$3.66	$ 324,668	88,707	$0.87	$ 77,175	88,707	$2.02	$ 179,188	$ 256,363
November	90,639	$3.52	$ 319,049	94,287	$0.88	$ 82,973	94,287	$2.13	$ 200,831	$ 283,804
December	114,515	$3.52	$ 403,093	119,500	$0.88	$ 105,160	119,500	$2.13	$ 254,535	$ 359,695
Total	1,267,215	$ 3.64	$ 4,609,285	1,302,896	$ 0.87	$ 1,135,657	1,302,896	$ 2.04	$ 2,655,366	$ 3,791,024

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,779	$3.1942	$ 136,646	42,779	$0.7710	$ 32,983	42,779	$1.7493	$ 74,834	$ 107,817
February	32,456	$3.1942	$ 103,670	32,456	$0.7710	$ 25,023	32,456	$1.7493	$ 56,775	$ 81,798
March	32,348	$3.1942	$ 103,324	32,348	$0.7710	$ 24,940	32,348	$1.7493	$ 56,585	$ 81,525
April	28,066	$3.1942	$ 89,649	28,066	$0.7710	$ 21,639	28,066	$1.7493	$ 49,096	$ 70,735
May	27,306	$3.1942	$ 87,221	30,064	$0.7710	$ 23,180	30,064	$1.7493	$ 52,592	$ 75,771
June	31,571	$3.1942	$ 100,844	31,571	$0.7710	$ 24,341	31,571	$1.7493	$ 55,227	$ 79,569
July	34,296	$3.1942	$ 109,548	34,296	$0.7710	$ 26,442	34,296	$1.7493	$ 59,994	$ 86,436
August	32,889	$3.1942	$ 105,053	32,889	$0.7710	$ 25,357	32,889	$1.7493	$ 57,532	$ 82,890
September	35,525	$3.1942	$ 113,474	35,525	$0.7710	$ 27,390	35,525	$1.7493	$ 62,144	$ 89,534
October	27,219	$3.1942	$ 86,944	27,219	$0.7710	$ 20,986	27,219	$1.7493	$ 47,615	$ 68,601
November	34,446	$3.1942	$ 110,027	34,446	$0.7710	$ 26,558	34,446	$1.7493	$ 60,256	$ 86,814
December	46,361	$3.1942	$ 148,085	46,361	$0.7710	$ 35,744	46,361	$1.7493	$ 81,099	$ 116,843
Total	405,261	$ 3.1942	$ 1,294,486	408,020	$ 0.7710	$ 314,583	408,020	$ 1.7493	$ 713,749	$ 1,028,332

Ontario Energy Board

Incentive Regulation Model for 2019 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.

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

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

Total	Network	Line Connection	Transformation Connection	Total Connection

Ontario Energy Board

Incentive Regulation Model for 2019 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.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	137,776	$ 3.5154	$ 484,335	144,787	$ 0.8407	$ 121,730	144,787	$ 1.9400	$ 280,890	$ 402,620
February	126,419	$ 3.5404	$ 447,574	129,521	$ 0.8452	$ 109,470	129,521	$ 1.9522	$ 252,846	$ 362,316
March	124,200	$ 3.5387	$ 439,503	126,599	$ 0.8447	$ 106,938	126,599	$ 1.9508	$ 246,973	$ 353,911
April	112,724	$ 3.5440	$ 399,498	112,724	$ 0.8454	$ 95,292	112,724	$ 1.9526	$ 220,106	$ 315,397
May	117,156	$ 3.5514	$ 416,072	121,138	$ 0.8454	$ 102,414	121,138	$ 1.9528	$ 236,561	$ 338,975
June	155,068	$ 3.5652	$ 552,843	155,068	$ 0.8498	$ 131,784	155,068	$ 1.9649	$ 304,691	$ 436,475
July	162,743	$ 3.5618	$ 579,664	164,529	$ 0.8494	$ 139,745	164,529	$ 1.9636	$ 323,064	$ 462,809
August	157,061	$ 3.5625	$ 559,523	164,747	$ 0.8502	$ 140,074	164,747	$ 1.9660	$ 323,886	$ 463,959
September	177,443	$ 3.5667	$ 632,894	181,283	$ 0.8506	$ 154,199	181,283	$ 1.9670	$ 356,575	$ 510,774
October	115,926	$ 3.5506	$ 411,612	115,926	$ 0.8468	$ 98,161	115,926	$ 1.9564	$ 226,803	$ 324,964
November	125,085	$ 3.4303	$ 429,076	128,733	$ 0.8508	$ 109,530	128,733	$ 2.0281	$ 261,088	$ 370,618
December	160,876	$ 3.4261	$ 551,178	165,861	$ 0.8495	$ 140,904	165,861	$ 2.0236	$ 335,634	$ 476,538
Total	1,672,476	$ 3.53	$ 5,903,771	1,710,916	$ 0.85	$ 1,450,241	1,710,916	$ 1.97	$ 3,369,115	$ 4,819,356

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 4,819,356

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	94,997	$ 3.6100	$ 342,939	102,008	$ 0.9500	$ 96,908	102,008	$ 2.3400	$ 238,699	$ 335,606
February	93,963	$ 3.6100	$ 339,206	97,065	$ 0.9500	$ 92,212	97,065	$ 2.3400	$ 227,132	$ 319,344
March	91,852	$ 3.6100	$ 331,586	94,251	$ 0.9500	$ 89,538	94,251	$ 2.3400	$ 220,547	$ 310,086
April	84,658	$ 3.6100	$ 305,615	84,658	$ 0.9500	$ 80,425	84,658	$ 2.3400	$ 198,100	$ 278,525
May	89,850	$ 3.6100	$ 324,359	91,074	$ 0.9500	$ 86,520	91,074	$ 2.3400	$ 213,113	$ 299,633
June	123,497	$ 3.6100	$ 445,824	123,497	$ 0.9500	$ 117,322	123,497	$ 2.3400	$ 288,983	$ 406,305
July	128,447	$ 3.6100	$ 463,694	130,233	$ 0.9500	$ 123,721	130,233	$ 2.3400	$ 304,745	$ 428,467
August	124,172	$ 3.6100	$ 448,261	131,858	$ 0.9500	$ 125,265	131,858	$ 2.3400	$ 308,548	$ 433,813
September	141,918	$ 3.6100	$ 512,324	145,758	$ 0.9500	$ 138,470	145,758	$ 2.3400	$ 341,074	$ 479,544
October	88,707	$ 3.6100	$ 320,232	88,707	$ 0.9500	$ 84,272	88,707	$ 2.3400	$ 207,574	$ 291,846
November	90,639	$ 3.6100	$ 327,207	94,287	$ 0.9500	$ 89,573	94,287	$ 2.3400	$ 220,632	$ 310,204
December	114,515	$ 3.6100	$ 413,399	119,500	$ 0.9500	$ 113,525	119,500	$ 2.3400	$ 279,630	$ 393,155
Total	1,267,215	$ 3.61	$ 4,574,646	1,302,896	$ 0.95	$ 1,237,751	1,302,896	$ 2.34	$ 3,048,777	$ 4,286,528

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,779	$ 3.1942	$ 136,646	42,779	$ 0.7710	$ 32,983	42,779	$ 1.7493	$ 74,834	$ 107,817
February	32,456	$ 3.1942	$ 103,670	32,456	$ 0.7710	$ 25,023	32,456	$ 1.7493	$ 56,775	$ 81,798
March	32,348	$ 3.1942	$ 103,324	32,348	$ 0.7710	$ 24,940	32,348	$ 1.7493	$ 56,585	$ 81,525
April	28,066	$ 3.1942	$ 89,649	28,066	$ 0.7710	$ 21,639	28,066	$ 1.7493	$ 49,096	$ 70,735
May	27,306	$ 3.1942	$ 87,221	30,064	$ 0.7710	$ 23,180	30,064	$ 1.7493	$ 52,592	$ 75,771
June	31,571	$ 3.1942	$ 100,844	31,571	$ 0.7710	$ 24,341	31,571	$ 1.7493	$ 55,227	$ 79,569
July	34,296	$ 3.1942	$ 109,548	34,296	$ 0.7710	$ 26,442	34,296	$ 1.7493	$ 59,994	$ 86,436
August	32,889	$ 3.1942	$ 105,053	32,889	$ 0.7710	$ 25,357	32,889	$ 1.7493	$ 57,532	$ 82,890
September	35,525	$ 3.1942	$ 113,474	35,525	$ 0.7710	$ 27,390	35,525	$ 1.7493	$ 62,144	$ 89,534
October	27,219	$ 3.1942	$ 86,944	27,219	$ 0.7710	$ 20,986	27,219	$ 1.7493	$ 47,615	$ 68,601
November	34,446	$ 3.1942	$ 110,027	34,446	$ 0.7710	$ 26,558	34,446	$ 1.7493	$ 60,256	$ 86,814
December	46,361	$ 3.1942	$ 148,085	46,361	$ 0.7710	$ 35,744	46,361	$ 1.7493	$ 81,099	$ 116,843
Total	405,261	$ 3.19	$ 1,294,486	408,020	$ 0.77	$ 314,583	408,020	$ 1.75	$ 713,749	$ 1,028,332

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

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

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

Total	Network	Line Connection	Transformation Connection	Total Connection

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	137,776	$ 3.4809	$ 479,585	144,787	$ 0.8971	$ 129,890	144,787	$ 2.1655	$ 313,533	$ 443,423
February	126,419	$ 3.5033	$ 442,876	129,521	$ 0.9051	$ 117,235	129,521	$ 2.1920	$ 283,907	$ 401,142
March	124,200	$ 3.5017	$ 434,910	126,599	$ 0.9043	$ 114,478	126,599	$ 2.1891	$ 277,133	$ 391,611
April	112,724	$ 3.5065	$ 395,265	112,724	$ 0.9054	$ 102,064	112,724	$ 2.1929	$ 247,196	$ 349,260
May	117,156	$ 3.5131	$ 411,579	121,138	$ 0.9056	$ 109,700	121,138	$ 2.1934	$ 265,705	$ 375,405
June	155,068	$ 3.5253	$ 546,669	155,068	$ 0.9136	$ 141,663	155,068	$ 2.2197	$ 344,210	$ 485,874
July	162,743	$ 3.5224	$ 573,242	164,529	$ 0.9127	$ 150,163	164,529	$ 2.2169	$ 364,739	$ 514,903
August	157,061	$ 3.5229	$ 553,314	164,747	$ 0.9143	$ 150,622	164,747	$ 2.2221	$ 366,080	$ 516,702
September	177,443	$ 3.5268	$ 625,798	181,283	$ 0.9149	$ 165,860	181,283	$ 2.2242	$ 403,218	$ 569,078
October	115,926	$ 3.5124	$ 407,176	115,926	$ 0.9080	$ 105,258	115,926	$ 2.2013	$ 255,189	$ 360,447
November	125,085	$ 3.4955	$ 437,234	128,733	$ 0.9021	$ 116,130	128,733	$ 2.1819	$ 280,888	$ 397,018
December	160,876	$ 3.4902	$ 561,484	165,861	$ 0.9000	$ 149,269	165,861	$ 2.1749	$ 360,729	$ 509,998
Total	1,672,476	$ 3.51	$ 5,869,132	1,710,916	$ 0.91	$ 1,552,334	1,710,916	$ 2.20	$ 3,762,526	$ 5,314,860

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 5,314,860

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	94,997	$ 3.6100	$ 342,939	102,008	$ 0.9500	$ 96,908	102,008	$ 2.3400	$ 238,699	$ 335,606
February	93,963	$ 3.6100	$ 339,206	97,065	$ 0.9500	$ 92,212	97,065	$ 2.3400	$ 227,132	$ 319,344
March	91,852	$ 3.6100	$ 331,586	94,251	$ 0.9500	$ 89,538	94,251	$ 2.3400	$ 220,547	$ 310,086
April	84,658	$ 3.6100	$ 305,615	84,658	$ 0.9500	$ 80,425	84,658	$ 2.3400	$ 198,100	$ 278,525
May	89,850	$ 3.6100	$ 324,359	91,074	$ 0.9500	$ 86,520	91,074	$ 2.3400	$ 213,113	$ 299,633
June	123,497	$ 3.6100	$ 445,824	123,497	$ 0.9500	$ 117,322	123,497	$ 2.3400	$ 288,983	$ 406,305
July	128,447	$ 3.6100	$ 463,694	130,233	$ 0.9500	$ 123,721	130,233	$ 2.3400	$ 304,745	$ 428,467
August	124,172	$ 3.6100	$ 448,261	131,858	$ 0.9500	$ 125,265	131,858	$ 2.3400	$ 308,548	$ 433,813
September	141,918	$ 3.6100	$ 512,324	145,758	$ 0.9500	$ 138,470	145,758	$ 2.3400	$ 341,074	$ 479,544
October	88,707	$ 3.6100	$ 320,232	88,707	$ 0.9500	$ 84,272	88,707	$ 2.3400	$ 207,574	$ 291,846
November	90,639	$ 3.6100	$ 327,207	94,287	$ 0.9500	$ 89,573	94,287	$ 2.3400	$ 220,632	$ 310,204
December	114,515	$ 3.6100	$ 413,399	119,500	$ 0.9500	$ 113,525	119,500	$ 2.3400	$ 279,630	$ 393,155
Total	1,267,215	$ 3.61	$ 4,574,646	1,302,896	$ 0.95	$ 1,237,751	1,302,896	$ 2.34	$ 3,048,777	$ 4,286,528

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,779	$ 3.1942	$ 136,646	42,779	$ 0.7710	$ 32,983	42,779	$ 1.7493	$ 74,834	$ 107,817
February	32,456	$ 3.1942	$ 103,670	32,456	$ 0.7710	$ 25,023	32,456	$ 1.7493	$ 56,775	$ 81,798
March	32,348	$ 3.1942	$ 103,324	32,348	$ 0.7710	$ 24,940	32,348	$ 1.7493	$ 56,585	$ 81,525
April	28,066	$ 3.1942	$ 89,649	28,066	$ 0.7710	$ 21,639	28,066	$ 1.7493	$ 49,096	$ 70,735
May	27,306	$ 3.1942	$ 87,221	30,064	$ 0.7710	$ 23,180	30,064	$ 1.7493	$ 52,592	$ 75,771
June	31,571	$ 3.1942	$ 100,844	31,571	$ 0.7710	$ 24,341	31,571	$ 1.7493	$ 55,227	$ 79,569
July	34,296	$ 3.1942	$ 109,548	34,296	$ 0.7710	$ 26,442	34,296	$ 1.7493	$ 59,994	$ 86,436
August	32,889	$ 3.1942	$ 105,053	32,889	$ 0.7710	$ 25,357	32,889	$ 1.7493	$ 57,532	$ 82,890
September	35,525	$ 3.1942	$ 113,474	35,525	$ 0.7710	$ 27,390	35,525	$ 1.7493	$ 62,144	$ 89,534
October	27,219	$ 3.1942	$ 86,944	27,219	$ 0.7710	$ 20,986	27,219	$ 1.7493	$ 47,615	$ 68,601
November	34,446	$ 3.1942	$ 110,027	34,446	$ 0.7710	$ 26,558	34,446	$ 1.7493	$ 60,256	$ 86,814
December	46,361	$ 3.1942	$ 148,085	46,361	$ 0.7710	$ 35,744	46,361	$ 1.7493	$ 81,099	$ 116,843
Total	405,261	$ 3.19	$ 1,294,486	408,020	$ 0.77	$ 314,583	408,020	$ 1.75	$ 713,749	$ 1,028,332

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

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

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

Total	Network	Line Connection	Transformation Connection	Total Connection

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Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	137,776	$ 3.48	$ 479,585	144,787	$ 0.90	$ 129,890	144,787	$ 2.17	$ 313,533	$ 443,423
February	126,419	$ 3.50	$ 442,876	129,521	$ 0.91	$ 117,235	129,521	$ 2.19	$ 283,907	$ 401,142
March	124,200	$ 3.50	$ 434,910	126,599	$ 0.90	$ 114,478	126,599	$ 2.19	$ 277,133	$ 391,611
April	112,724	$ 3.51	$ 395,265	112,724	$ 0.91	$ 102,064	112,724	$ 2.19	$ 247,196	$ 349,260
May	117,156	$ 3.51	$ 411,579	121,138	$ 0.91	$ 109,700	121,138	$ 2.19	$ 265,705	$ 375,405
June	155,068	$ 3.53	$ 546,669	155,068	$ 0.91	$ 141,663	155,068	$ 2.22	$ 344,210	$ 485,874
July	162,743	$ 3.52	$ 573,242	164,529	$ 0.91	$ 150,163	164,529	$ 2.22	$ 364,739	$ 514,903
August	157,061	$ 3.52	$ 553,314	164,747	$ 0.91	$ 150,622	164,747	$ 2.22	$ 366,080	$ 516,702
September	177,443	$ 3.53	$ 625,798	181,283	$ 0.91	$ 165,860	181,283	$ 2.22	$ 403,218	$ 569,078
October	115,926	$ 3.51	$ 407,176	115,926	$ 0.91	$ 105,258	115,926	$ 2.20	$ 255,189	$ 360,447
November	125,085	$ 3.50	$ 437,234	128,733	$ 0.90	$ 116,130	128,733	$ 2.18	$ 280,888	$ 397,018
December	160,876	$ 3.49	$ 561,484	165,861	$ 0.90	$ 149,269	165,861	$ 2.17	$ 360,729	$ 509,998
Total	1,672,476	$ 3.51	$ 5,869,132	1,710,916	$ 0.91	$ 1,552,334	1,710,916	$ 2.20	$ 3,762,526	$ 5,314,860
									Low Voltage Switchgear Credit (if applicable)	$ -
									Total including deduction for Low Voltage Switchgear Credit	$ 5,314,860

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Incentive Regulation Model for 2019 Filers

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

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0075	355,203,646	0	2,664,027	45.8%	2,685,163	0.0076
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	90,300,533	0	614,044	10.5%	618,915	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.7300		917,925	2,505,935	43.0%	2,525,816	2.7517
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	1,823,197	0	12,398	0.2%	12,496	0.0069
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.0695		88	182	0.0%	184	2.0860
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.0590		12,797	26,349	0.5%	26,558	2.0753

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

Rate Class	Rate Description	Unit	Current RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067	355,203,646	0	2,379,864	46.4%	2,463,623	0.0069
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0062	90,300,533	0	559,863	10.9%	579,567	0.0064
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3528		917,925	2,159,694	42.1%	2,235,703	2.4356
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0062	1,823,197	0	11,304	0.2%	11,702	0.0064
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8570		88	163	0.0%	169	1.9224
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8189		12,797	23,276	0.5%	24,096	1.8829

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR-Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0076	355,203,646	0	2,685,163	45.8%	2,685,163	**0.0076**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0069	90,300,533	0	618,915	10.5%	618,915	**0.0069**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.7517		917,925	2,525,816	43.0%	2,525,816	**2.7517**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0069	1,823,197	0	12,496	0.2%	12,496	**0.0069**
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.0860		88	184	0.0%	184	**2.0859**
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.0753		12,797	26,558	0.5%	26,558	**2.0753**

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0069	355,203,646	0	2,463,623	46.4%	2,463,623	**0.0069**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064	90,300,533	0	579,567	10.9%	579,567	**0.0064**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4356		917,925	2,235,703	42.1%	2,235,703	**2.4356**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064	1,823,197	0	11,702	0.2%	11,702	**0.0064**
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9224		88	169	0.0%	169	**1.9224**
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8829		12,797	24,096	0.5%	24,096	**1.8829**

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Incentive Regulation Model for 2019 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2018 values and will be updated by OEB staff at a later date.

Price Escalator	**1.20%**	**Productivity Factor**	**0.00%**	**# of Residential Customers (approved in the last CoS)**	36,927	**Effective Year of Residential Rate Design Transition (yyyy)**	2016
Choose Stretch Factor Group	V	**Price Cap Index**	**0.60%**	**Billed kWh for Residential Class (approved in the last CoS)**	350,407,180	**OEB-approved # of Transition Years**	4
Associated Stretch Factor Value	**0.60%**			**Rate Design Transition Years Left**	**1**		

Rate Class	**Current MFC**	**MFC Adjustment from R/C Model**	**Current Volumetric Charge**	**DVR Adjustment from R/C Model**	**Price Cap Index to be Applied to MFC and DVR**	**Proposed MFC**	**Proposed Volumetric Charge**
RESIDENTIAL SERVICE CLASSIFICATION	28.42		0.0038		0.60%	31.61	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	26.38		0.0196		0.60%	26.54	0.0197
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	201.38		4.0203		0.60%	202.59	4.0444
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.79		0.0312		0.60%	9.85	0.0314
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.73		15.405		0.60%	5.76	15.4974
STREET LIGHTING SERVICE CLASSIFICATION	1.76		6.7874		0.60%	1.77	6.8281
microFIT SERVICE CLASSIFICATION	5.4					5.4	

Rate Design Transition		**Revenue from Rates**	**Current F/V Split**	**Decoupling MFC Split**	**Incremental Fixed Charge ($/month/year)**	**New F/V Split**	**Adjusted Rates[1]**	**Revenue at New F/V Split**
Current Residential Fixed Rate (inclusive of R/C adj.)	28.4200	12,593,584	90.4%	9.6%	3.00	100.0%	31.42	13,922,956
Current Residential Variable Rate (inclusive of R/C adj.)	0.0038	1,331,547	9.6%			0.0%	0.0000	0
		13,925,131						13,922,956

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

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Incentive Regulation Model for 2019 Filers

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

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

Time-of-Use RPP Prices

As of		May 1, 2018
Off-Peak	$/kWh	0.0650
Mid-Peak	$/kWh	0.0940
On-Peak	$/kWh	0.1320

Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	$/kWh	0.0000

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.57

Ontario Energy Board

Incentive Regulation Model for 2019 Filers

In the Green Cells below, enter any proposed rate riders that are not already included in this model (e.g.: proposed ICM rate riders). Please note that existing SMIRR and SM Entity Charge do not need to be included below.
In column A, the rate rider descriptions must begin with "Rate Rider for".
In column B, choose the associated unit from the drop-down menu.
In column C, enter the rate. All rate riders with a "$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column E, enter the expiry date (e.g. April 30, 2020) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
In column G, choose the sub-total as applicable in the bill impact calculation from the drop-down menu.

RESIDENTIAL SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	$	-0.65	- effective until	December 31,2019	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	$/kWh	-0.0009	- effective until	December 31,2019	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	$/kW	-0.3885	- effective until	December 31,2019	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

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Incentive Regulation Model for 2019 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	$/kWh	-0.0009	- effective until	December 31,2019	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

STREET LIGHTING SERVICE CLASSIFICATION

Rate Rider for Disposition of Account 1576	$/kW	-0.3406	- effective until	December 31,2019	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

microFIT SERVICE CLASSIFICATION

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

APPENDIX G:

GA ANALYSIS WORK FORM

Ontario Energy Board

GA Analysis Workform

Version 1.0

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name WHITBY HYDRO ELECTRIC CORPORATION

Note 1 **Year(s) Requested for Disposition**

- ☐ **2014**
- ☐ **2015**
- ☐ **2016**
- ☑ **2017**

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K51)	Net Change in Principal Balance in the GL (cell C62)	Reconciling Items (sum of cells C63 to C75)	Adjusted Net Change in Principal Balance in the GL (cell C76)	Unresolved Difference	$ Consumption at Actual Rate Paid (cell J51)	Unresolved Difference as % of Expected GA Payments to IESO
2014	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
2015	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
2016	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
2017	$ 459,784	$ 675,912	-$ 216,166	$ 459,747	-$ 38	$ 28,467,800	0.0%
Cumulative Balance	**$ 459,784**	**$ 675,912**	**-$ 216,166**	**$ 459,747**	**-$ 38**	**$ 28,467,800**	**N/A**

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GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2017		
Total Metered excluding WMP	C = A+B	819,079,958	kWh	100%
RPP	A	449,207,866	kWh	54.8%
Non RPP	B = D+E	369,872,092	kWh	45.2%
Non-RPP Class A	D	98,787,815	kWh	12.1%
Non-RPP Class B*	E	271,084,277	kWh	33.1%

*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 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month ☑

Note 4 **Analysis of Expected GA Amount**

Year	2017								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	28,184,592			28,184,592	0.06687	$ 1,884,704	0.08227	$ 2,318,746	$ 434,043
February	25,037,816			25,037,816	0.10559	$ 2,643,743	0.08639	$ 2,163,017	-$ 480,726
March	28,564,887			28,564,887	0.08409	$ 2,402,021	0.07135	$ 2,038,105	-$ 363,917
April	24,355,525			24,355,525	0.06874	$ 1,674,199	0.10778	$ 2,625,038	$ 950,840
May	27,180,271			27,180,271	0.10623	$ 2,887,360	0.12307	$ 3,345,076	$ 457,716
June	25,154,345			25,154,345	0.11954	$ 3,006,950	0.11848	$ 2,980,287	-$ 26,664
July	21,429,563			21,429,563	0.10652	$ 2,282,677	0.11280	$ 2,417,255	$ 134,578
August	22,558,699			22,558,699	0.11500	$ 2,594,250	0.10109	$ 2,280,459	-$ 313,792
September	19,225,112			19,225,112	0.12739	$ 2,449,087	0.08864	$ 1,704,114	-$ 744,973
October	21,375,958			21,375,958	0.10212	$ 2,182,913	0.12563	$ 2,685,462	$ 502,549
November	18,811,125			18,811,125	0.11164	$ 2,100,074	0.09704	$ 1,825,432	-$ 274,642
December	22,643,753			22,643,753	0.08391	$ 1,900,037	0.09207	$ 2,084,810	$ 184,773
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**284,521,646**	**-**	**-**	**284,521,646**		**$ 28,008,016**		**$ 28,467,800**	**$ 459,784**

Calculated Loss Factor **1.0496**

Note 5 **Reconciling Items**

	Item	Amount	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		675,912	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ 18,359	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	-$ 29,120	
2a	Remove prior year end unbilled to actual revenue differences	$ 33,003	
2b	Add current year end unbilled to actual revenue differences	-$ 193,106	
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice	-$ 45,302	
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9			
10			

Note 6

Adjusted Net Change in Principal Balance in the GL	$	459,747
Net Change in Expected GA Balance in the Year Per Analysis	$	459,784
Unresolved Difference	-$	38
Unresolved Difference as % of Expected GA Payments to IESO		0.0%

APPENDIX G-1:

GA METHODOLOGY DESCRIPTION

Appendix A
GA Methodology Description
Questions on Accounts 1588 & 1589[1]

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
   a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
   b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
   c. If another approach is used, please explain in detail.

Whitby Hydro uses a slightly different approach:

CT 1142 is made up of two components which are handled as follows:

1) The portion of CT 1142 equaling the difference of RPP minus market price (ie. HOEP)
   a. The actual difference between RPP minus market price is posted to Account 1588
   b. Any variance between the actual difference (in a.) and the estimated difference claimed in CT 1142 is posted to a balance sheet clearing account (for IESO receivable/payable). This difference is based on billed/unbilled information which is analyzed after the form is filed (previously form 1598).

This ensures that a "trued-up" amount of CT 1142 is posted to Account 1588. Any residual differences between the actual and the estimated amount in CT1142 are held in the balance sheet clearing account for future settlement with the IESO,

2) The portion of CT 1142 equaling GA RPP is posted to the balance sheet clearing account

[1] In all references in the questions relating to amounts booked to accounts 1588 and 1589, amounts are not booked directly to accounts USoA 1588 and 1589 relating to power purchase transactions, but are rather booked to the cost of power USoA 4705 Power Purchased, and 4707, Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions.

CT 148 is split as follows:

- **The estimated portion related to GA RPP is posted to the balance sheet clearing account**
- **The estimated portion related to GA non-RPP is posted to Account 1589**

As the amounts related to the GA RPP in both CT 1142 and CT 148 are both posted to the balance sheet clearing account, any future true-ups required to the split of CT 148 will only impact the balance sheet clearing account (which is settled with the IESO) and Account 1589.

While this approach is a slight variation of those outlined in the question, Whitby Hydro has reviewed the OEB example in APH Article 490 and believes the approach provides the intended results and also ensures Account 1588 does not hold the temporary differences between actuals and estimates that will eventually be settled with the IESO.

2. Questions on CT 1142
    a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

The GA rate (2nd estimate) is applied to the estimated RPP consumption in order to arrive at the estimated RPP portion of GA costs which are included for settlement with the IESO. The estimated RPP consumption is derived by taking the actual wholesale consumption for the month less the monthly billing consumption for non-RPP customers.

    b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

The current process outlined in Q1 ensures that no true-up is required for Account 1588 related to item #1. Item #2 is dealt with as part of the CT 148 true up between account 1589 and the clearing account for IESO settlement once the actual split of GA billed to non-RPP customers is known.

    c. Has CT 1142 been trued up for with the IESO for all of 2017?

As per process outlined in Q1, this is N/A for Account 1588. True-ups are done through the balance sheet clearing account which is settled with the IESO.

d. Which months from 2017 were trued up in 2018?

As per process outlined in Q1, this is N/A for Account 1588.

e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

As per process outlined in Q1, this is N/A as CT 1142 true-ups only impact the balance sheet clearing account which is settled with the IESO.

f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

As per process outlined in Q1, this is N/A

3. Questions on CT 148
   a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

As per the process outlined in Q1 the amount in CT 148 is split between:

- **Account 1589 for the estimated non-RPP customer portion**
- **Clearing account (IESO settlement) for the estimated portion related to RPP customers (this offsets the amount outlined for CT 1142 – item #2).**

b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

There is no true up required to Account 1588 based on the current process outlined.

The billing system setups are maintained to allow the billing transactions to be analyzed by calendar month (using effective dates attached to GA rates). This provides the billing statistic information (kWh) for non-RPP customers by calendar month which is used to multiply against the actual GA rate. This generates the actual GA costs in CT148 associated with non-RPP customers. Any difference versus the original estimate is posted (offsetting entry is to the balance sheet clearing account for IESO settlements).

c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

The estimated RPP consumption is derived by taking the actual wholesale consumption for the month less the monthly billing consumption for non-RPP customers.

d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

Yes – however, the true-up only affects Account 1589 (not Account 1588). See response to b).

e. Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP.

November and December 2017 were trued up in 2018

f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.

Yes.

g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Dollar amount of GA true up for the two months (Nov/Dec 2017) is $29,120 and has been included in column BM.

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

<u>Questions on Principal Adjustments - Accounts 1588 and 1589</u>

a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

Yes.

b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

True up of CT 148: $18,358.91

c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

Yes, by virtue of including the amount in the disposition amount in column BM

d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.

Amounts included in column BM relating to the GA work form are as follows:

$29,120 True up of GA charges based on actual non RPP.

e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

Yes

f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

The principal disposition entries identified in column BM have been recorded in the GL in 2018.

APPENDIX H:

ACCOUNT 1595 ANALYSIS WORK FORM

Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name	WHITBY HYDRO ELECTRIC CORPORATION	**Utility name must be selected**

1595 Rate Years Requested for Disposition

- ☐ **2012**
- ☐ **2013**
- ☐ **2014**
- ☐ **2015**
- ☑ **2016**

Ontario Energy Board

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-$58,452	-$34,531	-$92,983	-$68,251	-$24,732	-$131	**-$24,863**	**26.6%**	Calculated differences of greater than + or - 10% require further analysis
Account 1589 - Global Adjustment		$1,938,016	$44,864	$1,982,880	$1,971,174	$11,706	$9,032	**$20,738**	**0.6%**	
Total Group 1 and Group 2 Balances		$1,879,563	$10,333	$1,889,896	$1,902,923	-$13,026	$8,901	**-$4,125**	**-0.7%**	

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Step 2

Select Rate Rider(s) Applicable for 1595 Recovery Period

- [x] RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)
- [x] RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP
- [x] RATE RIDER - RSVA - GLOBAL ADJUSTMENT
- [ ] RATE RIDER - RSVA - GROUP 2 ACCOUNTS (If a separate Group 2 rate rider was created)
- [ ] OTHER 1
- [ ] OTHER 2
- [ ] OTHER 3

Step 3

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)
Rate Rider Recovery Period (Months) 12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance ($)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	204,304	354,735,995	$0.0006	354,735,995	365,206,700	-10,470,705	($6,282)	-3.1%	367,928,950	367,928,950	2,722,250	0.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	59,146	85,014,850	$0.0007	85,014,850	87,864,476	-2,849,626	($1,995)	-3.4%	88,118,790	88,118,790	254,314	0.3%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	354,744	953,957	$0.3719	953,957	957,600	-3,643	($1,355)	-0.4%	959,662	959,662	2,062	0.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	209	1,748,609	$0.0001	1,748,609	1,743,258	5,351	$1	0.3%	1,759,728	1,759,728	16,470	0.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	37	101	$0.3653	101	90	11	$4	11.3%	92	92	2	2.7%
STREET LIGHTING SERVICE CLASSIFICATION	kW	4,874	24,758	$0.1969	24,758	16,121	8,637	$1,701	34.9%	16,143	16,143	22	0.1%
microFIT SERVICE CLASSIFICATION													
TOTAL		**$623,313**						**($7,927)**	**-1.3%**				

***Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.
Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors.
However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP
Rate Rider Recovery Period (Months) 12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance ($)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	-297,553	354,735,995	($0.0008	354,735,995	365,206,700	-10,470,705	$8,377	-2.8%	367,928,950	367,928,950	2,722,250	0.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	-71,311	85,014,850	($0.0008	85,014,850	87,864,476	-2,849,626	$2,280	-3.2%	88,118,790	88,118,790	254,314	0.3%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	-338,217	944,832	($0.3580	944,832	948,322	-3,490	$1,250	-0.4%	950,383	950,383	2,061	0.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	-1,467	1,748,609	($0.0008	1,748,609	1,743,258	5,351	($4)	0.3%	1,759,728	1,759,728	16,470	0.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	-30	101	($0.3014	101	90	11	($3)	11.3%	92	92	2	2.7%
STREET LIGHTING SERVICE CLASSIFICATION	kW	-7,719	24,758	($0.3118	24,758	16,121	8,637	($2,693)	34.9%	16,143	16,143	22	0.1%
microFIT SERVICE CLASSIFICATION													
TOTAL		**($716,297)**						**$9,205**	**-1.3%**				

***Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.
Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors.
However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - RSVA - GLOBAL ADJUSTMENT
Rate Rider Recovery Period (Months) 12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance ($)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	$84,360	$16,799,951	$0.0050	16,799,951	13,293,394	3,506,557	$17,533	20.8%	13,791,558	13,791,558	498,164	3.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	$62,363	$12,419,457	$0.0050	12,419,457	15,790,689	-3,371,232	($16,856)	-27.0%	15,816,213	15,816,213	25,524	0.2%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	$1,789,926	$824,821	$2.1701	824,821	827,457	-2,636	($5,721)	-0.3%	817,987	817,987	-9,470	-1.1%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	$0	$0		0	0	0						
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	$23	$13	$1.7521	13	0	13	$23	100.0%	4	4	4	
STREET LIGHTING SERVICE CLASSIFICATION	kW	$46,207	$24,758	$1.8663	24,758	16,121	8,637	$16,119	34.9%	16,143	16,143	22	0.1%
microFIT SERVICE CLASSIFICATION													
TOTAL		**$1,982,879**						**$11,097**	**0.6%**				

***Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.
Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors.
However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

SUMMARY	
Total Calculated Account Balance	$12,376
Total Account Residual Balance per Step 1 above	($13,026)
Unreconciled Differences**	$25,402

****Any unreconciled difference between amounts reported in the residual balances section in Step 1 and amounts calculated for the total of all applicable riders in Step 3 must be explained.

Additional Notes and Comments

The Group 1 balance (excluding GA) is made up of two allocated DV amounts: one for all customers and the other for non-WMP only. When these two components are analysed independently, the residual balance of each is not considered material (falls below the variance level of 10% that would require further analysis and explanation). As a result, no additional analysis is required. Please see the Manager Summary for more detail.

APPENDIX I:

SETTLEMENT PROCESS WITH IESO

WHITBY HYDRO ELECTRIC CORPORATION
IESO SETTLEMENT PROCESS AND PROCEDURE OVERVIEW

Timeline

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

Global Adjustment (GA)

Whitby Hydro uses the 1st estimate for billing customers for all rate classes. Timely billing and cash flow is the main driver for selecting 1st estimate. 1st estimate is also used for unbilled calculations for all rate classes.

Consumption Estimates

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

Estimated RPP kWh consumption =

Wholesale kWh consumption (including embedded generation)
Less: Non-RPP kWh – Spot price customers (using monthly billing stats)
Non-RPP kWh – Retailer customers (using monthly billing stats)

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

IESO settlement of RPP – market price

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

IESO Settlement of RPP GA

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

True-Up Process

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

Embedded Generation

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

WHITBY HYDRO ELECTRIC CORPORATION
IESO SETTLEMENT PROCESS AND PROCEDURE OVERVIEW

Internal Control Tests

Before the claim is submitted; a control checklist is completed to ensure that all steps in the process have been followed; a reasonability test is done on the claim amount and the claim is reviewed by a Manager.

Account reconciliations are done monthly to monitor account balances and to track estimated claim amounts versus actuals. This review also allows for an assessment of whether estimates are reasonable and current true-ups are adequately managing the balances or whether an interim true-up is necessary in advance of the regular timeline.

APPENDIX J:

CERTIFICATION OF EVIDENCE

Certification of Evidence

Attestation

With respect to Whitby Hydro's 2019 Annual IR Index Application,
I, Ramona Abi-Rashed, Treasurer of Whitby Hydro Electric Corporation,
hereby certify that the evidence filed is accurate, consistent and complete to the best of my knowledge.

Company Name: **Whitby Hydro Electric Corporation**

Certifier Details:

Name: **Ramona Abi-Rashed**

Position: **Treasurer**

Signature:

Date: Apr 13, 2018

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