

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

**Alectra Utilities Corporation**  
**Horizon Utilities Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2019**  
**Implementation Date February 1, 2019**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2018-0016

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multifamily dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4 wire, having a nominal voltage of 120/240 volts. There shall be only one delivery point to a dwelling. 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	\$	26.70
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(0.16)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	0.05
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0006)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kWh	(0.0021)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kWh	(0.00005)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0003
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective February 1, 2019 until December 31, 2019	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Alectra Utilities Corporation**  
**Horizon Utilities Rate Zone**  
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EB-2018-0016

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

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

**APPLICATION**

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

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

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

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**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	42.29
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(0.25)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	0.17
Distribution Volumetric Rate	\$/kWh	0.0109
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kWh	(0.0020)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kWh	(0.00005)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kWh	(0.0001)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0005
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective February 1, 2019 until December 31, 2019	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2019

Implementation Date February 1, 2019

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EB-2018-0016

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

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

### APPLICATION

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

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

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	389.40
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(2.27)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	1.90
Distribution Volumetric Rate	\$/kW	2.6150
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective May 1, 2019 until December 31, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.1080
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3086)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	(0.7411)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kW	(0.01730)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kW	(0.0153)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.0575
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective February 1, 2019 until December 31, 2019		
Applicable Only for Class B Customers	\$/kW	0.0066
Retail Transmission Rate - Network Service Rate	\$/kW	2.5204
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3873

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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## LARGE USE SERVICE CLASSIFICATION

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

## APPLICATION

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## MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	24,279.37
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(142.57)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	73.30
Distribution Volumetric Rate	\$/kW	1.4325
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0029)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.1418
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4569)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	0.0873
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-Wholesale Market Participants	\$/kW	(1.2184)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kW	(0.02611)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kW	(0.0084)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.2338
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective February 1, 2019 until December 31, 2019		
December 31, 2019	\$/kW	0.0205
Retail Transmission Rate - Network Service Rate	\$/kW	2.8791
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7433

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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**LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION**

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

**APPLICATION**

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**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	5,755.85
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(33.55)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	30.84
Distribution Volumetric Rate	\$/kW	0.3396
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.1635
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3761)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	0.0957
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.8640)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kW	(0.0020)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.0049
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	0.0065
Retail Transmission Rate - Network Service Rate	\$/kW	2.8791
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7433

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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## STANDBY POWER SERVICE CLASSIFICATION

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

### APPLICATION

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

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

GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	2.6150
Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	1.4325
Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	0.3396

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## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	8.63
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(0.05)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	0.03
Distribution Volumetric Rate	\$/kWh	0.0134
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kWh	(0.0020)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kWh	(0.00005)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



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## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to 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

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per Connection)	\$	5.63
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(0.03)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	0.02
Distribution Volumetric Rate	\$/kW	15.4416
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(0.1968)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	(0.9482)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kW	(0.01737)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kW	(0.0900)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0943
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9209

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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EB-2018-0016

## STREET LIGHTING SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per Connection)	\$	1.95
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$	(0.01)
Rate Rider for Recovery of 2019 Foregone Revenue - effective February 1, 2019 until December 31, 2019	\$	(0.01)
Distribution Volumetric Rate	\$/kW	5.1752
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective February 1, 2019 until December 31, 2019		
Applicable only for Non-RPP Customers Non-Wholesale Market Participants	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(0.1955)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	(0.7288)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable Only for Class B Customers	\$/kW	(0.01726)
Rate Rider for Disposition of 2016 Earnings Sharing - effective until April 30, 2019	\$/kW	(0.0343)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.7614
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective February 1, 2019 until December 31, 2019	\$/kW	1.5975
Retail Transmission Rate - Network Service Rate	\$/kW	1.9840
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8729

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Alectra Utilities Corporation**  
**Horizon Utilities Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2019**  
**Implementation Date February 1, 2019**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2018-0016

## 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	\$/kW	(0.73)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2019

Implementation Date February 1, 2019

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

EB-2018-0016

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

### Customer Administration

\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	30.00
\$	30.00
\$	30.00
\$	15.00
\$	15.00

### Non-Payment of Account

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

### Non-Payment of Account

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

### Other

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

### Other

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

**Alectra Utilities Corporation**  
**Horizon Utilities Rate Zone**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date January 1, 2019**  
**Implementation Date February 1, 2019**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2018-0016

**RETAIL SERVICE CHARGES (if applicable)**

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

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

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

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

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

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

**LOSS FACTORS**

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

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

# **ATTACHMENT 2 REVENUE REQUIREMENT WORK FORM HORIZON UTILITIES RZ**



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers



Version 7.02

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

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

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

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

[1. Info](#)

[2. Table of Contents](#)

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[5. Utility Income](#)

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[8. Rev Def Suff](#)

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

[14. Tracking Sheet](#)

## Notes:

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





# Revenue Requirement Workform (RRWF) for 2017 Filers

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

	Initial Application	(2)	Adjustments	Technical Conference	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$648,367,219			\$ 648,367,219			\$648,367,219
Accumulated Depreciation (average)	(\$171,650,632)	(5)		(\$171,650,632)			(\$171,650,632)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$63,557,394			\$ 63,557,394			\$63,557,394
Cost of Power	\$594,620,633			\$ 594,620,633			\$594,620,633
Working Capital Rate (%)	12.00%	(9)		12.00%	(9)		12.00% (9)
<b>2 Utility Income</b>							
Operating Revenues:							
Distribution Revenue at Current Rates	\$115,535,178		\$0	\$115,535,178		\$0	\$115,535,178
Distribution Revenue at Proposed Rates	\$118,259,437		\$0	\$118,259,437		\$0	\$118,259,437
<b>Other Revenue:</b>							
Specific Service Charges	\$757,312		\$0	\$757,312		\$0	\$757,312
Late Payment Charges	\$875,000		\$0	\$875,000		\$0	\$875,000
Other Distribution Revenue							
Other Income and Deductions	\$4,321,587		\$0	\$4,321,587		\$0	\$4,321,587
Total Revenue Offsets	\$5,953,899	(7)	\$0	\$5,953,899		\$0	\$5,953,899
<b>Operating Expenses:</b>							
OM+A Expenses	\$63,238,783		\$ -	\$ 63,238,783			\$63,238,783
Depreciation/Amortization	\$25,278,432		\$ -	\$ 25,278,432			\$25,278,432
Property taxes	\$318,611			\$ 318,611			\$318,611
Other expenses							
<b>3 Taxes/PILs</b>							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$10,360,499)	(3)		(\$10,360,499)			(\$10,360,499)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$2,312,045			\$2,312,045			\$2,312,045
Income taxes (grossed up)	\$3,145,640			\$3,145,640			\$3,145,640
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	11.50%			11.50%			11.50%
Income Tax Credits	(\$232,000)			(\$232,000)			(\$232,000)
<b>4 Capitalization/Cost of Capital</b>							
<b>Capital Structure:</b>							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0% (8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)	0.0%			0.0%			0.0%
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	3.74%			3.74%			3.74%
Short-term debt Cost Rate (%)	2.82%			2.82%			2.82%
Common Equity Cost Rate (%)	8.98%			8.98%			8.98%
Preferred Shares Cost Rate (%)	0.00%						

### Notes:

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Rate Base and Working Capital

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

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

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

#### Notes

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

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Technical Conference	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$118,259,437	\$ -	\$118,259,437	\$ -	\$118,259,437
2	Other Revenue <sup>(1)</sup>	\$5,953,899	\$ -	\$5,953,899	\$ -	\$5,953,899
3	Total Operating Revenues	\$124,213,335	\$ -	\$124,213,335	\$ -	\$124,213,335
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$63,238,783	\$ -	\$63,238,783	\$ -	\$63,238,783
5	Depreciation/Amortization	\$25,278,432	\$ -	\$25,278,432	\$ -	\$25,278,432
6	Property taxes	\$318,611	\$ -	\$318,611	\$ -	\$318,611
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$88,835,825	\$ -	\$88,835,825	\$ -	\$88,835,825
10	Deemed Interest Expense	\$12,271,200	\$ -	\$12,271,200	\$ -	\$12,271,200
11	Total Expenses (lines 9 to 10)	\$101,107,025	\$ -	\$101,107,025	\$ -	\$101,107,025
12	Utility income before income taxes	\$23,106,310	\$ -	\$23,106,310	\$ -	\$23,106,310
13	Income taxes (grossed-up)	\$3,145,640	\$ -	\$3,145,640	\$ -	\$3,145,640
14	Utility net income	\$19,960,670	\$ -	\$19,960,670	\$ -	\$19,960,670

## Notes

### Other Revenues / Revenue Offsets

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



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Taxes/PILs

Line No.	Particulars	Application	Technical Conference	Per Board Decision
<b><u>Determination of Taxable Income</u></b>				
1	Utility net income before taxes	\$19,960,670	\$19,960,670	\$19,960,670
2	Adjustments required to arrive at taxable utility income	(\$10,360,499)	(\$10,360,499)	(\$10,360,499)
3	Taxable income	<u>\$9,600,171</u>	<u>\$9,600,171</u>	<u>\$9,600,171</u>
<b><u>Calculation of Utility income Taxes</u></b>				
4	Income taxes	<u>\$2,312,045</u>	<u>\$2,312,045</u>	<u>\$2,312,045</u>
6	Total taxes	<u>\$2,312,045</u>	<u>\$2,312,045</u>	<u>\$2,312,045</u>
7	Gross-up of Income Taxes	<u>\$833,595</u>	<u>\$833,595</u>	<u>\$833,595</u>
8	Grossed-up Income Taxes	<u>\$3,145,640</u>	<u>\$3,145,640</u>	<u>\$3,145,640</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$3,145,640</u>	<u>\$3,145,640</u>	<u>\$3,145,640</u>
10	Other tax Credits	(\$232,000)	(\$232,000)	(\$232,000)
<b><u>Tax Rates</u></b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$311,190,852	3.74%	\$11,644,373
2	Short-term Debt	4.00%	\$22,227,918	2.82%	\$626,827
3	Total Debt	60.00%	\$333,418,770	3.68%	\$12,271,200
	Equity				
4	Common Equity	40.00%	\$222,279,180	8.98%	\$19,960,670
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$222,279,180	8.98%	\$19,960,670
7	Total	100.00%	\$555,697,950	5.80%	\$32,231,870
		Technical Conference			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$311,190,852	3.74%	\$11,644,373
2	Short-term Debt	4.00%	\$22,227,918	2.82%	\$626,827
3	Total Debt	60.00%	\$333,418,770	3.68%	\$12,271,200
	Equity				
4	Common Equity	40.00%	\$222,279,180	8.98%	\$19,960,670
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$222,279,180	8.98%	\$19,960,670
7	Total	100.00%	\$555,697,950	5.80%	\$32,231,870
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$311,190,852	3.74%	\$11,644,373
9	Short-term Debt	4.00%	\$22,227,918	2.82%	\$626,827
10	Total Debt	60.00%	\$333,418,770	3.68%	\$12,271,200
	Equity				
11	Common Equity	40.00%	\$222,279,180	8.98%	\$19,960,670
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$222,279,180	8.98%	\$19,960,670
14	Total	100.00%	\$555,697,950	5.80%	\$32,231,870

### Notes





# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Technical Conference		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$2,724,259		\$2,724,259		\$2,724,259
2	Distribution Revenue	\$115,535,178	\$115,535,178	\$115,535,178	\$115,535,178	\$115,535,178	\$115,535,178
3	Other Operating Revenue	\$5,953,899	\$5,953,899	\$5,953,899	\$5,953,899	\$5,953,899	\$5,953,899
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$121,489,077</b>	<b>\$124,213,335</b>	<b>\$121,489,077</b>	<b>\$124,213,335</b>	<b>\$121,489,077</b>	<b>\$124,213,335</b>
5	Operating Expenses	\$88,835,825	\$88,835,825	\$88,835,825	\$88,835,825	\$88,835,825	\$88,835,825
6	Deemed Interest Expense	\$12,271,200	\$12,271,200	\$12,271,200	\$12,271,200	\$12,271,200	\$12,271,200
8	<b>Total Cost and Expenses</b>	<b>\$101,107,025</b>	<b>\$101,107,025</b>	<b>\$101,107,025</b>	<b>\$101,107,025</b>	<b>\$101,107,025</b>	<b>\$101,107,025</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$20,382,052</b>	<b>\$23,106,310</b>	<b>\$20,382,052</b>	<b>\$23,106,310</b>	<b>\$20,382,052</b>	<b>\$23,106,310</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$10,360,499)	(\$10,360,499)	(\$10,360,499)	(\$10,360,499)	(\$10,360,499)	(\$10,360,499)
11	<b>Taxable Income</b>	<b>\$10,021,552</b>	<b>\$12,745,811</b>	<b>\$10,021,552</b>	<b>\$12,745,811</b>	<b>\$10,021,552</b>	<b>\$12,745,811</b>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	<b>\$2,655,711</b>	<b>\$3,377,640</b>	<b>\$2,655,711</b>	<b>\$3,377,640</b>	<b>\$2,655,711</b>	<b>\$3,377,640</b>
14	<b>Income Tax Credits</b>	<b>(\$232,000)</b>	<b>(\$232,000)</b>	<b>(\$232,000)</b>	<b>(\$232,000)</b>	<b>(\$232,000)</b>	<b>(\$232,000)</b>
15	<b>Utility Net Income</b>	<b>\$17,958,340</b>	<b>\$19,960,670</b>	<b>\$17,958,340</b>	<b>\$19,960,670</b>	<b>\$17,958,340</b>	<b>\$19,960,670</b>
16	<b>Utility Rate Base</b>	<b>\$555,697,950</b>	<b>\$555,697,950</b>	<b>\$555,697,950</b>	<b>\$555,697,950</b>	<b>\$555,697,950</b>	<b>\$555,697,950</b>
17	Deemed Equity Portion of Rate Base	\$222,279,180	\$222,279,180	\$222,279,180	\$222,279,180	\$222,279,180	\$222,279,180
18	Income/(Equity Portion of Rate Base)	8.08%	8.98%	8.08%	8.98%	8.08%	8.98%
19	Target Return - Equity on Rate Base	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-0.90%	0.00%	-0.90%	0.00%	-0.90%	0.00%
21	Indicated Rate of Return	5.44%	5.80%	5.44%	5.80%	5.44%	5.80%
22	Requested Rate of Return on Rate Base	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%
23	Deficiency/Sufficiency in Rate of Return	-0.36%	0.00%	-0.36%	0.00%	-0.36%	0.00%
24	Target Return on Equity	\$19,960,670	\$19,960,670	\$19,960,670	\$19,960,670	\$19,960,670	\$19,960,670
25	Revenue Deficiency/(Sufficiency)	\$2,002,330	\$ -	\$2,002,330	\$ -	\$2,002,330	\$ -
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$2,724,259 <sup>(1)</sup></b>		<b>\$2,724,259 <sup>(1)</sup></b>		<b>\$2,724,259 <sup>(1)</sup></b>	

## Notes:

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Requirement

Line No.	Particulars	Application	Technical Conference	Per Board Decision
1	OM&A Expenses	\$63,238,783	\$63,238,783	\$63,238,783
2	Amortization/Depreciation	\$25,278,432	\$25,278,432	\$25,278,432
3	Property Taxes	\$318,611	\$318,611	\$318,611
5	Income Taxes (Grossed up)	\$3,145,640	\$3,145,640	\$3,145,640
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$12,271,200	\$12,271,200	\$12,271,200
	Return on Deemed Equity	\$19,960,670	\$19,960,670	\$19,960,670
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$124,213,335</u>	<u>\$124,213,335</u>	<u>\$124,213,335</u>
9	Revenue Offsets	\$5,953,899	\$5,953,899	\$5,953,899
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$118,259,437</u>	<u>\$118,259,437</u>	<u>\$118,259,437</u>
11	Distribution revenue	\$118,259,437	\$118,259,437	\$118,259,437
12	Other revenue	\$5,953,899	\$5,953,899	\$5,953,899
13	<b>Total revenue</b>	<u>\$124,213,335</u>	<u>\$124,213,335</u>	<u>\$124,213,335</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$ - <sup>(1)</sup></u>	<u>\$ - <sup>(1)</sup></u>	<u>\$ - <sup>(1)</sup></u>

## Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Technical Conference	Δ% <sup>(2)</sup>	Per Board Decision	Δ% (2)
<b>Service Revenue Requirement</b>	\$124,213,335	\$124,213,335	<b>\$0</b>	\$124,213,335	<b>(\$1)</b>
<b>Grossed-Up Revenue</b>					
<b>Deficiency/(Sufficiency)</b>	\$2,724,259	\$2,724,259	<b>(\$0)</b>	\$2,724,259	<b>(\$1)</b>
<b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>	\$118,259,437	\$118,259,437	<b>\$0</b>	\$118,259,437	<b>(\$1)</b>
<b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b>	\$2,724,259	\$2,724,259	<b>\$0</b>	\$2,724,259	<b>(\$1)</b>

### Notes

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

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Load Forecast Summary

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

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

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

Stage in Process:

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

Notes:

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





Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Cost Allocation and Rate Design

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

### Stage in Application Process:

#### A) Allocated Costs

Name of Customer Class <sup>(3)</sup>	Costs Allocated from Previous Study <sup>(1)</sup>	%	Allocated Class Revenue Requirement <sup>(1)</sup> (7A)	%
From Sheet 10. Load Forecast				
1 Residential				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
<b>Total</b>	\$ -	0.00%	\$ -	0.00%
<b>Allocated Revenue Requirement does not match Base Revenue Requirement from Sheet 9. Check data.</b>		<b>Service Revenue Requirement (from Sheet 9)</b>	<b>\$ 124,213,335.48</b>	

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

**B) Calculated Class Revenues**

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

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

C) Rebalancing Revenue-to-Cost Ratios

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

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

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

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

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## New Rate Design Policy For Residential Customers

Please complete the following tables.

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

Test Year Billing Determinants for Residential Class	
Customers	-
kWh	-

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

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

### B Current Fixed/Variable Split

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

### C Calculating Test Year Base Rates

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

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

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

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

### Notes:

- <sup>1</sup> The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- <sup>2</sup> The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- <sup>3</sup> Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PLS, etc.

Notes:

<sup>1</sup> Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.

<sup>2</sup> The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calculated as:  $MSC \times (\text{average number of customers or connections}) \times 12 \text{ months}) / (\text{Class Allocated Revenue Requirement})$ .



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

<sup>(1)</sup> Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

<sup>(2)</sup> Short description of change, issue, etc.

## Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILS	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 32,231,870	5.80%	\$ 555,697,950	\$ 658,178,026	\$ 78,981,363	\$ 25,278,432	\$ 3,145,640	\$ 63,238,783	\$ 124,213,335	\$ 5,953,899	\$ 118,259,437	\$ 2,724,259

**ATTACHMENT 3  
INCOME TAX/PILS WORK FORM  
HORIZON UTILITIES RZ**





## Income Tax/PILs Workform for 2014 Filers

Version 2.0

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

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

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

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

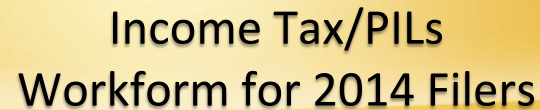


## Income Tax/PILs Workform for 2014 Filers

### [1. Info](#)

[A. Data Input Sheet](#)  
[B. Tax Rates & Exemptions](#)  
[C. Sch 8 Hist](#)  
[D. Schedule 10 CEC Hist](#)  
[E. Sch 13 Tax Reserves Hist](#)  
[F. Sch 7-1 Loss Cfwd Hist](#)  
[G. Adj. Taxable Income Historic](#)  
[H. PILs,Tax Provision Historic](#)  
[I. Schedule 8 CCA Bridge Year](#)  
[J. Schedule 10 CEC Bridge Year](#)

[K. Sch 13 Tax Reserves Bridge](#)  
[L. Sch 7-1 Loss Cfwd Bridge](#)  
[M. Adj. Taxable Income Bridge](#)  
[N. PILs,Tax Provision Bridge](#)  
[O. Schedule 8 CCA Test Year](#)  
[P. Schedule 10 CEC Test Year](#)  
[Q Sch 13 Tax Reserve Test Year](#)  
[R. Sch 7-1 Loss Cfwd](#)  
[S. Taxable Income Test Year](#)  
[T. PILs,Tax Provision](#)



No
----



## Income Tax/PILs Workform for 2014 Filers

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

#### Federal income tax

General corporate rate  
Federal tax abatement  
Adjusted federal rate

Rate reduction

#### Ontario income tax

#### Combined federal and Ontario

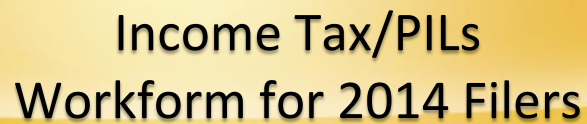
#### Federal & Ontario Small Business

Federal small business threshold  
Ontario Small Business Threshold


Federal small business rate

Ontario small business rate

	Effective January-01-11	Effective January-01-12	Effective January-01-13	Effective January-01-14
General corporate rate	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%
Rate reduction	-11.50%	-13.00%	-13.00%	-13.00%
	16.50%	15.00%	15.00%	15.00%
Ontario income tax	11.75%	11.50%	11.50%	11.50%
Combined federal and Ontario	28.25%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%



Class	Class Description	UCC End of Year Historic per tax returns	Less: Non-Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	163,957,280		163,957,280
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988	26,956,117		26,956,117
8	General Office/Stores Equip	4,873,337		4,873,337
10	Computer Hardware/ Vehicles	3,007,842		3,007,842
10.1	Certain Automobiles			0
12	Computer Software	219,750		219,750
13 <sub>1</sub>	Lease # 1	8,543		8,543
13 <sub>2</sub>	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 <sub>4</sub>	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	45,230		45,230
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment	39,050		39,050
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	6,354		6,354
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	252,601,031		252,601,031
50	Data Network Infrastructure Equipment - post Mar 2007			0
52	Computer Hardware and system software	1,687,359		1,687,359
95	CWIP	3,620,861		3,620,861
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	457,022,754	0	457,022,754



# Income Tax/PILs Workform for 2014 Filers

## Schedule 10 CEC - Historical Year

### Cumulative Eligible Capital

6,771,012

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

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

Amount transferred on amalgamation or wind-up of subsidiary

Subtotal

x 3/4 = 0

x 1/2 = 0

0

0

0

6,771,012

#### Deductions

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

Other Adjustments

Subtotal

x 3/4 =

0

Cumulative Eligible Capital Balance

6,771,012

Current Year Deduction

6,771,012

x 7% =

473,971

Cumulative Eligible Capital - Closing Balance

6,297,041



# Income Tax/PILs Workform for 2014 Filers

## Schedule 13 Tax Reserves - Historical

### Continuity of Reserves

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





## Income Tax/PILs Workform for 2014 Filers

### Schedule 7-1 Loss Carry Forward - Historic

#### Corporation Loss Continuity and Application

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

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





# Income Tax/PILs Workform for 2014 Filers

## Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
<b>Income before PILs/Taxes</b>	<b>A</b>	<b>18,281,100</b>		18,281,100
<b>Additions:</b>				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	24,069,733		24,069,733
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	2,673,315		2,673,315
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	45,000		45,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	1,950,000		1,950,000
Reserves from financial statements- balance at end of year	126	26,329,753		26,329,753
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
<b>Other Additions</b>				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
Other Additions (Apprenticeship Tax Credits)	294	140,000		140,000
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
				0

				0
				0
				0
				0
				0
				0
				0
				0
				0
<b>Total Additions</b>		<b>55,207,801</b>	<b>0</b>	<b>55,207,801</b>
<b>Deductions:</b>				
Gain on disposal of assets per financial statements	401	454,896		454,896
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	32,664,223		32,664,223
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	473,971		473,971
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	1,950,000		1,950,000
Reserves from financial statements - balance at beginning of year	414	25,778,753		25,778,753
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
Deferred Revenue Capital Contributions Amortization	393	1,016,000		1,016,000
Depreciation previously added back to income	394	203,834		203,834
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Other Deductions		-2,658,197		-2,658,197
				0
				0
				0
				0
				0
				0
<b>Total Deductions</b>		<b>59,883,480</b>	<b>0</b>	<b>59,883,480</b>
<b>Net Income for Tax Purposes</b>		<b>13,605,421</b>	<b>0</b>	<b>13,605,421</b>
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
<b>TAXABLE INCOME</b>		<b>13,605,421</b>	<b>0</b>	<b>13,605,421</b>



# Income Tax/PILs Workform for 2014 Filers

## PILs Tax Provision - Historic Year

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

**Wires Only**

**Regulatory Taxable Income**

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

**Ontario Income Taxes**

*Income tax payable*

**Ontario Income Tax**

11.50% **B**

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

*Small business credit*

Ontario Small Business Threshold  
Rate reduction (negative)

\$ 500,000 **D**

-7.00% **E**

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

*Ontario Income tax*

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

**Combined Tax Rate and PILs**

Effective Ontario Tax Rate

11.24%

**K = J / A**

Federal tax rate

15.00%

**L**

Combined tax rate

26.24% **M = K + L**

**Total Income Taxes**

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

Investment Tax Credits

\$ 156,000 **O**

Miscellaneous Tax Credits

**P**

**Total Tax Credits**

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

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

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



## Income Tax/PILs Workform for 2014 Filers

### Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 163,957,280	\$ 395,000		\$ 164,352,280	\$ 197,500	\$ 164,154,780	4%	\$ 6,566,191	\$ 157,786,089
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election				\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 26,956,117			\$ 26,956,117	\$ -	\$ 26,956,117	6%	\$ 1,617,367	\$ 25,338,750
8	General Office/Stores Equip	\$ 4,873,337	\$ 693,200		\$ 5,566,537	\$ 346,600	\$ 5,219,937	20%	\$ 1,043,987	\$ 4,522,550
10	Computer Hardware/ Vehicles	\$ 3,007,842	\$ 790,000		\$ 3,797,842	\$ 395,000	\$ 3,402,842	30%	\$ 1,020,853	\$ 2,776,989
10.1	Certain Automobiles				\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 219,750	\$ 1,664,500		\$ 1,884,250	\$ 832,250	\$ 1,052,000	100%	\$ 1,052,000	\$ 832,250
13 1	Lease # 1	\$ 8,543			\$ 8,543	\$ -	\$ 8,543	10%	\$ 854	\$ 7,688
13 2	Lease #2				\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3				\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4				\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise				\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 45,230			\$ 45,230	\$ -	\$ 45,230	8%	\$ 3,618	\$ 41,612
42	Fibre Optic Cable				\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ 39,050			\$ 39,050	\$ -	\$ 39,050	30%	\$ 11,715	\$ 27,335
43.2	Certain Clean Energy Generation Equipment				\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 6,354			\$ 6,354	\$ -	\$ 6,354	45%	\$ 2,859	\$ 3,495
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 252,601,031	\$ 42,731,604	\$ 500,203	\$ 294,832,432	\$ 21,115,701	\$ 273,716,732	8%	\$ 21,897,339	\$ 272,935,094
50	Data Network Infrastructure Equipment - post Mar 2007				\$ -	\$ -	\$ -	55%	\$ -	\$ -
52	Computer Hardware and system software	\$ 1,687,359	\$ 868,200		\$ 2,555,559	\$ 434,100	\$ 2,121,459	55%	\$ 1,166,803	\$ 1,388,757
95	CWIP	\$ 3,620,861			\$ 3,620,861	\$ -	\$ 3,620,861		\$ -	\$ 3,620,861
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 457,022,754</b>	<b>\$ 47,142,504</b>	<b>-\$ 500,203</b>	<b>\$ 503,665,055</b>	<b>\$ 23,321,151</b>	<b>\$ 480,343,905</b>		<b>\$ 34,383,586</b>	<b>\$ 469,281,469</b>



# Income Tax/PILs Workform for 2014 Filers

## Schedule 10 CEC - Bridge Year

**Cumulative Eligible Capital** 6,297,041

### Additions

Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
<b>Subtotal</b>				<b>6,297,041</b>

### Deductions

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

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

**Current Year Deduction** 6,297,041 x 7% = 440,793

**Cumulative Eligible Capital - Closing Balance** 5,856,248



## Schedule 13 Tax Reserves - Bridge Year

### Continuity of Reserves

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



# Income Tax/PILs Workform for 2014 Filers

## Corporation Loss Continuity and Application

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

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

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



[illegible]





Gain on disposal of assets per financial statements	401	500,203
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	34,383,586
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	440,793
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	1,950,000
Reserves from financial statements - balance at beginning of year	414	26,329,753
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
Deferred Revenue Capital Contributions Amortization	393	1,148,000
Depreciation previously added back to income	394	203,834
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		64,956,169
Net Income for Tax Purposes		9,498,972
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item B2)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		9,498,972



# Income Tax/PILs Workform for 2014 Filers

## PILS Tax Provision - Bridge Year

### Wires Only

Regulatory Taxable Income

\$ 9,498,972 A

#### Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.50% B

\$

1,092,382 C = A \* B

Small business credit

Ontario Small Business Threshold

\$ 500,000 D

Rate reduction

-7.00% E

-\$

35,000 F = D \* E

Ontario Income tax

\$ 1,057,382 J = C + F

#### Combined Tax Rate and PILs

Effective Ontario Tax Rate

11.13%

K = J / A

Federal tax rate

15.00%

L

Combined tax rate

26.13% M = K + L

#### Total Income Taxes

\$ 2,482,228 N = A \* M

Investment Tax Credits

\$ 190,000 O

Miscellaneous Tax Credits

P

#### Total Tax Credits

\$ 190,000 Q = O + P

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

\$ 2,292,228 R = N - Q

#### Note:

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



## Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 157,786,089	395,000		\$ 158,181,089	\$ 197,500	\$ 157,983,589	4%	\$ 6,319,344	\$ 151,861,745
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 25,338,750			\$ 25,338,750	\$ -	\$ 25,338,750	6%	\$ 1,520,325	\$ 23,818,425
8	General Office/Stores Equip	\$ 4,522,550	743,200		\$ 5,265,750	\$ 371,600	\$ 4,894,150	20%	\$ 978,830	\$ 4,286,920
10	Computer Hardware/ Vehicles	\$ 2,776,989	1,690,000		\$ 4,466,989	\$ 845,000	\$ 3,621,989	30%	\$ 1,086,597	\$ 3,380,393
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 832,250	689,500		\$ 1,521,750	\$ 344,750	\$ 1,177,000	100%	\$ 1,177,000	\$ 344,750
13 1	Lease # 1	\$ 7,688			\$ 7,688	\$ -	\$ 7,688	10%	\$ 769	\$ 6,920
13 2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	\$ 41,612			\$ 41,612	\$ -	\$ 41,612	8%	\$ 3,329	\$ 38,283
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ 27,335			\$ 27,335	\$ -	\$ 27,335	30%	\$ 8,200	\$ 19,134
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 3,495			\$ 3,495	\$ -	\$ 3,495	45%	\$ 1,573	\$ 1,922
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 272,935,094	44,436,577	-557,460	\$ 316,814,210	\$ 21,939,558	\$ 294,874,652	8%	\$ 23,589,972	\$ 293,224,238
50	Data Network Infrastructure Equipment - post Mar 2007	\$ -			\$ -	\$ -	\$ -	55%	\$ -	\$ -
52	Computer Hardware and system software	\$ 1,388,757	1,518,200		\$ 2,906,957	\$ 759,100	\$ 2,147,857	55%	\$ 1,181,321	\$ 1,725,636
95	CWIP	\$ 3,620,861			\$ 3,620,861	\$ -	\$ 3,620,861	0%	\$ -	\$ 3,620,861
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 469,281,469	\$ 49,472,477	-\$ 557,460	\$ 518,196,486	\$ 24,457,508	\$ 493,738,977		\$ 35,867,260	\$ 482,329,226



# Income Tax/PILs Workform for 2014 Filers

## Schedule 10 CEC - Test Year

### Cumulative Eligible Capital

5,856,248

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

**Subtotal** 0

x 3/4 = 0

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

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

**Subtotal**

5,856,248

#### Deductions

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

0

Other Adjustments

0

**Subtotal** 0

x 3/4 = 0

### Cumulative Eligible Capital Balance

5,856,248

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

5,856,248 x 7% = 409,937

### Cumulative Eligible Capital - Closing Balance

5,446,311



# Income Tax/PILs Workform for 2014 Filers

## Schedule 13 Tax Reserves - Test Year

### Continuity of Reserves

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



## Income Tax/PILs Workform for 2014 Filers

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

#### Corporation Loss Continuity and Application

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

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



# Income Tax/PILs Workform for 2014 Filers

## Taxable Income - Test Year

		Test Year Taxable Income
<b>Net Income Before Taxes</b>		19,960,670
	<b>T2 S1 line #</b>	
<b>Additions:</b>		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	23,945,822
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	3,171,069
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	45,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	1,950,000
Reserves from financial statements- balance at end of year	126	27,543,953
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
Other Additions (Apprenticeship Tax Credits)	295	190,000
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		

<b>Total Additions</b>		<b>56,845,845</b>
<b>Deductions:</b>		
Gain on disposal of assets per financial statements	401	557,460
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	35,867,260
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	409,937
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	1,950,000
Reserves from financial statements - balance at beginning of year	414	26,936,853
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
Deferred Revenue Capital Contributions Amortization	416	1,281,000
Depreciation previously added back to income		203,834
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
<b>Total Deductions</b>		<b>67,206,344</b>
<b>NET INCOME FOR TAX PURPOSES</b>		<b>9,600,171</b>
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
<b>REGULATORY TAXABLE INCOME</b>		<b>9,600,171</b>



# Income Tax/PILs Workform for 2014 Filers

## PILs Tax Provision - Test Year

					Wires Only			
Regulatory Taxable Income					\$	9,600,171	A	
Ontario Income Taxes								
Income tax payable	Ontario Income Tax	11.50%	B	\$	1,104,020	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction	\$ - 0.00%	D E	\$	-	F = D * E		
Ontario Income tax					\$	1,104,020	J = C + F	
Combined Tax Rate and PILs								
	Effective Ontario Tax Rate			11.50%	K = J / A			
	Federal tax rate			15.00%	L			
	Combined tax rate				26.50%	M = K + L		
Total Income Taxes					\$	2,544,045	N = A * M	
	Investment Tax Credits				\$	232,000	O	
	Miscellaneous Tax Credits						P	
Total Tax Credits					\$	232,000	Q = O + P	
Corporate PILs/Income Tax Provision for Test Year					\$	2,312,045	R = N - Q	
Corporate PILs/Income Tax Provision Gross Up <sup>1</sup>				73.50%	S = 1 - M	\$	833,595	T = R / S - R
Income Tax (grossed-up)					\$	3,145,640	U = R + T	

### Note:

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

# **ATTACHMENT 4 IRM MODEL HORIZON UTILITIES RZ**

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

Version 1.0

Utility Name	Alectra Utilities - Horizon Utilites Rate Zone
Assigned EB Number	EB-2018-0016
Name of Contact and Title	Indy J. Butany-DeSouza, Vice-President, Regulatory Affairs
Phone Number	905-821-5727
Email Address	<a href="mailto:indy.butany@alecrautilities.com">indy.butany@alecrautilities.com</a>
We are applying for rates effective	January-01-19
Rate-Setting Method	Price Cap IR
Please indicate in which Rate Year the Group 1 accounts were last cleared <sup>1</sup>	2017
Please indicate the last Cost of Service Re-Basing Year	2018

## Notes

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

## INCENTIVE REGULATION MODEL FOR

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

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

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
<strong>Group 1 Accounts</strong>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge	1580
Variance WMS - Sub-account CBR Class A	1580
Variance WMS - Sub-account CBR Class B	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power	1588
RSVA - Global Adjustment	1589
Disposition and Recovery/Refund of Regulatory Balances (2009)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2010)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2011)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2012)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2013)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2014)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2015)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2016)*	1595
Disposition and Recovery/Refund of Regulatory Balances (2017)*	1595
<strong>RSVA - Global Adjustment</strong>	<strong>1589</strong>
<strong>Total Group 1 Balance excluding Account 1589 - Global Adjustment</strong>	
<strong>Total Group 1 Balance</strong>	
<strong>LRAM Variance Account (only input amounts if applying for disposition of this account)</strong>	<strong>1568</strong>
<strong>Total including Account 1568</strong>	

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

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

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

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

OR 2019 FILERS

2011										2012							
Opening Principal Amounts as of Jan 1, 2011	Transactions <sup>2</sup> Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments <sup>1</sup> during 2011	Closing Principal Balance as of Dec 31, 2011	Opening Interest Amounts as of Jan 1, 2011	Interest Jan 1 to Dec 31, 2011	OEB-Approved Disposition during 2011	Interest Adjustments <sup>1</sup> during 2011	Closing Interest Amounts as of Dec 31, 2011	Opening Principal Amounts as of Jan 1, 2012	Transactions <sup>2</sup> Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments <sup>1</sup> during 2012	Closing Principal Balance as of Dec 31, 2012	Opening Interest Amounts as of Jan 1, 2012	Interest Jan 1 to Dec 31, 2012	OEB-Approved Disposition during 2012
0	115,768			115,768	0	1,571			1,571	115,768	\$16,683			132,451	1,571	\$1,801	
0	0			0	0	0			0	0				0	0		
0	(5,518,758)			(5,518,758)	0	(58,244)			(58,244)	(5,518,758)	-\$6,544,300			(12,063,058)	(58,244)	-\$125,746	
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	631,983			631,983	0	26,118			26,118	631,983	\$177,338			809,320	26,118	\$12,236	
0	(170,343)			(170,343)	0	700			700	(170,343)	-\$76,745			(247,088)	700	-\$2,601	
0	(1,031,402)			(1,031,402)	0	(19,575)			(19,575)	(1,031,402)	-\$541,508			(1,572,910)	(19,575)	-\$3,472	
0	1,058,063			1,058,063	0	69,598			69,598	1,058,063	-\$3,235,246			(2,177,183)	69,598	\$495	
0	(2,913,896)			(2,913,896)	0	(2,492,082)			(2,492,082)	(2,913,896)	\$2,840,650			(73,246)	(2,492,082)	-\$9,603	
0	1,927,442			1,927,442	0	(21,556)			(21,556)	1,927,442	-\$2,230,637			(303,195)	(21,556)	\$13,368	
0	(8,695,918)			(8,695,918)	0	(154,327)			(154,327)	(8,695,918)	\$9,300,673			604,756	(154,327)	-\$65,930	
0	0			0	0	0			0	0		-\$2,039,038	-\$493,722	1,545,316	0		-\$1,284,828
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	0			0	0	0			0	0				0	0		
0	1,058,063	0	0	1,058,063	0	69,598	0	0	69,598	1,058,063	(3,235,246)	0	0	(2,177,183)	69,598	495	0
0	(15,655,124)	0	0	(15,655,124)	0	(2,717,393)	0	0	(2,717,393)	(15,655,124)	2,942,154	(2,039,038)	(493,722)	(11,167,654)	(2,717,393)	(179,947)	(1,284,828)
0	(14,597,061)	0	0	(14,597,061)	0	(2,647,795)	0	0	(2,647,795)	(14,597,061)	(293,092)	(2,039,038)	(493,722)	(13,344,837)	(2,647,795)	(179,452)	(1,284,828)
				0					0	0	(237,216)			(237,216)	0	(278)	
0	(14,597,061)	0	0	(14,597,061)	0	(2,647,795)	0	0	(2,647,795)	(14,597,061)	(530,308)	(2,039,038)	(493,722)	(13,582,053)	(2,647,795)	(179,730)	(1,284,828)

Interest Adjustments <sup>1</sup> during 2012	Closing Interest Amounts as of Dec 31, 2012
	3,372
	0
	(183,990)
	0
	0
	38,354
	(1,901)
	(23,046)
	70,093
	(2,501,684)
	(8,187)
	(220,257)
\$2,207	1,287,035
	0
	0
	0
	0
0	70,093
2,207	(1,610,306)
2,207	(1,540,213)
	(278)
2,207	(1,540,491)

2013										2014							
Opening Principal Amounts as of Jan 1, 2013	Transactions <sup>2</sup> Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>1</sup> during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec 31, 2013	Opening Principal Amounts as of Jan 1, 2014	Transactions <sup>2</sup> Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>1</sup> during 2014	Closing Principal Balance as of Dec 31, 2014	Opening Interest Amounts as of Jan 1, 2014	Interest Jan 1 to Dec 31, 2014	OEB-Approved Disposition during 2014
132,451	\$288,057	\$117,339		303,169	3,372	\$2,248	\$1,702		3,918	303,169	\$287,710	\$15,111		575,767	3,918	\$6,270	\$1,892
0	-\$17,911			(17,911)	0	-\$71			(71)	(17,911)	-\$18,781	\$0		(36,692)	(71)	-\$365	\$0
(12,063,058)	-\$3,416,930	-\$5,577,002	\$16,968	(9,886,018)	(183,990)	-\$134,977	-\$81,126		(237,841)	(9,886,018)	-\$750,596	-\$6,486,056	-\$428,586	(4,579,145)	(237,841)	-\$28,009	-\$198,209
0				0	0				0	0				0	0		
0				0	0				0	0				0	0		
809,320	\$3,378,169	\$658,101		3,529,388	38,354	\$24,798	\$9,290		53,862	3,529,388	\$3,491,680	\$151,219		6,869,850	53,862	\$73,256	\$31,287
(247,088)	\$1,314,694	-\$169,643		1,237,249	(1,901)	\$5,832	-\$2,504		6,435	1,237,249	\$2,601,536	-\$77,445		3,916,230	6,435	\$35,834	-\$536
(1,572,910)	\$924,467	-\$1,050,976	-\$4,668,527	(4,265,994)	(23,046)	\$11,468	-\$15,162	-\$60,232	(56,649)	(4,265,994)	-\$552,173	-\$521,933	-\$2,337,699	(6,633,933)	(56,649)	-\$82,951	-\$15,557
(2,177,183)	-\$1,669,046	\$1,127,661	\$4,668,527	(305,363)	70,093	-\$16,959	\$15,553	\$60,232	97,813	(305,363)	\$1,473,744	-\$3,304,844	\$5,344,769	9,817,994	97,813	\$92,779	\$5,959
(73,246)				(73,246)	(2,501,684)	-\$1,077			(2,502,761)	(73,246)				(73,246)	(2,502,761)	-\$1,077	
(303,195)				(303,195)	(8,187)	-\$4,457			(12,644)	(303,195)				(303,195)	(12,644)	-\$4,457	
604,756				604,756	(220,257)	\$8,890			(211,367)	604,756				604,756	(211,367)	\$8,890	
1,545,316	-\$2,940,696			(1,395,380)	1,287,035	\$1,789		\$1,306	1,290,129	(1,395,380)				(1,395,380)	1,290,129	-\$20,512	
0	\$5,370,489	\$4,894,519		475,969	0	-\$30,180	\$72,247		(102,427)	475,969				475,969	(102,427)	\$6,997	
0				0	0				0	0	\$10,296,124	\$10,223,947		72,177	0	\$174,451	\$175,164
0				0	0				0	0				0	0		
0				0	0				0	0				0	0		
(2,177,183)	(1,669,046)	1,127,661	4,668,527	(305,363)	70,093	(16,959)	15,553	60,232	97,813	(305,363)	1,473,744	(3,304,844)	5,344,769	9,817,994	97,813	92,779	5,959
(11,167,654)	4,900,339	(1,127,661)	(4,651,559)	(9,791,213)	(1,610,306)	(115,738)	(15,553)	(58,926)	(1,769,417)	(9,791,213)	15,355,499	3,304,844	(2,766,285)	(506,843)	(1,769,417)	168,326	(5,959)
(13,344,837)	3,231,293	0	16,968	(10,096,576)	(1,540,213)	(132,696)	0	1,306	(1,671,603)	(10,096,576)	16,829,243	0	2,578,484	9,311,151	(1,671,603)	261,105	0
(237,216)				(237,216)	(278)	(3,487)			(3,765)	(237,216)	(59,871)			(297,087)	(3,765)	(3,487)	
(13,582,053)	3,231,293	0	16,968	(10,333,792)	(1,540,491)	(136,183)	0	1,306	(1,675,368)	(10,333,792)	16,769,372	0	2,578,484	9,014,064	(1,675,368)	257,618	0

		2015										2016							
Interest Adjustments <sup>1</sup> during 2014	Closing Interest Amounts as of Dec 31, 2014	Opening Principal Amounts as of Jan 1, 2015	Transactions <sup>2</sup> Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>1</sup> during 2015	Closing Principal Balance as of Dec 31, 15	Opening Interest Amounts as of Jan 1, 15	Interest Jan 1 to Dec 31, 15	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 15	Opening Principal Amounts as of Jan 1, 2016	Transactions <sup>2</sup> Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 16	Opening Interest Amounts as of Jan 1, 16	Interest Jan 1 to Dec 31, 16	
	8,295	575,767	\$471,028	\$288,058		758,738	8,295	\$5,409	\$6,482		7,222	758,738	552,752	287,710		1,023,780	7,222	8,153	
	(436)		-\$22,681	-\$17,911		(41,462)	(436)	-\$331	-\$334		(432)	(41,462)	(23,673)	(18,781)		(46,354)	(432)	(366)	
	(67,641)	(4,579,145)	-\$10,407,994	-\$3,399,963		(11,587,176)	(67,641)	-\$49,705	-\$184,956		67,611	(11,587,176)	(4,482,609)	(1,179,182)		(14,890,603)	67,611	(138,990)	
			\$124,744			124,744	0	\$375			375	124,744	(124,744)			(0)	375	(375)	
	0	0	\$1,108,630			1,108,630	0	\$3,563			3,563	1,108,630	(185,940)			922,690	3,563	11,337	
	95,832	6,869,850	-\$1,237,207	\$3,378,169		2,254,473	95,832	\$40,112	\$74,457		61,487	2,254,473	(532,829)	3,491,680		(1,770,037)	61,487	(12,513)	
	42,805	3,916,230	-\$230,302	\$1,314,694		2,371,234	42,805	\$32,229	\$25,159		49,875	2,371,234	941,983	2,601,536		711,681	49,875	4,911	
	(124,043)	(6,633,933)	-\$859,776	-\$3,744,061		(3,749,649)	(124,043)	-\$29,325	-\$103,603		(49,766)	(3,749,649)	(148,173)	(2,889,873)	819,534	(188,415)	(49,766)	5,680	
	184,633	9,817,994	\$2,612,621	\$2,999,481		9,431,134	184,633	\$97,517	\$87,366		194,785	9,431,134	(3,004,935)	6,818,513	(1,808,419)	(2,200,733)	194,785	28,693	
	(2,503,838)	(73,246)		-\$73,246		0	(2,503,838)		-\$2,503,838		0	0				0	0	0	
	(17,101)	(303,195)		-\$303,195		0	(17,101)		-\$17,101		0	0				0	0	0	
	(202,477)	604,756		\$604,756		0	(202,477)		-\$202,477		0	0				0	0	0	
	1,269,617	(1,395,380)		-\$1,395,380		0	1,269,617		\$1,269,617		0	0				0	0	0	
	(95,431)	475,969		\$475,969		(0)	(95,431)		-\$95,431		(0)	(0)				(0)	(0)	0	
	(713)	72,177				72,177	(713)	\$861			148	72,177		72,177		(0)	148	0	
	0	0	-\$256,827	-\$456,725		199,898	0	\$1,587,899	\$1,610,163	\$4,710	(17,555)	199,898				199,898	(17,555)	2,199	
	0	0				0	0				0	0	(8,988,872)	(9,183,780)		194,908	0	47,945	
0	184,633	9,817,994	2,612,621	2,999,481	0	9,431,134	184,633	97,517	87,366	0	194,785	9,431,134	(3,004,935)	6,818,513	(1,808,419)	(2,200,733)	194,785	28,693	
0	(1,595,131)	(506,843)	(11,310,386)	(3,328,835)	0	(8,488,394)	(1,595,131)	1,591,087	(121,862)	4,710	122,527	(8,488,394)	(12,992,104)	(6,818,513)	819,534	(13,842,451)	122,527	(72,019)	
0	(1,410,498)	9,311,151	(8,697,765)	(329,354)	0	942,740	(1,410,498)	1,688,604	(34,496)	4,710	317,312	942,740	(15,997,038)	0	(988,885)	(16,043,183)	317,312	(43,326)	
	(7,252)	(297,087)	85,881	(237,216)		26,010	(7,252)	(1,005)	(7,252)		(1,005)	26,010	303,456			329,466	(1,005)	564	
0	(1,417,750)	9,014,064	(8,611,884)	(566,570)	0	968,750	(1,417,750)	1,687,599	(41,748)	4,710	316,307	968,750	(15,693,582)	0	(988,885)	(15,713,717)	316,307	(42,762)	



			2017									2018				
OEB-Approved Disposition during 2016	Interest Adjustments <sup>1</sup> during 2016	Closing Interest Amounts as of Dec 31, 16	Opening Principal Amounts as of Jan 1, 2017	Transactions <sup>2</sup> Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments <sup>1</sup> during 2017	Closing Principal Balance as of Dec 31, 17	Opening Interest Amounts as of Jan 1, 17	Interest Jan 1 to Dec 31, 17	OEB-Approved Disposition during 2017	Interest Adjustments <sup>1</sup> during 2017	Closing Interest Amounts as of Dec 31, 17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31, 2017 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31, 2017 Adjusted for Disposition in 2018
5,244		10,131	1,023,780	586,395	471,028		1,139,147	10,131	10,284	7,159		13,255	552,752	9,052	586,395	4,204
(326)		(473)	(46,354)	(27,964)	(22,681)		(51,637)	(473)	(432)	(356)		(549)	(23,673)	(377)	(27,964)	(172)
104,324		(175,703)	(14,890,603)	(4,605,473)	(10,407,994)		(9,088,082)	(175,703)	(85,983)	(150,131)		(111,555)	(4,482,609)	(74,881)	(4,605,473)	(36,674)
		(0)	(0)				(0)	(0)				(0)	(0)	(0)	0	0
		14,900	922,690	(55,326)	1,108,630		(241,267)	14,900	(1,607)	15,758		(2,465)	(185,940)	(2,903)	(55,326)	438
63,013		(14,039)	(1,770,037)	(187,535)	(1,237,207)		(720,364)	(14,039)	(7,639)	(15,135)		(6,543)	(532,829)	(4,765)	(187,535)	(1,778)
48,670		6,117	711,681	433,359	(230,302)		1,375,343	6,117	12,740	(1,328)		20,185	941,983	17,806	433,359	2,378
(54,903)		10,817	(188,415)	(3,808,849)	(859,776)	(231,961)	(3,369,448)	10,817	(2,169)	(4,321)		12,969	671,361	22,523	(4,040,810)	(9,554)
178,578		44,900	(2,200,733)	(1,322,742)	2,612,621	972,163	(5,163,933)	44,900	(17,300)	44,945		(17,345)	(4,813,354)	(52,992)	(350,579)	35,647
		0	0				0	0				0	0	0	0	(0)
		0	0				0	0				0	0	0	0	0
		0	0				0	0				0	0	0	0	0
		0	0				0	0				0	0	0	0	(0)
		(0)	(0)				(0)	(0)				(0)	(0)	(0)	0	0
148		0	(0)				(0)	0				(0)	0	0	0	0
		(15,356)	199,898		199,898		0	(15,356)		(15,356)		(0)	0	0	0	(0)
(343,678)		391,623	194,908				194,908	391,623	2,273			393,896	194,908	393,767	0	129
			0	7,896,566	8,365,783		(469,217)	0	(46,776)	118,765		(165,541)	0	0	(469,217)	(165,541)
178,578	0	44,900	(2,200,733)				(5,163,933)	44,900				(17,345)	(4,813,354)	(52,992)	(350,579)	35,647
(177,508)	0	228,015	(13,842,451)				(11,230,616)	228,015				153,652	(2,864,046)	360,221	(8,366,570)	(206,570)
1,070	0	272,915	(16,043,183)				(16,394,549)	272,915				136,306	(7,677,400)	307,229	(8,717,149)	(170,923)
		(441)	329,466	2,283,052			2,612,518	(441)	67,737			67,296			2,612,518	67,296
1,070	0	272,474	(15,713,717)				(13,782,031)	272,474				203,602	(7,677,400)	307,229	(6,104,631)	(103,627)

(\$17,134,751.07)      \$136,306.15      (\$16,998,444.92)

Projected Interest on Dec-31-17 Balances			2.1.7 RRR	
Projected Interest from January 1, 2018 to January 31, 2019 on December 31, 2017 balance adjusted for disposition during 2019 <sup>3</sup>	Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
12,119	16,322	602,718	1,152,402	(0)
(578)	(750)	(28,714)	(52,186)	(0)
(95,180)	(131,854)	(4,737,327)	(9,199,637)	0
0	0	0	0	0
(1,143)	(705)	(56,032)	(243,732)	(0)
(3,876)	(5,654)	(193,188)	(726,907)	0
8,956	11,335	444,694	1,395,528	(0)
(83,510)	(93,064)	(4,133,874)	(3,944,052)	(587,573)
(7,245)	28,402	(322,177)	(4,345,022)	836,256
0	(0)	0		(0)
0	0	0		(0)
0	0	0		0
0	(0)	0		(0)
0	0	0		0
0	0	0		(0)
0	(0)	0		(0)
0	129	0	588,805	(0)
(9,697)	0	0	(634,759)	0
(7,245)	28,402	(322,177)	(4,345,022)	836,256
(172,909)	(204,240)	(8,101,723)	(11,664,538)	(587,573)
(180,154)	(175,839)	(8,423,900)	(16,009,560)	248,683
53,992	121,288	2,733,806	2,679,814	0
(126,162)	(54,550)	(5,690,094)	(13,329,746)	248,683

Yes NO

INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Metered kW for Non-RPP Customers	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL	kWh	1,537,580,329	0	70,075,468	0			1,537,580,329	0	\$422,845	225,004
GENERAL SERVICE LESS THAN 50 KW	kWh	558,828,431	0	103,616,724	0			558,828,431	0	\$309,437	18,847
GENERAL SERVICE 50 TO 4,999 KW	kW	1,751,908,545	4,824,433	1,588,736,386	4,041,629			1,751,908,545	4,824,433	\$29,282	
LARGE USE (1)	kW	220,526,377	456,126	220,526,377	456,126	34,953,648	117,811	185,572,728	338,315	\$8,567	
LARGE USE (2)	kW	1,050,812,632	1,982,814	1,050,812,632	1,982,814	743,436,643	1,192,577	307,375,990	790,237	\$11,872	
UNMETERED SCATTERED LOAD	kWh	11,347,508	0	427,147	0			11,347,508	0		
SENTINEL LIGHTING	kW	439,954	947	5,557	16			439,954	947		
STREET LIGHTING	kW	31,193,672	87,344	30,966,099	86,709			31,193,672	87,344	\$127,902	
								0	0		
								0	0		
								0	0		
								0	0		
								0	0		
Total		5,162,637,449	7,351,664	3,065,166,391	6,567,294	778,390,291	1,310,388	4,384,247,158	6,041,276	\$909,905	243,851

Threshold Test

Total Claim per Continuity (including Account 1568)  
Total Claim for Threshold Test (All Group 1 Accounts)  
Threshold Test (Total claim per kWh)<sup>2</sup>

Exceeds Threshold?

ELECT TO DISPOSE of the Group 1 Account Balances?

(\$5,690,094)

(\$8,423,900)

(\$0.0016)

Yes

Yes

Amount Balance from Continuity	\$2,733,806
Total Balance of Account 1568 in Column T DOES NOT MATCH the amount entered on the Continuity Schedule	

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

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

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

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

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

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

Rate Class					allocated based on Total less WMP				allocated based on Total less WMP		
	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL	29.8%	2.3%	92.3%	35.1%	179,506	(26,494)	(1,681,058)	(57,537)	132,443	(1,449,773)	422,845
GENERAL SERVICE LESS THAN 50 KW	10.8%	3.4%	7.7%	12.7%	65,241	(2,219)	(610,975)	(20,912)	48,136	(526,915)	309,437
GENERAL SERVICE 50 TO 4,999 KW	33.9%	51.8%	0.0%	40.0%	204,528	0	(1,915,386)	(65,557)	150,904	(1,651,861)	29,282
LARGE USE (1)	4.3%	7.2%	0.0%	4.2%	25,746	0	(202,889)	(8,252)	18,995	(174,975)	8,567
LARGE USE (2)	20.4%	34.3%	0.0%	7.0%	122,678	0	(336,058)	(39,322)	90,514	(289,823)	11,872
UNMETERED SCATTERED LOAD	0.2%	0.0%	0.0%	0.3%	1,325	0	(12,406)	(425)	977	(10,699)	0
SENTINEL LIGHTING	0.0%	0.0%	0.0%	0.0%	51	0	(481)	(16)	38	(415)	0
STREET LIGHTING	0.6%	1.0%	0.0%	0.7%	3,642	0	(34,104)	(1,167)	2,687	(29,412)	127,902
0											
0											
	100.0%	100.0%	100.0%	100.0%	602,718	(28,714)	(4,793,359)	(193,188)	444,694	(4,133,874)	909,905
					0	0	0	0	0	0	0

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

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	11

	Total Metered Non-RPP consumption minus WMP kWh	Total Metered Class A Consumption in 2017 (partial and/or full year Class A customers)* kWh	Total Metered Consumption for New Class A customer(s) in the period prior to becoming Class A (i.e. Jan. 1 - June 30, 2017) kWh	Total Metered Consumption for New Class B customer(s) in the period after becoming Class B (i.e. Jul 1 - Dec 31, 2017) kWh	Metered Consumption for Current Class B Customers (Non-RPP consumption LESS WMP, Class A and new Class A's former Class B consumption if applicable) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider
RESIDENTIAL	70,075,468				70,075,468	5.1310%	(\$15,059)	-\$0.0002
GENERAL SERVICE LESS THAN 50 KW	103,616,724				103,616,724	7.5869%	(\$22,267)	-\$0.0002
GENERAL SERVICE 50 TO 4,999 KW	1,588,736,386	294,613,747	127,847,550	5,633,530	1,160,641,559	84.9831%	(\$249,419)	-\$0.0002
LARGE USE (1)	185,572,728	185,572,728			0	0.0000%	\$0	-\$0.0000
LARGE USE (2)	307,375,990	307,375,990			0	0.0000%	\$0	-\$0.0000
UNMETERED SCATTERED LOAD	427,147				427,147	0.0313%	(\$92)	-\$0.0002
SENTINEL LIGHTING	5,557				5,557	0.0004%	(\$1)	-\$0.0002
STREET LIGHTING	30,966,099				30,966,099	2.2674%	(\$6,655)	-\$0.0002
	2,286,776,100	787,562,465	127,847,550	5,633,530	1,365,732,554	100.0%	(293,493)	
							from Sheet 6B	

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

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

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

		Total	2017
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	1,499,213,634	1,499,213,634
New Class A Customer(s) Former Class B Consumption	B	127,847,550	127,847,550
Portion of Consumption of Former Class B Customers	C=B/A	8.53%	

### Allocation of Total GA Balance \$

Total GA Balance	D	-\$ 322,177
New Class A Customer(s) Former Class B Portion of GA Balance	E=C*D	-\$ 27,474
GA Balance to be disposed to Current Class B Customers (if no Class A to Class B Transition Customers)	F=D-E	-\$ 294,703

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

# of Former Class B customer(s)		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	2017	% of kWh	Customer specific GA allocation for the period prior to becoming Class A	Monthly Equal Payments
Customer						
Customer 1		1,112,523	1,112,523	0.87%	-\$ 239	30
Customer 2		11,119,481	11,119,481	8.70%	-\$ 2,390	299
Customer 3		1,259,299	1,259,299	0.99%	-\$ 271	34
Customer 4		2,132,444	2,132,444	1.67%	-\$ 458	57
Customer 5		1,331,127	1,331,127	1.04%	-\$ 286	36
Customer 6		2,762,887	2,762,887	2.16%	-\$ 594	74
Customer 7		6,256,539	6,256,539	4.89%	-\$ 1,345	168
Customer 8		999,971	999,971	0.78%	-\$ 215	27
Customer 9		7,013,680	7,013,680	5.49%	-\$ 1,507	188
Customer 10		3,468,287	3,468,287	2.71%	-\$ 745	93
Customer 11		5,796,244	5,796,244	4.53%	-\$ 1,246	156
Customer 12		7,763,800	7,763,800	6.07%	-\$ 1,668	209
Customer 13		5,278,662	5,278,662	4.13%	-\$ 1,134	142
Customer 14		3,940,838	3,940,838	3.08%	-\$ 847	106
Customer 15		6,298,192	6,298,192	4.93%	-\$ 1,353	169
Customer 16		4,930,067	4,930,067	3.86%	-\$ 1,059	132
Customer 17		3,018,648	3,018,648	2.36%	-\$ 649	81
Customer 18		3,108,153	3,108,153	2.43%	-\$ 668	83
Customer 19		1,506,099	1,506,099	1.18%	-\$ 324	40
Customer 20		2,076,084	2,076,084	1.62%	-\$ 446	56
Customer 21		5,424,020	5,424,020	4.24%	-\$ 1,166	146
Customer 22		2,583,905	2,583,905	2.02%	-\$ 555	69
Customer 23		2,529,573	2,529,573	1.98%	-\$ 544	68
Customer 24		3,390,659	3,390,659	2.65%	-\$ 729	91
Customer 25		1,161,128	1,161,128	0.91%	-\$ 250	31
Customer 26		2,421,761	2,421,761	1.89%	-\$ 520	65
Customer 27		1,568,280	1,568,280	1.23%	-\$ 337	42
Customer 28		3,124,881	3,124,881	2.44%	-\$ 672	84
Customer 29		2,706,410	2,706,410	2.12%	-\$ 582	73
Customer 30		3,613,039	3,613,039	2.83%	-\$ 776	97
Customer 31		3,605,652	3,605,652	2.82%	-\$ 775	97
Customer 32		1,802,628	1,802,628	1.41%	-\$ 387	48
Customer 33		736,499	736,499	0.58%	-\$ 158	20
Customer 34		3,439,510	3,439,510	2.69%	-\$ 739	92
Customer 35		792,832	792,832	0.62%	-\$ 170	21
Customer 36		7,773,748	7,773,748	6.08%	-\$ 1,671	209
Total		127,847,550	127,847,550	100.00%	-\$ 27,474	

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

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

		Total	2017
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	1,499,213,634	1,499,213,634
New Class B Customer(s) Consumption	B	5,633,530	5,633,530
Portion of Consumption of New Class B Customers	C=B/A	0.38%	

### Allocation of Total GA Balance \$

Total GA Class B Balance adjusted for Class A	D	-\$	322,177
New Class B Customer(s) Former Class A Portion of GA Balance attributable to Class B	E=C*D	-\$	1,211
New Class A Customer(s) Former Class B Portion of GA Balance	F=Sheet 6A	-\$	27,474
GA Balance to be disposed to Current Class B Customers	G=D-E-F	-\$	293,493

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

# of Former Class B customer(s)			2017			
Customer		Total Metered kWh Consumption for each new Class B customer for the period after becoming Class B		% of kWh	Customer specific GA allocation for the period after becoming Class B	Monthly Equal Payments
Customer 1		5,633,530	5,633,530	100.00%	-\$ 1,211	-\$ 151
				0.00%	\$ -	\$ -
Total		5,633,530	5,633,530	100.00%	-\$ 1,211	

# INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Account 1580	
Variance WMS – Sub-account CBR Class A	\$ 0
Variance WMS – Sub-account CBR Class B	-\$ 56,032

		Total Metered Class A Consumption/Demand in 2016 (partial and/or full year Class A customers)*				Total Metered Consumption/Demand for New Class A customer(s) in the period prior to becoming Class A (i.e. Jan 1 - Jun 30, 2016)		Total Metered Consumption for New Class B customer(s) in the period after becoming Class B (i.e. Jul 1 - Dec 31, 2016)		Metered Consumption for Current Class B Customers (metered consumption/demand LESS WMP, Class A and new Class A's former Class B, if applicable)		% of total kWh	Total CBR \$ allocated to Current Class B Customers	CBR Rate Rider
		kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW			
R_CBR19	RESIDENTIAL	1,537,580,329	0	0		0		0		1,537,580,329	0	44.398%	(\$23,954)	\$0.0000
GS_L_CBR19	GENERAL SERVICE LESS THAN 50 KW	558,828,431	0	0		0		0		558,828,431	0	16.136%	(\$8,706)	\$0.0000
GS_G_CBR19	GENERAL SERVICE 50 TO 4,999 KW	1,751,908,545	4,824,433	294,613,747	674,040	127,847,550	337,632	5,633,530	13,723	1,323,813,718	3,799,039	38.225%	(\$20,623)	\$0.0000
LU_CBR19	LARGE USE (1)	185,572,728	338,315	185,572,728	338,315	0	0	0	0	0	0	0.000%	\$0	\$0.0000
LUDA_CBR19	LARGE USE (2)	307,375,990	790,237	307,375,990	790,237	0	0	0	0	0	0	0.000%	\$0	\$0.0000
USL_CBR19	UNMETERED SCATTERED LOAD	11,347,508	0	0		0		0		11,347,508	0	0.328%	(\$177)	\$0.0000
SEN_CBR19	SENTINEL LIGHTING	439,954	947	0		0		0		439,954	947	0.013%	(\$7)	\$0.0000
SL_CBR19	STREET LIGHTING	31,193,672	87,344	0		0		0		31,193,672	87,344	0.901%	(\$486)	\$0.0000
		4,384,247,158	6,041,276	787,562,465	1,802,591	127,847,550	337,632	5,633,530	13,723	3,463,203,612	3,887,330	100.0%	(\$3,952)	
														from Sheet 78

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

If the allocated Account 1580 sub-account CBR Class B amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is to transfer the entire OEB-approved CBR Class B amount into Account 1580 WMS control account to be disposed through the general purpose Group 1 DVA rate riders. (see Accounting Guidance, Capacity Based Recovery xxxxx, 2018)



## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

		Total	2017
Total Metered Consumption for Years Since Last Disposition (consumption LESS WMP and Class A)	A	3,596,684,692	3,596,684,692
New Class A Customer(s) Former Class B Consumption	B	127,847,550	127,847,550
Portion of Consumption of Former Class B Customers	C=B/A	3.55%	

Allocation of Total CBR Class B Balance \$

Total CBR-Class B Balance	D	-\$ 56,032
New Class A Customer(s) Former Class B Portion of CBR-Class B Balance	E=C*D	-\$ 1,992
CBR-Class B Balance to be disposed to Current Class B Customers (if no Class A to Class B Transition Customers)	F=D-E	-\$ 54,040

Allocation of CBR Class B Balances to Former Class B Customers

# of Former Class B customer(s)						
Customer		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	2017	% of kWh	Customer specific CBR-Class B allocation for the period prior to becoming Class A	Monthly Equal Payments
Customer 1		1,112,523	1,112,523	0.87%	-\$ 17	2
Customer 2		11,119,481	11,119,481	8.70%	-\$ 173	22
Customer 3		1,259,299	1,259,299	0.99%	-\$ 20	2
Customer 4		2,132,444	2,132,444	1.67%	-\$ 33	4
Customer 5		1,331,127	1,331,127	1.04%	-\$ 21	3
Customer 6		2,762,887	2,762,887	2.16%	-\$ 43	5
Customer 7		6,256,539	6,256,539	4.89%	-\$ 97	12
Customer 8		999,971	999,971	0.78%	-\$ 16	2
Customer 9		7,013,680	7,013,680	5.49%	-\$ 109	14
Customer 10		3,468,287	3,468,287	2.71%	-\$ 54	7
Customer 11		5,796,244	5,796,244	4.53%	-\$ 90	11
Customer 12		7,763,800	7,763,800	6.07%	-\$ 121	15
Customer 13		5,278,662	5,278,662	4.13%	-\$ 82	10
Customer 14		3,940,838	3,940,838	3.08%	-\$ 61	8

Customer 15		6,298,192	6,298,192	4.93%	-\$	98	12
Customer 16		4,930,067	4,930,067	3.86%	-\$	77	10
Customer 17		3,018,648	3,018,648	2.36%	-\$	47	6
Customer 18		3,108,153	3,108,153	2.43%	-\$	48	6
Customer 19		1,506,099	1,506,099	1.18%	-\$	23	3
Customer 20		2,076,084	2,076,084	1.62%	-\$	32	4
Customer 21		5,424,020	5,424,020	4.24%	-\$	84	11
Customer 22		2,583,905	2,583,905	2.02%	-\$	40	5
Customer 23		2,529,573	2,529,573	1.98%	-\$	39	5
Customer 24		3,390,659	3,390,659	2.65%	-\$	53	7
Customer 25		1,161,128	1,161,128	0.91%	-\$	18	2
Customer 26		2,421,761	2,421,761	1.89%	-\$	38	5
Customer 27		1,568,280	1,568,280	1.23%	-\$	24	3
Customer 28		3,124,881	3,124,881	2.44%	-\$	49	6
Customer 29		2,706,410	2,706,410	2.12%	-\$	42	5
Customer 30		3,613,039	3,613,039	2.83%	-\$	56	7
Customer 31		3,605,652	3,605,652	2.82%	-\$	56	7
Customer 32		1,802,628	1,802,628	1.41%	-\$	28	4
Customer 33		736,499	736,499	0.58%	-\$	11	1
Customer 34		3,439,510	3,439,510	2.69%	-\$	54	7
Customer 35		792,832	792,832	0.62%	-\$	12	2
Customer 36		7,773,748	7,773,748	6.08%	-\$	121	15
Total		127,847,550	127,847,550	100.00%	(1,992)		

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

Year of Group 1 Account Balance Last Disposed

2016

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

		Total	2017
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	3,596,684,692	3,596,684,692
New Class B Customer(s) Consumption	B	5,633,530	5,633,530
Portion of Consumption of New Class B Customers	C=B/A	0.16%	

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

Total CBR-Class B Balance adjusted for Class A	D	-\$ 56,032
New Class B Customer(s) Former Class A Portion of CBR-Class B Balance attributable to Class B	E=C*D	-\$ 88
New Class A Customer(s) Former Class B Portion of CBR-Class B Balance	F=Sheet 6A	-\$ 1,992
CBR-Class B Balance to be disposed to Current Class B Customers	G=D-E-F	-\$ 53,952

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

# of Former Class B customer(s)			2017			
Customer		Total Metered kWh Consumption for each new Class B customer for the period after becoming Class B		% of kWh	Customer specific CBR-Class B allocation for the period after becoming Class B	Monthly Equal Payments
Customer 1		5,633,530	5,633,530	100.00%	-\$ 88	-\$ 11
Total		5,633,530	5,633,530	100.00%	-\$ 88	

## INCENTIVE REGULATION MODEL FOR 2019 FILERS

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

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

12
11

Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Total Metered kWh		Total Metered kWh less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider for			Revenue Reconciliation <sup>1</sup>
			Metered kW or kVA	less WMP consumption				Deferral/Variance Account Rate Rider <sup>2</sup>	Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	
RESIDENTIAL	kWh	1,537,580,329	0	1,537,580,329	0	(2,902,913)		(0.0021)	0.0000	0.0003	
GENERAL SERVICE LESS THAN 50 KW	kWh	558,828,431	0	558,828,431	0	(1,047,644)		(0.0020)	0.0000	0.0006	
GENERAL SERVICE 50 TO 4,999 KW	kW	1,751,908,545	4,824,433	1,751,908,545	4,824,433	(3,277,372)		(0.7411)	0.0000	0.0066	
LARGE USE (1)	kW	220,526,377	456,126	185,572,728	338,315	36,489	(377,864)	0.0873	(1.2184)	0.0205	
LARGE USE (2)	kW	1,050,812,632	1,982,814	307,375,990	790,237	173,870	(625,881)	0.0957	(0.8640)	0.0065	
UNMETERED SCATTERED LOAD	kWh	11,347,508	0	11,347,508	0	(21,228)		(0.0020)	0.0000	0.0000	
SENTINEL LIGHTING	kW	439,954	947	439,954	947	(823)		(0.9482)	0.0000	0.0000	
STREET LIGHTING	kW	31,193,672	87,344	31,193,672	87,344	(58,355)		(0.7288)	0.0000	1.5975	
											(8,838,243)
											(736,521)

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

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

# **ATTACHMENT 5 BILL IMPACTS HORIZON UTILITIES RZ**

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.67	1	\$ 23.67	\$ 26.70	1	\$ 26.70	\$ 3.03	12.80%
Distribution Volumetric Rate	\$ 0.0040	750	\$ 3.00	\$ -	750	\$ -	\$ (3.00)	-100.00%
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ (0.11)	1	\$ (0.11)	\$ 0.02	-15.38%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.26	\$ 0.0006	750	\$ 0.48	\$ 0.23	87.63%
<b>Sub-Total A (excluding pass through)</b>			\$ 26.80			\$ 27.07	\$ 0.28	1.03%
Line Losses on Cost of Power	\$ 0.0820	28	\$ 2.33	\$ 0.0820	28	\$ 2.33	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	750	\$ (0.45)	-\$ 0.0027	750	\$ (2.00)	\$ (1.54)	340.16%
GA Rate Riders								
Low Voltage Service Charge	\$ 0.0001	750	\$ 0.05	\$ 0.0001	750	\$ 0.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 29.29			\$ 28.02	\$ (1.27)	-4.34%
RTSR - Network	\$ 0.0074	778	\$ 5.79	\$ 0.0072	778	\$ 5.60	\$ (0.19)	-3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0068	778	\$ 5.31	\$ 0.0066	778	\$ 5.14	\$ (0.17)	-3.29%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 40.39			\$ 38.76	\$ (1.63)	-4.04%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	778	\$ 2.65	\$ 0.0034	778	\$ 2.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	778	\$ 0.39	\$ 0.0005	778	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	750	\$ 77.85	\$ 0.1038	750	\$ 77.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 105.17			\$ 103.54	\$ (1.63)	-1.55%
HST	13%		\$ 13.67	13%		\$ 13.46	\$ (0.21)	-1.55%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 118.84			\$ 117.00	\$ (1.85)	-1.55%
8% Provincial Rebate	-8%		\$ (8.41)	-8%		\$ (8.28)	\$ 0.13	-1.55%
<b>Total Bill on TOU</b>			\$ 110.43			\$ 108.72	\$ (1.71)	-1.55%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 121.53			\$ 119.90	\$ (1.63)	-1.34%
HST	13%		\$ 15.80	13%		\$ 15.59	\$ (0.21)	-1.34%
Provincial Rebate	-8%		\$ (9.72)	-8%		\$ (9.59)	\$ 0.13	-1.34%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 127.61			\$ 125.89	\$ (1.71)	-1.34%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 126.25			\$ 124.62	\$ (1.63)	-1.29%
HST	13%		\$ 16.41	13%		\$ 16.20	\$ (0.21)	-1.29%
Provincial Rebate	-8%		\$ (10.10)	-8%		\$ (9.97)	\$ 0.13	-1.29%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 132.57			\$ 130.85	\$ (1.71)	-1.29%

-1.84%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.22	1	\$ 41.22	\$ 42.29	1	\$ 42.29	\$ 1.07	2.60%
Distribution Volumetric Rate	\$ 0.0106	2000	\$ 21.20	\$ 0.0109	2000	\$ 21.80	\$ 0.60	2.83%
Fixed Rate Riders	\$ (0.48)	1	\$ (0.48)	\$ (0.08)	1	\$ (0.08)	\$ 0.40	-83.33%
Volumetric Rate Riders	\$ 0.0004	2000	\$ 0.81	\$ 0.0010	2000	\$ 2.02	\$ 1.21	148.74%
<b>Sub-Total A (excluding pass through)</b>			\$ 62.75			\$ 66.03	\$ 3.28	5.22%
Line Losses on Cost of Power	\$ 0.0820	76	\$ 6.21	\$ 0.0820	76	\$ 6.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	2,000	\$ (1.19)	-\$ 0.00264	2,000	\$ (5.28)	\$ (4.09)	343.67%
GA Rate Riders								
Low Voltage Service Charge	\$ 0.00006	2,000	\$ 0.12	\$ 0.00006	2,000	\$ 0.12	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 68.47			\$ 67.65	\$ (0.81)	-1.19%
RTSR - Network	\$ 0.0065	2,076	\$ 13.57	\$ 0.0063	2,076	\$ 13.08	\$ (0.49)	-3.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	2,076	\$ 12.73	\$ 0.0059	2,076	\$ 12.25	\$ (0.48)	-3.76%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 94.76			\$ 92.98	\$ (1.78)	-1.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,076	\$ 7.06	\$ 0.0034	2,076	\$ 7.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,076	\$ 1.04	\$ 0.0005	2,076	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.1038	2,000	\$ 207.60	\$ 0.1038	2,000	\$ 207.60	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 267.09			\$ 265.31	\$ (1.78)	-0.67%
HST	13%		\$ 34.72	13%		\$ 34.49	\$ (0.23)	-0.67%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 301.81			\$ 299.79	\$ (2.01)	-0.67%
8% Provincial Rebate	-8%		\$ (21.37)	-8%		\$ (21.22)	\$ 0.14	-0.67%
<b>Total Bill on TOU</b>			\$ 280.44			\$ 278.57	\$ (1.87)	-0.67%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 310.71			\$ 308.93	\$ (1.78)	-0.57%
HST	13%		\$ 40.39	13%		\$ 40.16	\$ (0.23)	-0.57%
Provincial Rebate	-8%		\$ (24.86)	-8%		\$ (24.71)	\$ 0.14	-0.57%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 326.24			\$ 324.37	\$ (1.87)	-0.57%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 323.31			\$ 321.53	\$ (1.78)	-0.55%
HST	13%		\$ 42.03	13%		\$ 41.80	\$ (0.23)	-0.55%
Provincial Rebate	-8%		\$ (25.86)	-8%		\$ (25.72)	\$ 0.14	-0.55%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 339.47			\$ 337.60	\$ (1.87)	-0.55%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 379.54	1	\$ 379.54	\$ 389.40	1	\$ 389.40	\$ 9.86	2.60%
Distribution Volumetric Rate	\$ 2.5565	250	\$ 639.13	\$ 2.6150	250	\$ 653.75	\$ 14.63	2.29%
Fixed Rate Riders	\$ (1.57)	1	\$ (1.57)	\$ (0.37)	1	\$ (0.37)	\$ 1.20	-76.43%
Volumetric Rate Riders	\$ 0.0422	250	\$ 10.56	\$ 0.0489	250	\$ 12.21	\$ 1.66	15.68%
<b>Sub-Total A (excluding pass through)</b>			\$ 1,027.65			\$ 1,054.99	\$ 27.34	2.66%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2179	250	\$ (54.47)	-\$ 0.95897	250	\$ (239.74)	\$ (185.27)	340.13%
GA Rate Riders	-\$ 0.0029	110,000	\$ (319.00)	\$ 0.0032	110,000	\$ (352.00)	\$ (33.00)	10.34%
Low Voltage Service Charge	\$ 0.02169	250	\$ 5.42	\$ 0.02169	250	\$ 5.42	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 659.61			\$ 468.67	\$ (190.93)	-28.95%
RTSR - Network	\$ 2.5869	250	\$ 646.72	\$ 2.5204	250	\$ 630.10	\$ (16.62)	-2.57%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.4536	250	\$ 613.41	\$ 2.3873	250	\$ 596.83	\$ (16.58)	-2.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,919.74			\$ 1,695.60	\$ (224.14)	-11.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	114,169	\$ 388.17	\$ 0.0034	114,169	\$ 388.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	114,169	\$ 57.08	\$ 0.0005	114,169	\$ 57.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	-	\$ -	\$ 0.25	-	\$ -	\$ -	
Debt Retirement Charge (DRC)		110,000	\$ -	\$ -	110,000	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	74,210	\$ 4,823.64	\$ 0.0650	74,210	\$ 4,823.64	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	19,409	\$ 1,824.42	\$ 0.0940	19,409	\$ 1,824.42	\$ -	0.00%
TOU - On Peak	\$ 0.1320	20,550	\$ 2,712.66	\$ 0.1320	20,550	\$ 2,712.66	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	114,169	\$ 11,850.74	\$ 0.1038	114,169	\$ 11,850.74	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	114,169	\$ 12,570.01	\$ 0.1101	114,169	\$ 12,570.01	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 11,725.71			\$ 11,501.57	\$ (224.14)	-1.91%
HST	13%		\$ 1,524.34	13%		\$ 1,495.20	\$ (29.14)	-1.91%
8% Provincial Rebate	-8%		\$ (938.06)	-8%		\$ (920.13)	\$ 17.93	-1.91%
<b>Total Bill on TOU</b>			\$ 12,312.00			\$ 12,076.65	\$ (235.34)	-1.91%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 14,215.74			\$ 13,991.60	\$ (224.14)	-1.58%
HST	13%		\$ 1,848.05	13%		\$ 1,818.91	\$ (29.14)	-1.58%
8% Provincial Rebate	-8%		\$ (1,137.26)	-8%		\$ (1,119.33)	\$ 17.93	-1.58%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 14,926.52			\$ 14,691.18	\$ (235.34)	-1.58%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 14,935.00			\$ 14,710.87	\$ (224.14)	-1.50%
HST	13%		\$ 1,941.55	13%		\$ 1,912.41	\$ (29.14)	-1.50%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 16,876.55			\$ 16,623.28	\$ (253.27)	-1.50%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 16,876.55			\$ 16,623.28	\$ (253.27)	-1.50%



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

	Current OEB-Approved			Proposed			Impact	
	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
	(\$)		(\$)	(\$)		(\$)		
Monthly Service Charge	\$ 23,720.06	1	\$ 23,720.06	\$ 24,279.37	1	\$ 24,279.37	\$ 559.31	2.36%
Distribution Volumetric Rate	\$ 1.3995	5000	\$ 6,997.50	\$ 1.4325	5000	\$ 7,162.50	\$ 165.00	2.36%
Fixed Rate Riders	\$ (198.21)	1	\$ (198.21)	\$ (69.27)	1	\$ (69.27)	\$ 128.94	-65.05%
Volumetric Rate Riders	\$ 0.2254	5000	\$ 1,126.87	\$ 0.2459	5000	\$ 1,229.32	\$ 102.45	9.09%
<b>Sub-Total A (excluding pass through)</b>			\$ 31,646.22			\$ 32,601.92	\$ 955.70	3.02%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2890	5,000	\$ (1,444.81)	-\$ 1.42013	5,000	\$ (7,100.66)	\$ (5,655.85)	391.46%
GA Rate Riders	\$ -	2,555,000	\$ -	\$ -	2,555,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02492	5,000	\$ 124.60	\$ 0.02492	5,000	\$ 124.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 30,326.01			\$ 25,625.86	\$ (4,700.14)	-15.50%
RTSR - Network	\$ 2.9551	5,000	\$ 14,775.49	\$ 2.8791	5,000	\$ 14,395.50	\$ (379.99)	-2.57%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8195	5,000	\$ 14,097.41	\$ 2.7433	5,000	\$ 13,716.50	\$ (380.91)	-2.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 59,198.91			\$ 53,737.86	\$ (5,461.05)	-9.22%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,570,330	\$ 8,739.12	\$ 0.0034	2,570,330	\$ 8,739.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,570,330	\$ 1,285.17	\$ 0.0005	2,570,330	\$ 1,285.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	-	\$ -	\$ 0.25	-	\$ -	\$ -	
Debt Retirement Charge (DRC)		2,555,000	\$ -	\$ -	2,555,000	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	1,670,715	\$ 108,596.44	\$ 0.0650	1,670,715	\$ 108,596.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	436,956	\$ 41,073.87	\$ 0.0940	436,956	\$ 41,073.87	\$ -	0.00%
TOU - On Peak	\$ 0.1320	462,659	\$ 61,071.04	\$ 0.1320	462,659	\$ 61,071.04	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	2,570,330	\$ 266,800.25	\$ 0.1038	2,570,330	\$ 266,800.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	2,570,330	\$ 282,993.33	\$ 0.1101	2,570,330	\$ 282,993.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 279,964.56			\$ 274,503.51	\$ (5,461.05)	-1.95%
HST	13%		\$ 36,395.39	13%		\$ 35,685.46	\$ (709.94)	-1.95%
8% Provincial Rebate	-8%		\$ (22,397.16)	-8%		\$ (21,960.28)	\$ 436.88	-1.95%
<b>Total Bill on TOU</b>			\$ 293,962.78			\$ 288,228.68	\$ (5,734.10)	-1.95%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 336,023.45			\$ 330,562.40	\$ (5,461.05)	-1.63%
HST	13%		\$ 43,683.05	13%		\$ 42,973.11	\$ (709.94)	-1.63%
8% Provincial Rebate	-8%		\$ (26,881.88)	-8%		\$ (26,444.99)	\$ 436.88	-1.63%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 352,824.63			\$ 347,090.52	\$ (5,734.10)	-1.63%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 352,216.53			\$ 346,755.48	\$ (5,461.05)	-1.55%
HST	13%		\$ 45,788.15	13%		\$ 45,078.21	\$ (709.94)	-1.55%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 398,004.68			\$ 391,833.69	\$ (6,170.99)	-1.55%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 398,004.68			\$ 391,833.69	\$ (6,170.99)	-1.55%

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

	Current OEB-Approved			Proposed			Impact	
	Rate	Volume	Charge	Rate	Volume	Charge	\$ Change	% Change
	(\$)		(\$)	(\$)		(\$)		
Monthly Service Charge	\$ 5,610.14	1	\$ 5,610.14	\$ 5,755.85	1	\$ 5,755.85	\$ 145.71	2.60%
Distribution Volumetric Rate	\$ 0.3310	20000	\$ 6,620.00	\$ 0.3396	20000	\$ 6,792.00	\$ 172.00	2.60%
Fixed Rate Riders	\$ (20.91)	1	\$ (20.91)	\$ (2.71)	1	\$ (2.71)	\$ 18.20	-87.04%
Volumetric Rate Riders	\$ 0.0029	20000	\$ 57.59	\$ 0.0094	20000	\$ 188.23	\$ 130.64	226.83%
<b>Sub-Total A (excluding pass through)</b>			\$ 12,266.82			\$ 12,733.37	\$ 466.55	3.80%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2126	20,000	\$ (4,252.18)	-\$ 0.98097	20,000	\$ (19,619.36)	\$ (15,367.18)	361.40%
GA Rate Riders	\$ -	10,220,000	\$ -	\$ -	10,220,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02492	20,000	\$ 498.40	\$ 0.02492	20,000	\$ 498.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)		1	\$ -		1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 8,513.04			\$ (6,387.59)	\$ (14,900.63)	-175.03%
RTSR - Network	\$ 2.9551	20,000	\$ 59,101.97	\$ 2.8791	20,000	\$ 57,582.00	\$ (1,519.97)	-2.57%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8195	20,000	\$ 56,389.65	\$ 2.7433	20,000	\$ 54,866.00	\$ (1,523.65)	-2.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 124,004.66			\$ 106,060.41	\$ (17,944.25)	-14.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	10,281,320	\$ 34,956.49	\$ 0.0034	10,281,320	\$ 34,956.49	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	10,281,320	\$ 5,140.66	\$ 0.0005	10,281,320	\$ 5,140.66	\$ -	0.00%
Standard Supply Service Charge		1	\$ -		1	\$ -	\$ -	
Debt Retirement Charge (DRC)		10,220,000	\$ -	\$ -	10,220,000	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	6,682,858	\$ 434,385.77	\$ 0.0650	6,682,858	\$ 434,385.77	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	1,747,824	\$ 164,295.49	\$ 0.0940	1,747,824	\$ 164,295.49	\$ -	0.00%
TOU - On Peak	\$ 0.1320	1,850,638	\$ 244,284.16	\$ 0.1320	1,850,638	\$ 244,284.16	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	10,281,320	\$ 1,067,201.02	\$ 0.1038	10,281,320	\$ 1,067,201.02	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	10,281,320	\$ 1,131,973.33	\$ 0.1101	10,281,320	\$ 1,131,973.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 1,007,067.24			\$ 989,122.98	\$ (17,944.25)	-1.78%
HST	13%		\$ 130,918.74	13%		\$ 128,585.99	\$ (2,332.75)	-1.78%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 1,137,985.98			\$ 1,117,708.97	\$ (20,277.01)	-1.78%
8% Provincial Rebate	-8%		\$ (80,565.38)	-8%		\$ (79,129.84)	\$ 1,435.54	-1.78%
<b>Total Bill on TOU</b>			\$ 1,057,420.60			\$ 1,038,579.13	\$ (18,841.47)	-1.78%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 1,231,302.83			\$ 1,213,358.57	\$ (17,944.25)	-1.46%
HST	13%		\$ 160,069.37	13%		\$ 157,736.61	\$ (2,332.75)	-1.46%
Provincial Rebate	-8%		\$ (98,504.23)	-8%		\$ (97,068.69)	\$ 1,435.54	-1.46%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 1,292,867.97			\$ 1,274,026.50	\$ (18,841.47)	-1.46%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 1,296,075.14			\$ 1,278,130.89	\$ (17,944.25)	-1.38%
HST	13%		\$ 168,489.77	13%		\$ 166,157.02	\$ (2,332.75)	-1.38%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 1,464,564.91			\$ 1,444,287.90	\$ (20,277.01)	-1.38%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 1,464,564.91			\$ 1,444,287.90	\$ (20,277.01)	-1.38%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 8.43	1	\$ 8.43	\$ 8.63	1	\$ 8.63	\$ 0.20	2.37%
Distribution Volumetric Rate	\$ 0.0131	250	\$ 3.28	\$ 0.0134	250	\$ 3.35	\$ 0.07	2.29%
Fixed Rate Riders	\$ (0.09)	1	\$ (0.09)	\$ (0.02)	1	\$ (0.02)	\$ 0.07	-77.78%
Volumetric Rate Riders	-\$ 0.0001	250	\$ (0.03)	-\$ 0.0001	250	\$ (0.03)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 11.59			\$ 11.94	\$ 0.35	2.98%
Line Losses on Cost of Power	\$ 0.0820	9	\$ 0.78	\$ 0.0820	9	\$ 0.78	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	250	\$ (0.15)	-\$ 0.00263	250	\$ (0.66)	\$ (0.51)	344.77%
GA Rate Riders	-\$ 0.0029		\$ -	\$ -		\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	250	\$ 0.02	\$ 0.00006	250	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 12.23			\$ 12.07	\$ (0.17)	-1.35%
RTSR - Network	\$ 0.0066	259	\$ 1.72	\$ 0.0064	259	\$ 1.66	\$ (0.06)	-3.58%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0062	259	\$ 1.62	\$ 0.0060	259	\$ 1.56	\$ (0.06)	-3.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 15.58			\$ 15.29	\$ (0.29)	-1.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	259	\$ 0.88	\$ 0.0034	259	\$ 0.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	259	\$ 0.13	\$ 0.0005	259	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		250	\$ -	\$ -	250	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	163	\$ 10.56	\$ 0.0650	163	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	43	\$ 4.00	\$ 0.0940	43	\$ 4.00	\$ -	0.00%
TOU - On Peak	\$ 0.1320	45	\$ 5.94	\$ 0.1320	45	\$ 5.94	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	250	\$ 25.95	\$ 0.1038	250	\$ 25.95	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	250	\$ 27.53	\$ 0.1101	250	\$ 27.53	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 37.34			\$ 37.05	\$ (0.29)	-0.78%
HST	13%		\$ 4.85	13%		\$ 4.82	\$ (0.04)	-0.78%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 42.19			\$ 41.86	\$ (0.33)	-0.78%
8% Provincial Rebate	-8%		\$ (2.99)	-8%		\$ (2.96)	\$ 0.02	-0.78%
<b>Total Bill on TOU</b>			\$ 39.20			\$ 38.90	\$ (0.31)	-0.78%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 42.79			\$ 42.50	\$ (0.29)	-0.68%
HST	13%		\$ 5.56	13%		\$ 5.52	\$ (0.04)	-0.68%
Provincial Rebate	-8%		\$ (3.42)	-8%		\$ (3.40)	\$ 0.02	-0.68%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 44.93			\$ 44.62	\$ (0.31)	-0.68%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 44.36			\$ 44.07	\$ (0.29)	-0.66%
HST	13%		\$ 5.77	13%		\$ 5.73	\$ (0.04)	-0.66%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 50.13			\$ 49.80	\$ (0.33)	-0.66%
8% Provincial Rebate	-8%		\$ (3.55)	-8%		\$ (3.53)	\$ 0.02	-0.66%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 46.58			\$ 46.28	\$ (0.31)	-0.66%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.49	721	\$ 3,958.29	\$ 5.63	721	\$ 4,059.23	\$ 100.94	2.55%
Distribution Volumetric Rate	\$ 15.0507	216	\$ 3,250.95	\$ 15.4416	216	\$ 3,335.39	\$ 84.43	2.60%
Fixed Rate Riders	\$ (0.02)	721	\$ (14.42)	\$ (0.01)	721	\$ (7.21)	\$ 7.21	-50.00%
Volumetric Rate Riders	\$ -	216	\$ -	\$ -	216	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 7,194.82			\$ 7,387.41	\$ 192.58	2.68%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2141	216	\$ (46.26)	-\$ 1.16235	216	\$ (251.07)	\$ (204.81)	442.79%
GA Rate Riders	-\$ 0.0029	97,008	\$ (281.32)	\$ 0.0031	97,008	\$ (302.11)	\$ (20.78)	7.39%
Low Voltage Service Charge	\$ 0.01745	216	\$ 3.77	\$ 0.01745	216	\$ 3.77	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	721	\$ -	\$ -	721	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 6,871.01			\$ 6,838.00	\$ (33.01)	-0.48%
RTSR - Network	\$ 2.1496	216	\$ 464.31	\$ 2.0943	216	\$ 452.37	\$ (11.94)	-2.57%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9743	216	\$ 426.45	\$ 1.9209	216	\$ 414.91	\$ (11.54)	-2.71%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 7,761.77			\$ 7,705.28	\$ (56.49)	-0.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	100,685	\$ 342.33	\$ 0.0034	100,685	\$ 342.33	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	100,685	\$ 50.34	\$ 0.0005	100,685	\$ 50.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	-	\$ -	\$ 0.25	-	\$ -	\$ -	
Debt Retirement Charge (DRC)		97,008	\$ -	\$ -	97,008	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	65,445	\$ 4,253.92	\$ 0.0650	65,445	\$ 4,253.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	17,116	\$ 1,608.94	\$ 0.0940	17,116	\$ 1,608.94	\$ -	0.00%
TOU - On Peak	\$ 0.1320	18,123	\$ 2,392.27	\$ 0.1320	18,123	\$ 2,392.27	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	100,685	\$ 10,451.06	\$ 0.1038	100,685	\$ 10,451.06	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	100,685	\$ 11,085.37	\$ 0.1101	100,685	\$ 11,085.37	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 16,409.57			\$ 16,353.08	\$ (56.49)	-0.34%
HST	13%		\$ 2,133.24	13%		\$ 2,125.90	\$ (7.34)	-0.34%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 18,542.82			\$ 18,478.98	\$ (63.84)	-0.34%
8% Provincial Rebate	-8%		\$ (1,312.77)	-8%		\$ (1,308.25)	\$ 4.52	-0.34%
<b>Total Bill on TOU</b>			\$ 17,230.05			\$ 17,170.74	\$ (59.32)	-0.34%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 18,605.51			\$ 18,549.01	\$ (56.49)	-0.30%
HST	13%		\$ 2,418.72	13%		\$ 2,411.37	\$ (7.34)	-0.30%
Provincial Rebate	-8%		\$ (1,488.44)	-8%		\$ (1,483.92)	\$ 4.52	-0.30%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 19,535.78			\$ 19,476.47	\$ (59.32)	-0.30%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 19,239.82			\$ 19,183.33	\$ (56.49)	-0.29%
HST	13%		\$ 2,501.18	13%		\$ 2,493.83	\$ (7.34)	-0.29%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 21,741.00			\$ 21,677.16	\$ (63.84)	-0.29%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 21,741.00			\$ 21,677.16	\$ (63.84)	-0.29%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.00	36,000	\$ 72,000.00	\$ 1.95	36,000	\$ 70,200.00	\$ (1,800.00)	-2.50%
Distribution Volumetric Rate	\$ 5.3153	4973.63	\$ 26,436.34	\$ 5.1752	4973.63	\$ 25,739.53	\$ (696.81)	-2.64%
Fixed Rate Riders	\$ (0.11)	1	\$ (0.11)	\$ (0.02)	1	\$ (0.02)	\$ 0.09	-81.82%
Volumetric Rate Riders	\$ 0.7271	4973.63	\$ 3,616.14	\$ 2.3245	4973.63	\$ 11,561.34	\$ 7,945.20	219.71%
<b>Sub-Total A (excluding pass through)</b>			\$ 102,052.36			\$ 107,500.85	\$ 5,448.48	5.34%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.2127	4,974	\$ (1,058.02)	-\$ 0.94157	4,974	\$ (4,683.03)	\$ (3,625.01)	342.62%
GA Rate Riders	-\$ 0.0029	1,782,038	\$ (5,167.91)	\$ 0.0031	1,782,038	\$ (5,549.72)	\$ (381.81)	7.39%
Low Voltage Service Charge	\$ 0.0170	4,974	\$ 84.65	\$ 0.0170	4,974	\$ 84.65	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	36,000	\$ -	\$ -	36,000	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 95,911.09			\$ 97,352.75	\$ 1,441.66	1.50%
RTSR - Network	\$ 2.0364	4,974	\$ 10,128.53	\$ 1.9840	4,974	\$ 9,867.68	\$ (260.84)	-2.58%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9249	4,974	\$ 9,573.84	\$ 1.8729	4,974	\$ 9,315.11	\$ (258.72)	-2.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 115,613.45			\$ 116,535.54	\$ 922.09	0.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	1,849,577	\$ 6,288.56	\$ 0.0034	1,849,577	\$ 6,288.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	1,849,577	\$ 924.79	\$ 0.0005	1,849,577	\$ 924.79	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	-	\$ -	\$ 0.25	-	\$ -	\$ -	-
Debt Retirement Charge (DRC)		1,782,038	\$ -	\$ -	1,782,038	\$ -	\$ -	-
TOU - Off Peak	\$ 0.0650	1,202,225	\$ 78,144.64	\$ 0.0650	1,202,225	\$ 78,144.64	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	314,428	\$ 29,556.24	\$ 0.0940	314,428	\$ 29,556.24	\$ -	0.00%
TOU - On Peak	\$ 0.1320	332,924	\$ 43,945.96	\$ 0.1320	332,924	\$ 43,945.96	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	1,849,577	\$ 191,986.12	\$ 0.1038	1,849,577	\$ 191,986.12	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,849,577	\$ 203,638.45	\$ 0.1101	1,849,577	\$ 203,638.45	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 274,473.64			\$ 275,395.73	\$ 922.09	0.34%
HST	13%		\$ 35,681.57	13%		\$ 35,801.44	\$ 119.87	0.34%
Provincial Rebate	-8%		\$ (21,957.89)	-8%		\$ (22,031.66)	\$ (73.77)	0.34%
<b>Total Bill on TOU</b>			\$ 288,197.32			\$ 289,165.52	\$ 968.20	0.34%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 314,812.92			\$ 315,735.01	\$ 922.09	0.29%
HST	13%		\$ 40,925.68	13%		\$ 41,045.55	\$ 119.87	0.29%
Provincial Rebate	-8%		\$ (25,185.03)	-8%		\$ (25,258.80)	\$ (73.77)	0.29%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 330,553.56			\$ 331,521.76	\$ 968.20	0.29%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 326,465.25			\$ 327,387.35	\$ 922.09	0.28%
HST	13%		\$ 42,440.48	13%		\$ 42,560.36	\$ 119.87	0.28%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 368,905.74			\$ 369,947.70	\$ 1,041.97	0.28%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	-
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 368,905.74			\$ 369,947.70	\$ 1,041.97	0.28%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ -			\$ -	\$ -	
Line Losses on Cost of Power	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57		\$ -	\$ 0.57		\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ -			\$ -	\$ -	
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ -			\$ -	\$ -	
Wholesale Market Service Charge (WMSC)	\$ 0.0034	-	\$ -	\$ 0.0034	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	-	\$ -	\$ 0.0005	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
Debt Retirement Charge (DRC)		-	\$ -	\$ -	-	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	-	\$ -	\$ 0.0650	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.0940	-	\$ -	\$ 0.0940	-	\$ -	\$ -	
TOU - On Peak	\$ 0.1320	-	\$ -	\$ 0.1320	-	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.1038	-	\$ -	\$ 0.1038	-	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ -			\$ -	\$ -	
8% Provincial Rebate	-8%		\$ -	-8%		\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ -			\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Provincial Rebate	-8%		\$ -	-8%		\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ -			\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ -			\$ -	\$ -	
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ -			\$ -	\$ -	

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.67	1	\$ 23.67	\$ 26.70	1	\$ 26.70	\$ 3.03	12.80%
Distribution Volumetric Rate	\$ 0.0040	207	\$ 0.83	\$ -	207	\$ -	\$ (0.83)	-100.00%
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ (0.11)	1	\$ (0.11)	\$ 0.02	-15.38%
Volumetric Rate Riders	\$ 0.0003	207	\$ 0.07	\$ 0.0006	207	\$ 0.13	\$ 0.06	87.63%
<b>Sub-Total A (excluding pass through)</b>			\$ 24.44			\$ 26.72	\$ 2.28	9.35%
Line Losses on Cost of Power	\$ 0.0820	8	\$ 0.64	\$ 0.0820	8	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	207	\$ (0.13)	-\$ 0.00267	207	\$ (0.55)	\$ (0.43)	340.16%
GA Rate Riders	-\$ 0.0029		\$ -	-\$ 0.0031		\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	207	\$ 0.01	\$ 0.00006	207	\$ 0.01	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 25.54			\$ 27.40	\$ 1.86	7.27%
RTSR - Network	\$ 0.0074	215	\$ 1.60	\$ 0.0072	215	\$ 1.55	\$ (0.05)	-3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0068	215	\$ 1.47	\$ 0.0066	215	\$ 1.42	\$ (0.05)	-3.29%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 28.60			\$ 30.36	\$ 1.76	6.14%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	215	\$ 0.73	\$ 0.0034	215	\$ 0.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	215	\$ 0.11	\$ 0.0005	215	\$ 0.11	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			\$ -			\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	135	\$ 8.75	\$ 0.0650	135	\$ 8.75	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	35	\$ 3.31	\$ 0.0940	35	\$ 3.31	\$ -	0.00%
TOU - On Peak	\$ 0.1320	37	\$ 4.92	\$ 0.1320	37	\$ 4.92	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	207	\$ 21.49	\$ 0.1038	207	\$ 21.49	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	207	\$ 22.79	\$ 0.1101	207	\$ 22.79	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 46.66			\$ 48.42	\$ 1.76	3.77%
HST	13%		\$ 6.07	13%		\$ 6.29	\$ 0.23	3.77%
Total Bill on TOU (before 8% Provincial Rebate)			\$ 52.73			\$ 6.29	\$ 1.99	3.77%
8% Provincial Rebate	-8%		\$ (3.73)	-8%		\$ (3.87)	\$ (0.14)	3.77%
<b>Total Bill on TOU</b>			\$ 49.00			\$ 50.84	\$ 1.85	3.77%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 51.18			\$ 52.94	\$ 1.76	3.43%
HST	13%		\$ 6.65	13%		\$ 6.88	\$ 0.23	3.43%
Total Bill on Non-RPP Avg. Price (before 8% Provincial Rebate)			\$ 57.83			\$ 59.82	\$ 1.99	3.43%
8% Provincial Rebate	-8%		\$ (4.09)	-8%		\$ (4.23)	\$ (0.14)	3.43%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 53.74			\$ 55.58	\$ 1.85	3.43%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 52.48			\$ 54.24	\$ 1.76	3.35%
HST	13%		\$ 6.82	13%		\$ 7.05	\$ 0.23	3.35%
Total Bill on Average IESO WMP (before 8% Provincial Rebate)			\$ 59.31			\$ 61.29	\$ 1.99	3.35%
8% Provincial Rebate	-8%		\$ (4.20)	-8%		\$ (4.34)	\$ (0.14)	3.35%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 55.11			\$ 56.95	\$ 1.85	3.35%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.67	1	\$ 23.67	\$ 26.70	1	\$ 26.70	\$ 3.03	12.80%
Distribution Volumetric Rate	\$ 0.0040	750	\$ 3.00	\$ -	750	\$ -	\$ (3.00)	-100.00%
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ (0.11)	1	\$ (0.11)	\$ 0.02	-15.38%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.26	\$ 0.0006	750	\$ 0.48	\$ 0.23	87.63%
<b>Sub-Total A (excluding pass through)</b>			\$ 26.80			\$ 27.07	\$ 0.28	1.03%
Line Losses on Cost of Power	\$ 0.1038	28	\$ 2.95	\$ 0.1038	28	\$ 2.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	750	\$ (0.45)	-\$ 0.00267	750	\$ (2.00)	\$ (1.54)	340.16%
GA Rate Riders	-\$ 0.0029	750	\$ (2.18)	-\$ 0.0031	750	\$ (2.34)	\$ (0.16)	7.39%
Low Voltage Service Charge	\$ 0.00006	750	\$ 0.05	\$ 0.00006	750	\$ 0.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 27.73			\$ 26.30	\$ (1.43)	-5.16%
RTSR - Network	\$ 0.0074	778	\$ 5.79	\$ 0.0072	778	\$ 5.60	\$ (0.19)	-3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0068	778	\$ 5.31	\$ 0.0066	778	\$ 5.14	\$ (0.17)	-3.29%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 38.84			\$ 37.05	\$ (1.79)	-4.62%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	778	\$ 2.65	\$ 0.0034	778	\$ 2.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	778	\$ 0.39	\$ 0.0005	778	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
Debt Retirement Charge (DRC)	\$ 0.0070		\$ -	\$ -		\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.1038	750	\$ 77.85	\$ 0.1038	750	\$ 77.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 103.37			\$ 101.57	\$ (1.79)	-1.74%
HST	13%		\$ 13.44	13%		\$ 13.20	\$ (0.23)	-1.74%
Provincial Rebate	-8%		\$ (8.27)	-8%		\$ (8.13)	\$ 0.14	-1.74%
<b>Total Bill on TOU</b>			\$ 108.54			\$ 106.65	\$ (1.88)	-1.74%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 119.72			\$ 117.93	\$ (1.79)	-1.50%
HST	13%		\$ 15.56	13%		\$ 15.33	\$ (0.23)	-1.50%
<b>Total Bill on Non-RPP Avg. Price (before 8% Provincial Rebate)</b>			\$ 135.29			\$ 133.26	\$ (2.03)	-1.50%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 135.29			\$ 133.26	\$ (2.03)	-1.50%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 124.45			\$ 122.66	\$ (1.79)	-1.44%
HST	13%		\$ 16.18	13%		\$ 15.95	\$ (0.23)	-1.44%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 140.63			\$ 138.60	\$ (2.03)	-1.44%
8% Provincial Rebate	-8%		\$ (9.96)	-8%		\$ (9.81)	\$ 0.14	-1.44%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 130.67			\$ 128.79	\$ (1.88)	-1.44%



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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.67	1	\$ 23.67	\$ 26.70	1	\$ 26.70	\$ 3.03	12.80%
Distribution Volumetric Rate	\$ 0.0040	2000	\$ 8.00	\$ -	2000	\$ -	\$ (8.00)	-100.00%
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ (0.11)	1	\$ (0.11)	\$ 0.02	-15.38%
Volumetric Rate Riders	\$ 0.0003	2000	\$ 0.68	\$ 0.0006	2000	\$ 1.28	\$ 0.60	87.63%
<b>Sub-Total A (excluding pass through)</b>			\$ 32.22			\$ 27.87	\$ (4.35)	-13.50%
Line Losses on Cost of Power	\$ 0.1038	76	\$ 7.87	\$ 0.1038	76	\$ 7.87	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	2,000	\$ (1.21)	-\$ 0.00267	2,000	\$ (5.33)	\$ (4.12)	340.16%
GA Rate Riders	-\$ 0.0029	2,000	\$ (5.80)	-\$ 0.0031	2,000	\$ (6.23)	\$ (0.43)	7.39%
Low Voltage Service Charge	\$ 0.00006	2,000	\$ 0.12	\$ 0.00006	2,000	\$ 0.12	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 33.77			\$ 24.87	\$ (8.90)	-26.35%
RTSR - Network	\$ 0.0074	2,076	\$ 15.45	\$ 0.0072	2,076	\$ 14.95	\$ (0.50)	-3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0068	2,076	\$ 14.17	\$ 0.0066	2,076	\$ 13.70	\$ (0.47)	-3.29%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 63.39			\$ 53.52	\$ (9.87)	-15.57%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,076	\$ 7.06	\$ 0.0034	2,076	\$ 7.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,076	\$ 1.04	\$ 0.0005	2,076	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
Debt Retirement Charge (DRC)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.1038	2,000	\$ 207.60	\$ 0.1038	2,000	\$ 207.60	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 235.46			\$ 225.60	\$ (9.87)	-4.19%
HST	13%		\$ 30.61	13%		\$ 29.33	\$ (1.28)	-4.19%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 266.07			\$ 254.92	\$ (11.15)	-4.19%
8% Provincial Rebate	-8%		\$ (18.84)	-8%		\$ (18.05)	\$ 0.79	-4.19%
<b>Total Bill on TOU</b>			\$ 247.24			\$ 236.88	\$ (10.36)	-4.19%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 279.08			\$ 269.22	\$ (9.87)	-3.54%
HST	13%		\$ 36.28	13%		\$ 35.00	\$ (1.28)	-3.54%
<b>Total Bill on Non-RPP Avg. Price (before 8% Provincial Rebate)</b>			\$ 315.36			\$ 304.21	\$ (11.15)	-3.54%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 315.36			\$ 304.21	\$ (11.15)	-3.54%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.67	1	\$ 23.67	\$ 26.70	1	\$ 26.70	\$ 3.03	12.80%
Distribution Volumetric Rate	\$ 0.0040	500	\$ 2.00	\$ -	500	\$ -	\$ (2.00)	-100.00%
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ (0.11)	1	\$ (0.11)	\$ 0.02	-15.38%
Volumetric Rate Riders	\$ 0.0003	500	\$ 0.17	\$ 0.0006	500	\$ 0.32	\$ 0.15	87.63%
<b>Sub-Total A (excluding pass through)</b>			\$ 25.71			\$ 26.91	\$ 1.20	<b>4.67%</b>
Line Losses on Cost of Power	\$ 0.0820	19	\$ 1.55	\$ 0.0820	19	\$ 1.55	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	500	\$ (0.30)	-\$ 0.00267	500	\$ (1.33)	\$ (1.03)	340.16%
GA Rate Riders	-\$ 0.0029		\$ -	-\$ 0.0031		\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	500	\$ 0.03	\$ 0.00006	500	\$ 0.03	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57		\$ -	\$ 0.57		\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 26.99			\$ 27.16	\$ 0.17	<b>0.63%</b>
RTSR - Network	\$ 0.0074	519	\$ 3.86	\$ 0.0072	519	\$ 3.74	\$ (0.13)	-3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0068	519	\$ 3.54	\$ 0.0066	519	\$ 3.43	\$ (0.12)	-3.29%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 34.40			\$ 34.32	\$ (0.07)	<b>-0.21%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	519	\$ 1.76	\$ 0.0034	519	\$ 1.76	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	519	\$ 0.26	\$ 0.0005	519	\$ 0.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		500	\$ -	\$ -	500	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	325	\$ 21.13	\$ 0.0650	325	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	85	\$ 7.99	\$ 0.0940	85	\$ 7.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	90	\$ 11.88	\$ 0.1320	90	\$ 11.88	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	500	\$ 51.90	\$ 0.1038	500	\$ 51.90	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	500	\$ 55.05	\$ 0.1101	500	\$ 55.05	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 77.66			\$ 77.59	\$ (0.07)	<b>-0.09%</b>
HST	13%		\$ 10.10	13%		\$ 10.09	\$ (0.01)	-0.09%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 87.76			\$ 87.68	\$ (0.08)	-0.09%
Provincial Rebate	-8%		\$ (6.21)	-8%		\$ (6.21)	\$ 0.01	-0.09%
<b>Total Bill on TOU</b>			\$ 81.55			\$ 81.47	\$ (0.08)	<b>-0.09%</b>
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 88.57			\$ 88.50	\$ (0.07)	<b>-0.08%</b>
HST	13%		\$ 11.51	13%		\$ 11.50	\$ (0.01)	-0.08%
<b>Total Bill on Non-RPP Avg. Price (before 8% Provincial Rebate)</b>			\$ 100.08			\$ 100.00	\$ (0.08)	<b>-0.08%</b>
8% Provincial Rebate	-8%		\$ (7.09)	-8%		\$ (7.08)	\$ 0.01	-0.08%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 93.00			\$ 92.92	\$ (0.08)	<b>-0.08%</b>

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.49	1	\$ 5.49	\$ 5.63	1	\$ 5.63	\$ 0.14	2.55%
Distribution Volumetric Rate	\$ 15.0507	0.3	\$ 4.52	\$ 15.4416	0.3	\$ 4.63	\$ 0.12	2.60%
Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ (0.01)	1	\$ (0.01)	\$ 0.01	-50.00%
Volumetric Rate Riders	\$ -	0.3	\$ -	\$ -	0.3	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 9.99			\$ 10.25	\$ 0.27	2.68%
Line Losses on Cost of Power	\$ 0.1101	5	\$ 0.56	\$ 0.1101	5	\$ 0.56	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2141	0	\$ (0.06)	-\$ 1.16235	0	\$ (0.35)	\$ (0.28)	442.79%
GA Rate Riders	-\$ 0.0029	135	\$ (0.39)	\$ 0.0031	135	\$ (0.42)	\$ (0.03)	7.39%
Low Voltage Service Charge	\$ 0.01745	0	\$ 0.01	\$ 0.01745	0	\$ 0.01	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57		\$ -	\$ 0.57		\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 10.10			\$ 10.05	\$ (0.05)	-0.46%
RTSR - Network	\$ 2.1496	0	\$ 0.64	\$ 2.0943	0	\$ 0.63	\$ (0.02)	-2.57%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9743	0	\$ 0.59	\$ 1.9209	0	\$ 0.58	\$ (0.02)	-2.71%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 11.33			\$ 11.26	\$ (0.08)	-0.69%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	140	\$ 0.47	\$ 0.0034	140	\$ 0.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	140	\$ 0.07	\$ 0.0005	140	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)		135	\$ -	\$ -	135	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	87	\$ 5.68	\$ 0.0650	87	\$ 5.68	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	23	\$ 2.15	\$ 0.0940	23	\$ 2.15	\$ -	0.00%
TOU - On Peak	\$ 0.1320	24	\$ 3.20	\$ 0.1320	24	\$ 3.20	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	135	\$ 13.97	\$ 0.1038	135	\$ 13.97	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	135	\$ 14.81	\$ 0.1101	135	\$ 14.81	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 22.91			\$ 22.83	\$ (0.08)	-0.34%
HST	13%		\$ 2.98	13%		\$ 2.97	\$ (0.01)	-0.34%
Provincial Rebate	-8%		\$ (1.83)	-8%		\$ (1.83)	\$ 0.01	-0.34%
<b>Total Bill on TOU</b>			\$ 24.06			\$ 23.97	\$ (0.08)	-0.34%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 25.85			\$ 25.77	\$ (0.08)	-0.30%
HST	13%		\$ 3.36	13%		\$ 3.35	\$ (0.01)	-0.30%
<b>Total Bill on Non-RPP Avg. Price (before 8% Provincial Rebate)</b>			\$ 29.21			\$ 29.12	\$ (0.09)	-0.30%
8% Provincial Rebate	-8%		\$ (2.07)	-8%		\$ (2.06)	\$ 0.01	-0.30%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 27.14			\$ 27.06	\$ (0.08)	-0.30%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 26.69			\$ 26.61	\$ (0.08)	-0.29%
HST	13%		\$ 3.47	13%		\$ 3.46	\$ (0.01)	-0.29%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 30.16			\$ 30.07	\$ (0.09)	-0.29%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 30.16			\$ 30.07	\$ (0.09)	-0.29%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.00	1	\$ 2.00	\$ 1.95	1	\$ 1.95	\$ (0.05)	-2.50%
Distribution Volumetric Rate	\$ 5.3153	50	\$ 263.11	\$ 5.1752	49.5	\$ 256.17	\$ (6.93)	-2.64%
Fixed Rate Riders	\$ (0.11)	1	\$ (0.11)	\$ (0.02)	1	\$ (0.02)	\$ 0.09	-81.82%
Volumetric Rate Riders	\$ 0.7271	50	\$ 35.99	\$ 2.3245	49.5	\$ 115.06	\$ 79.07	219.71%
<b>Sub-Total A (excluding pass through)</b>			\$ 300.99			\$ 373.17	\$ 72.18	23.98%
Line Losses on Cost of Power	\$ 0.1101	2	\$ 0.21	\$ 0.1101	2	\$ 0.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2127	50	\$ (10.53)	-\$ 0.94157	50	\$ (46.61)	\$ (36.08)	342.62%
GA Rate Riders	-\$ 0.0029	50	\$ (0.14)	-\$ 0.0031	50	\$ (0.15)	\$ (0.01)	7.39%
Low Voltage Service Charge	\$ 0.01702	50	\$ 0.84	\$ 0.01702	50	\$ 0.84	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57		\$ -	\$ 0.57		\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 291.36			\$ 327.45	\$ 36.09	12.39%
RTSR - Network	\$ 2.0364	51	\$ 104.62	\$ 1.9840	51	\$ 101.93	\$ (2.69)	-2.58%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9249	51	\$ 98.89	\$ 1.8729	51	\$ 96.22	\$ (2.67)	-2.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 494.88			\$ 525.61	\$ 30.72	6.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	51	\$ 0.17	\$ 0.0034	51	\$ 0.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	51	\$ 0.03	\$ 0.0005	51	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
Debt Retirement Charge (DRC)		50	\$ -	\$ -	50	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	32	\$ 2.09	\$ 0.0650	32	\$ 2.09	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	8	\$ 0.79	\$ 0.0940	8	\$ 0.79	\$ -	0.00%
TOU - On Peak	\$ 0.1320	9	\$ 1.18	\$ 0.1320	9	\$ 1.18	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1038	50	\$ 5.14	\$ 0.1038	50	\$ 5.14	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	50	\$ 5.45	\$ 0.1101	50	\$ 5.45	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 499.14			\$ 529.86	\$ 30.72	6.16%
HST	13%		\$ 64.89	13%		\$ 68.88	\$ 3.99	6.16%
<b>Total Bill on TOU (before 8% Provincial Rebate)</b>			\$ 564.03			\$ 598.75	\$ 34.72	6.16%
8% Provincial Rebate	-8%		\$ (39.93)	-8%		\$ (42.39)	\$ (2.46)	6.16%
<b>Total Bill on TOU</b>			\$ 524.10			\$ 556.36	\$ 32.26	6.16%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 500.22			\$ 530.94	\$ 30.72	6.14%
HST	13%		\$ 65.03	13%		\$ 69.02	\$ 3.99	6.14%
<b>Total Bill on Non-RPP Avg. Price (before 8% Provincial Rebate)</b>			\$ 565.25			\$ 599.97	\$ 34.72	6.14%
8% Provincial Rebate	-8%		\$ (40.02)	-8%		\$ (42.48)	\$ (2.46)	6.14%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 525.23			\$ 557.49	\$ 32.26	6.14%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 2.29			\$ 2.29	\$ -	0.00%
HST	13%		\$ 0.30	13%		\$ 0.30	\$ -	0.00%
<b>Total Bill on Average IESO WMP (before 8% Provincial Rebate)</b>			\$ 2.59			\$ 2.59	\$ -	0.00%
8% Provincial Rebate	0%		\$ -	0%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 2.59			\$ 2.59	\$ -	0.00%

# **ATTACHMENT 6 COST ALLOCATION MODEL HORIZON UTILITIES RZ**



Ontario Energy Board

# 2019 Cost Allocation Model

## Sheet 11 Utility Information Sheet

Version 3.4

Name of LDC: Horizon Utilities Corporation

Application EB Number: EB-2016-0077

Date of Application: 5/11/2016

Contact Information:

Name: Indy Butany-DeSouza

Title: Vice President Regulatory Services

Phone Number: 905-317-4765

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

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Ontario Energy Board

# 2019 Cost Allocation Model

**EB-2016-0077**

## **Sheet I2 Class Selection -**

### **Instructions:**

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

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

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

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

Please provide summary identification of this Run

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

**\*\* Space available for additional information about this run**



Ontario Energy Board

# 2019 Cost Allocation Model

EB-2016-0077

## Sheet I3 Trial Balance Data

### Comparisons with RRWF

RRWF Reference:

9. cell F23	Return on Deemed Equity	\$19,960,670		
9. cell F19	Income Taxes (Grossed up)	\$3,145,640		
9. cell F22	Deemed Interest Expense	\$12,271,200		
9. cell F25	Service Revenue Requirement	\$124,213,335	From this Sheet	Differences?
	Revenue Requirement to be Used in this model (\$)	\$124,213,335	\$124,213,335	Rev Req Matches
4. cell G19	Rate Base (\$)	\$555,697,950		
	Rate Base to be Used in this model (\$)	\$555,697,950	\$555,697,950	Rate Base Matches

### Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	\$0				\$0
1010	Cash Advances and Working Funds	\$0				\$0
1020	Interest Special Deposits	\$0				\$0
1030	Dividend Special Deposits	\$0				\$0
1040	Other Special Deposits	\$0				\$0
1060	Term Deposits	\$0				\$0
1070	Current Investments	\$0				\$0
1100	Customer Accounts Receivable	\$0				\$0
1102	Accounts Receivable - Services	\$0				\$0
1104	Accounts Receivable - Recoverable Work	\$0				\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$0				\$0
1120	Accrued Utility Revenues	\$0				\$0
1130	Accumulated Provision for Uncollectible Accounts--Credit	\$0				\$0
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$0				\$0
1190	Miscellaneous Current and Accrued Assets	\$0				\$0
1200	Accounts Receivable from Associated Companies	\$0				\$0
1210	Notes Receivable from Associated Companies	\$0				\$0
1305	Fuel Stock	\$0				\$0
1330	Plant Materials and Operating Supplies	\$0				\$0
1340	Merchandise	\$0				\$0
1350	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$0				\$0
1408	Long Term Receivable - Street Lighting Transfer	\$0				\$0
1410	Other Special or Collateral Funds	\$0				\$0
1415	Sinking Funds	\$0				\$0
1425	Unamortized Debt Expense	\$0				\$0
1445	Unamortized Discount on Long-Term Debt--Debit	\$0				\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	\$0				\$0
1460	Other Non-Current Assets	\$0				\$0
1465	O.M.E.R.S. Past Service Costs	\$0				\$0
1470	Past Service Costs - Employee Future Benefits	\$0				\$0
1475	Past Service Costs - Other Pension Plans	\$0				\$0
1480	Portfolio Investments - Associated Companies	\$0				\$0
1485	Investment in Associated Companies - Significant Influence	\$0				\$0
1490	Investment in Subsidiary Companies	\$0				\$0
1505	Unrecovered Plant and Regulatory Study Costs	\$0				\$0
1508	Other Regulatory Assets	\$0				\$0
1510	Preliminary Survey and Investigation Charges	\$0				\$0
1515	Emission Allowance Inventory	\$0				\$0
1516	Emission Allowances Withheld	\$0				\$0
1518	RCVARetail	\$0				\$0
1520	Power Purchase Variance Account	\$0				\$0



1521	Special Purpose Charge Assessment Variance Account					\$0
1525	Miscellaneous Deferred Debits	\$0				\$0
1530	Deferred Losses from Disposition of Utility Plant	\$0				\$0
1531	Renewable Connection Capital Deferral Account					\$0
1532	Renewable Connection OM&A Deferral Account					\$0
1533	Renewable Connection Funding Adder Deferral Account					\$0
1534	Smart Grid Capital Deferral Account					\$0
1535	Smart Grid OM&A Deferral Account					\$0
1536	Smart Grid Funding Adder Deferral Account					\$0
1540	Unamortized Loss on Reacquired Debt	\$0				\$0
1545	Development Charge Deposits/ Receivables	\$0				\$0
1548	RCVASTR	\$0				\$0
1550	LV Variance Account					\$0
1555	Smart Meter Capital and Recovery Variance Account					\$0
1556	Smart Meter OM&A Variance Account					\$0
1560	Deferred Development Costs	\$0				\$0
1562	Deferred Payments in Lieu of Taxes	\$0				\$0
1563	Account 1563 - Deferred PILs Contra Account	\$0				\$0
1565	Conservation and Demand Management Expenditures and Recoveries	\$0				\$0
1566	CDM Contra Account					\$0
1567	Bd-approved CDM Variance Account					\$0
1568	LRAM Variance Account					\$0
1570	Qualifying Transition Costs	\$0				\$0
1571	Pre-market Opening Energy Variance	\$0				\$0
1572	Extraordinary Event Costs	\$0				\$0
1574	Deferred Rate Impact Amounts	\$0				\$0
1575	IFRS - CGAAP Transition PP&E Amounts					\$0
1576	Accounting Changes under CGAAP					\$0
1580	RSVAWMS	\$0				\$0
1582	RSVAONE-TIME	\$0				\$0
1584	RSVANW	\$0				\$0
1586	RSVACN	\$0				\$0
1588	RSVAPOWER	\$0				\$0
1589	RSVA-GA					\$0
1590	Recovery of Regulatory Asset Balances	\$0				\$0
1592	2006 PILs Variance					\$0
1595	Reg Balance Control Account					\$0
1605	Electric Plant in Service - Control Account	\$0				\$0
1606	Organization	\$0				\$0
1608	Franchises and Consents	\$0				\$0
1610	Miscellaneous Intangible Plant	\$0				\$0
1615	Land	\$0				\$0
1616	Land Rights	\$0				\$0
1620	Buildings and Fixtures	\$0				\$0
1630	Leasehold Improvements	\$0				\$0
1635	Boiler Plant Equipment	\$0				\$0
1640	Engines and Engine-Driven Generators	\$0				\$0
1645	Turbogenerator Units	\$0				\$0
1650	Reservoirs, Dams and Waterways	\$0				\$0
1655	Water Wheels, Turbines and Generators	\$0				\$0
1660	Roads, Railroads and Bridges	\$0				\$0
1665	Fuel Holders, Producers and Accessories	\$0				\$0
1670	Prime Movers	\$0				\$0
1675	Generators	\$0				\$0
1680	Accessory Electric Equipment	\$0				\$0
1685	Miscellaneous Power Plant Equipment	\$0				\$0
1705	Land	\$0				\$0
1706	Land Rights	\$0				\$0
1708	Buildings and Fixtures	\$0				\$0
1710	Leasehold Improvements	\$0				\$0
1715	Station Equipment	\$0				\$0
1720	Towers and Fixtures	\$0				\$0
1725	Poles and Fixtures	\$0				\$0
1730	Overhead Conductors and Devices	\$0				\$0
1735	Underground Conduit	\$0				\$0
1740	Underground Conductors and Devices	\$0				\$0
1745	Roads and Trails	\$0				\$0
1805	Land	\$361,637				\$361,637
1806	Land Rights	\$0				\$0
1808	Buildings and Fixtures	\$792,498				\$792,498
1810	Leasehold Improvements	\$0				\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0				\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$15,674,144				\$15,674,144
1825	Storage Battery Equipment	\$0				\$0
1830	Poles, Towers and Fixtures	\$110,098,419				\$110,098,419
1835	Overhead Conductors and Devices	\$72,532,600				\$72,532,600
1840	Underground Conduit	\$85,924,300		\$310,241		\$85,614,060
1845	Underground Conductors and Devices	\$100,141,258		\$5,442,979		\$94,698,279
1850	Line Transformers	\$100,901,269				\$100,901,269
1855	Services	\$35,421,843				\$35,421,843
1860	Meters	\$45,922,042				\$45,922,042
	blank row					
1865	Other Installations on Customer's Premises	\$0				\$0
1870	Leased Property on Customer Premises	\$0				\$0
1875	Street Lighting and Signal Systems	\$0				\$0
1905	Land	\$1,067,629				\$1,067,629
1906	Land Rights	\$90,487				\$90,487
1908	Buildings and Fixtures	\$32,566,449				\$32,566,449
1910	Leasehold Improvements	\$0				\$0
1915	Office Furniture and Equipment	\$4,004,396				\$4,004,396
1920	Computer Equipment - Hardware	\$12,894,274				\$12,894,274
1925	Computer Software	\$18,912,829				\$18,912,829
1930	Transportation Equipment	\$12,404,500				\$12,404,500
1935	Stores Equipment	\$417,864				\$417,864
1940	Tools, Shop and Garage Equipment	\$6,004,495				\$6,004,495
1945	Measurement and Testing Equipment	\$1,595,248				\$1,595,248
1950	Power Operated Equipment	\$35,360				\$35,360
1955	Communication Equipment	\$2,014,555				\$2,014,555

1960	Miscellaneous Equipment	\$0			\$0
1965	Water Heater Rental Units	\$0			\$0
1970	Load Management Controls - Customer Premises	\$312,338			\$312,338
1975	Load Management Controls - Utility Premises	\$0			\$0
1980	System Supervisory Equipment	\$1,882,817			\$1,882,817
1985	Sentinel Lighting Rental Units	\$0			\$0
1990	Other Tangible Property	\$0			\$0
1995	Contributions and Grants - Credit	(\$14,506,035)			(\$14,506,035)
2005	Property Under Capital Leases	\$900,000			\$900,000
2010	Electric Plant Purchased or Sold	\$0			\$0
2020	Experimental Electric Plant Unclassified	\$0			\$0
2030	Electric Plant and Equipment Leased to Others	\$0			\$0
2040	Electric Plant Held for Future Use	\$0			\$0
2050	Completed Construction Not Classified--Electric	\$0			\$0
2055	Construction Work in Progress--Electric	\$0			\$0
2060	Electric Plant Acquisition Adjustment	\$0			\$0
2065	Other Electric Plant Adjustment	\$0			\$0
2070	Other Utility Plant	\$0			\$0
2075	Non-Utility Property Owned or Under Capital Leases	\$0			\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$171,650,632)			(\$171,650,632)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0			\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0			\$0
2160	Accumulated Amortization of Other Utility Plant	\$0			\$0
2180	Accumulated Amortization of Non-Utility Property	\$0			\$0
2205	Accounts Payable	\$0			\$0
2208	Customer Credit Balances	\$0			\$0
2210	Current Portion of Customer Deposits	\$0			\$0
2215	Dividends Declared	\$0			\$0
2220	Miscellaneous Current and Accrued Liabilities	\$0			\$0
2225	Notes and Loans Payable	\$0			\$0
2240	Accounts Payable to Associated Companies	\$0			\$0
2242	Notes Payable to Associated Companies	\$0			\$0
2250	Debt Retirement Charges (DRC) Payable	\$0			\$0
2252	Transmission Charges Payable	\$0			\$0
2254	Electrical Safety Authority Fees Payable	\$0			\$0
2256	Independent Market Operator Fees and Penalties Payable	\$0			\$0
2260	Current Portion of Long Term Debt	\$0			\$0
2262	Ontario Hydro Debt - Current Portion	\$0			\$0
2264	Pensions and Employee Benefits - Current Portion	\$0			\$0
2268	Accrued Interest on Long Term Debt	\$0			\$0
2270	Matured Long Term Debt	\$0			\$0
2272	Matured Interest on Long Term Debt	\$0			\$0
2285	Obligations Under Capital Leases--Current	\$0			\$0
2290	Commodity Taxes	\$0			\$0
2292	Payroll Deductions / Expenses Payable	\$0			\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	\$0			\$0
2296	Future Income Taxes - Current	\$0			\$0
2305	Accumulated Provision for Injuries and Damages	\$0			\$0
2306	Employee Future Benefits	\$0			\$0
2308	Other Pensions - Past Service Liability	\$0			\$0
2310	Vested Sick Leave Liability	\$0			\$0
2315	Accumulated Provision for Rate Refunds	\$0			\$0
2320	Other Miscellaneous Non-Current Liabilities	\$0			\$0
2325	Obligations Under Capital Lease--Non-Current	\$0			\$0
2330	Development Charge Fund	\$0			\$0
2335	Long Term Customer Deposits	\$0			\$0
2340	Collateral Funds Liability	\$0			\$0
2345	Unamortized Premium on Long Term Debt	\$0			\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	\$0			\$0
2350	Future Income Tax - Non-Current	\$0			\$0
2405	Other Regulatory Liabilities	\$0			\$0
2410	Deferred Gains from Disposition of Utility Plant	\$0			\$0
2415	Unamortized Gain on Reacquired Debt	\$0			\$0
2425	Other Deferred Credits	\$0			\$0
2435	Accrued Rate-Payer Benefit	\$0			\$0
2505	Debentures Outstanding - Long Term Portion	\$0			\$0
2510	Debtenture Advances	\$0			\$0
2515	Reacquired Bonds	\$0			\$0
2520	Other Long Term Debt	\$0			\$0
2525	Term Bank Loans - Long Term Portion	\$0			\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0			\$0
2550	Advances from Associated Companies	\$0			\$0
3005	Common Shares Issued	\$0			\$0
3008	Preference Shares Issued	\$0			\$0
3010	Contributed Surplus	\$0			\$0
3020	Donations Received	\$0			\$0
3022	Development Charges Transferred to Equity	\$0			\$0
3026	Capital Stock Held in Treasury	\$0			\$0
3030	Miscellaneous Paid-In Capital	\$0			\$0
3035	Installments Received on Capital Stock	\$0			\$0
3040	Appropriated Retained Earnings	\$0			\$0
3045	Unappropriated Retained Earnings	\$0			\$0
3046	Balance Transferred From Income	\$0	\$0	\$260,538	(\$19,700,132)
3047	Appropriations of Retained Earnings - Current Period	\$0			\$0
3048	Dividends Payable-Preference Shares	\$0			\$0
3049	Dividends Payable-Common Shares	\$0			\$0
3055	Adjustment to Retained Earnings	\$0			\$0
3065	Unappropriated Undistributed Subsidiary Earnings	\$0			\$0
3075	Non-Utility Shareholders' Equity				\$0
4006	Residential Energy Sales	\$0			\$0
4010	Commercial Energy Sales	\$0			\$0
4015	Industrial Energy Sales	\$0			\$0
4020	Energy Sales to Large Users	\$0			\$0
4025	Street Lighting Energy Sales	\$0			\$0
4030	Sentinel Lighting Energy Sales	\$0			\$0
4035	General Energy Sales	\$0			\$0
4040	Other Energy Sales to Public Authorities	\$0			\$0
4045	Energy Sales to Railroads and Railways	\$0			\$0
4050	Revenue Adjustment	\$0			\$0

4055	Energy Sales for Resale	\$0				\$0
4060	Interdepartmental Energy Sales	\$0				\$0
4062	Billed WMS	\$0				\$0
4064	Billed-One-Time	\$0				\$0
4066	Billed NW	\$0				\$0
4068	Billed CN	\$0				\$0
4069	Billed LV	\$0				\$0
4080	Distribution Services Revenue					\$0
4082	Retail Services Revenues	(\$999,088)				(\$999,088)
4084	Service Transaction Requests (STR) Revenues	(\$7,755)				(\$7,755)
4086	SSS Admin Charge					\$0
4090	Electric Services Incidental to Energy Sales	\$0				\$0
4105	Transmission Charges Revenue	\$0				\$0
4110	Transmission Services Revenue	\$0				\$0
4205	Interdepartmental Rents	\$0				\$0
4210	Rent from Electric Property	(\$1,601,159)				(\$1,601,159)
4215	Other Utility Operating Income	\$0				\$0
4220	Other Electric Revenues	\$0				\$0
4225	Late Payment Charges	(\$875,000)				(\$875,000)
4230	Sales of Water and Water Power	\$0				\$0
4235	Miscellaneous Service Revenues					\$0
4235-1	Account Set Up Charges	(\$1,416,320)				(\$1,416,320)
4235-90	Miscellaneous Service Revenues - Residual	\$0				\$0
4240	Provision for Rate Refunds	\$0				\$0
4245	Government Assistance Directly Credited to Income	(\$1,281,000)				(\$1,281,000)
4305	Regulatory Debits	\$0				\$0
4310	Regulatory Credits	\$0				\$0
4315	Revenues from Electric Plant Leased to Others	\$0				\$0
4320	Expenses of Electric Plant Leased to Others	\$0				\$0
4324	Special Purpose Charge Recovery					\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$352,373)				(\$352,373)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0				\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0				\$0
4340	Profits and Losses from Financial Instrument Investments	\$0				\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0				\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0				\$0
4355	Gain on Disposition of Utility and Other Property	\$0				\$0
4360	Loss on Disposition of Utility and Other Property	\$2,613,609				\$2,613,609
4365	Gains from Disposition of Allowances for Emission	\$0				\$0
4370	Losses from Disposition of Allowances for Emission	\$0				\$0
4375	Revenues from Non-Utility Operations	\$0				\$0
4380	Expenses of Non-Utility Operations	\$0				\$0
4385	Non-Utility Rental Income	\$0				\$0
4390	Miscellaneous Non-Operating Income	(\$619,939)				(\$619,939)
4395	Rate-Payer Benefit Including Interest	\$0				\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0				\$0
4405	Interest and Dividend Income	(\$82,265)				(\$82,265)
4415	Equity in Earnings of Subsidiary Companies	\$0				\$0
4505	Operation Supervision and Engineering	\$0				\$0
4510	Fuel	\$0				\$0
4515	Steam Expense	\$0				\$0
4520	Steam From Other Sources	\$0				\$0
4525	Steam Transferred--Credit	\$0				\$0
4530	Electric Expense	\$0				\$0
4535	Water For Power	\$0				\$0
4540	Water Power Taxes	\$0				\$0
4545	Hydraulic Expenses	\$0				\$0
4550	Generation Expense	\$0				\$0
4555	Miscellaneous Power Generation Expenses	\$0				\$0
4560	Rents	\$0				\$0
4565	Allowances for Emissions	\$0				\$0
4605	Maintenance Supervision and Engineering	\$0				\$0
4610	Maintenance of Structures	\$0				\$0
4615	Maintenance of Boiler Plant	\$0				\$0
4620	Maintenance of Electric Plant	\$0				\$0
4625	Maintenance of Reservoirs, Dams and Waterways	\$0				\$0
4630	Maintenance of Water Wheels, Turbines and Generators	\$0				\$0
4635	Maintenance of Generating and Electric Plant	\$0				\$0
4640	Maintenance of Miscellaneous Power Generation Plant	\$0				\$0
4705	Power Purchased	\$239,887,129				\$239,887,129
4708	Charges-WMS	\$19,284,410				\$19,284,410
4710	Cost of Power Adjustments	\$265,778,593				\$265,778,593
4712	Charges-One-Time	\$0				\$0
4714	Charges-NW	\$32,904,999				\$32,904,999
4715	System Control and Load Dispatching	\$0				\$0
4716	Charges-CN	\$34,783,293				\$34,783,293
4720	Other Expenses	\$0				\$0
4725	Competition Transition Expense	\$0				\$0
4730	Rural Rate Assistance Expense	\$0				\$0
4750	Charges-LV	\$314,267				\$314,267
4751	Charges - Smart Metering Entity Charge	\$1,667,941				\$1,667,941
4805	Operation Supervision and Engineering	\$0				\$0
4810	Load Dispatching	\$0				\$0
4815	Station Buildings and Fixtures Expenses	\$0				\$0
4820	Transformer Station Equipment - Operating Labour	\$0				\$0
4825	Transformer Station Equipment - Operating Supplies and Expense	\$0				\$0
4830	Overhead Line Expenses	\$0				\$0
4835	Underground Line Expenses	\$0				\$0
4840	Transmission of Electricity by Others	\$0				\$0
4845	Miscellaneous Transmission Expense	\$0				\$0
4850	Rents	\$0				\$0
4905	Maintenance Supervision and Engineering	\$0				\$0
4910	Maintenance of Transformer Station Buildings and Fixtures	\$0				\$0
4916	Maintenance of Transformer Station Equipment	\$0				\$0
4930	Maintenance of Towers, Poles and Fixtures	\$0				\$0
4935	Maintenance of Overhead Conductors and Devices	\$0				\$0
4940	Maintenance of Overhead Lines - Right of Way	\$0				\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	\$0				\$0

4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$0				\$0
4960	Maintenance of Underground Lines	\$0				\$0
4965	Maintenance of Miscellaneous Transmission Plant	\$0				\$0
5005	Operation Supervision and Engineering	\$5,312,654				\$5,312,654
5010	Load Dispatching	\$2,495,626				\$2,495,626
5012	Station Buildings and Fixtures Expense	\$662,870				\$662,870
5014	Transformer Station Equipment - Operation Labour	\$0				\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0				\$0
5016	Distribution Station Equipment - Operation Labour	\$147,949				\$147,949
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$312,421				\$312,421
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$256,820				\$256,820
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$749,613				\$749,613
5030	Overhead Subtransmission Feeders - Operation	\$0				\$0
5035	Overhead Distribution Transformers - Operation	\$747				\$747
5040	Underground Distribution Lines and Feeders - Operation Labour	\$301,485				\$301,485
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$907,061				\$907,061
5050	Underground Subtransmission Feeders - Operation	\$0				\$0
5055	Underground Distribution Transformers - Operation	\$5,565				\$5,565
5060	Street Lighting and Signal System Expense	\$0				\$0
5065	Meter Expense	\$5,455,484				\$5,455,484
5070	Customer Premises - Operation Labour	\$663,815				\$663,815
5075	Customer Premises - Materials and Expenses	\$68,708				\$68,708
5085	Miscellaneous Distribution Expense	\$10,919,088				\$10,919,088
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0				\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0				\$0
5096	Other Rent	\$331,423				\$331,423
5105	Maintenance Supervision and Engineering	\$39,939				\$39,939
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$375,545				\$375,545
5112	Maintenance of Transformer Station Equipment	\$0				\$0
5114	Maintenance of Distribution Station Equipment	\$390,137				\$390,137
5120	Maintenance of Poles, Towers and Fixtures	\$54,708				\$54,708
5125	Maintenance of Overhead Conductors and Devices	\$928,467				\$928,467
5130	Maintenance of Overhead Services	\$106,268				\$106,268
5135	Overhead Distribution Lines and Feeders - Right of Way	\$1,013,892				\$1,013,892
5145	Maintenance of Underground Conduit	\$128,887				\$128,887
5150	Maintenance of Underground Conductors and Devices	\$531,688				\$531,688
5155	Maintenance of Underground Services	\$22,870				\$22,870
5160	Maintenance of Line Transformers	\$168,257				\$168,257
5165	Maintenance of Street Lighting and Signal Systems	\$0				\$0
5170	Sentinel Lights - Labour	\$0				\$0
5172	Sentinel Lights - Materials and Expenses	\$0				\$0
5175	Maintenance of Meters	\$142,478				\$142,478
5178	Customer Installations Expenses- Leased Property	\$0				\$0
5185	Water Heater Rentals - Labour	\$0				\$0
5186	Water Heater Rentals - Materials and Expenses	\$0				\$0
5190	Water Heater Controls - Labour	\$0				\$0
5192	Water Heater Controls - Materials and Expenses	\$0				\$0
5195	Maintenance of Other Installations on Customer Premises	\$0				\$0
5205	Purchase of Transmission and System Services	\$0				\$0
5210	Transmission Charges	\$0				\$0
5215	Transmission Charges Recovered	\$0				\$0
5305	Supervision	\$0				\$0
5310	Meter Reading Expense	\$0				\$0
5315	Customer Billing	\$0				\$0
5320	Collecting	\$187,267				\$187,267
5325	Collecting- Cash Over and Short	\$0				\$0
5330	Collection Charges	\$0				\$0
5335	Bad Debt Expense	\$1,531,413				\$1,531,413
5340	Miscellaneous Customer Accounts Expenses	\$9,145,439				\$9,145,439
5405	Supervision	\$0				\$0
5410	Community Relations - Sundry	\$0				\$0
5415	Energy Conservation	\$0				\$0
5420	Community Safety Program	\$0				\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0				\$0
5505	Supervision	\$0				\$0
5510	Demonstrating and Selling Expense	\$0				\$0
5515	Advertising Expense	\$0				\$0
5520	Miscellaneous Sales Expense	\$0				\$0
5605	Executive Salaries and Expenses	\$2,289,812				\$2,289,812
5610	Management Salaries and Expenses	\$3,902,106				\$3,902,106
5615	General Administrative Salaries and Expenses	\$2,893,526				\$2,893,526
5620	Office Supplies and Expenses	\$3,124,421				\$3,124,421
5625	Administrative Expense Transferred Credit	(\$1,824,854)				(\$1,824,854)
5630	Outside Services Employed	\$2,524,650				\$2,524,650
5635	Property Insurance	\$155,220				\$155,220
5640	Injuries and Damages	\$579,185				\$579,185
5645	Employee Pensions and Benefits	\$1,529,345				\$1,529,345
5650	Franchise Requirements	\$0				\$0
5655	Regulatory Expenses	\$1,306,039				\$1,306,039
5660	General Advertising Expenses	\$14,867				\$14,867
5665	Miscellaneous General Expenses	\$1,122,075				\$1,122,075
5670	Rent	\$0				\$0
5675	Maintenance of General Plant	\$2,103,442				\$2,103,442
5680	Electrical Safety Authority Fees	\$0				\$0
5681	Special Purpose Charge Expense	\$0				\$0
5685	Independent Market Operator Fees and Penalties	\$0				\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$22,154,262		\$146,880		\$22,007,382
5710	Amortization of Limited Term Electric Plant	\$1,332,609				\$1,332,609
5715	Amortization of Intangibles and Other Electric Plant	\$1,791,561				\$1,791,561
5720	Amortization of Electric Plant Acquisition Adjustments	\$0				\$0

5725	Miscellaneous Amortization	\$0				\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0				\$0
5735	Amortization of Deferred Development Costs	\$0				\$0
5740	Amortization of Deferred Charges	\$0				\$0
6005	Interest on Long Term Debt	\$0	\$0	\$160,171	\$12,111,029	\$0
6010	Amortization of Debt Discount and Expense	\$0				\$0
6015	Amortization of Premium on Debt Credit	\$0				\$0
6020	Amortization of Loss on Reacquired Debt	\$0				\$0
6025	Amortization of Gain on Reacquired Debt--Credit	\$0				\$0
6030	Interest on Debt to Associated Companies	\$0				\$0
6035	Other Interest Expense	\$0				\$0
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$0				\$0
6042	Allowance For Other Funds Used During Construction	\$0				\$0
6045	Interest Expense on Capital Lease Obligations	\$0				\$0
6105	Taxes Other Than Income Taxes	\$318,611				\$318,611
6110	Income Taxes	\$7,271,540	(\$7,271,540)	\$41,059		\$3,104,581
6115	Provision for Future Income Taxes	\$0				\$0
6205	Donations					\$0
6205-1	Sub-account LEAP Funding	\$160,364				\$160,364
6210	Life Insurance	\$0				\$0
6215	Penalties	\$0				\$0
6225	Other Deductions	\$0				\$0
6305	Extraordinary Income	\$0				\$0
6310	Extraordinary Deductions	\$0				\$0
6315	Income Taxes, Extraordinary Items	\$0				\$0
6405	Discontinues Operations - Income/ Gains	\$0				\$0
6410	Discontinued Operations - Deductions/ Losses	\$0				\$0
6415	Income Taxes, Discontinued Operations	\$0				\$0

\$0



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

Asset Accounts Directly Allocated

\$5,753,219

# 2019 Cost Allocation Model

**EB-2016-0077**
**Sheet I4 Break Out Worksheet -**
**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$476,716,586
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-					-
1805	Land	\$361,637		(\$361,637)	-					
1805-1	Land Station >50 kV			\$0	-					-
1805-2	Land Station <50 kV		100.00%	\$361,637	361,637					361,637
1806	Land Rights	\$0		\$0	-					
1806-1	Land Rights Station >50 kV			\$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-
1808	Buildings and Fixtures	\$792,498		(\$792,498)	-					
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$792,498	792,498			\$ (539,599)		252,899
1810	Leasehold Improvements	\$0		(\$0)	-					
1810-1	Leasehold Improvements >50 kV			\$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	0					0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$15,674,144		(\$15,674,144)	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-			\$ -		-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		93.19%	\$14,606,735	14,606,735			\$ (2,229,059)		12,377,676
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		6.81%	\$1,067,409	1,067,409			\$ (162,892)		904,517
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-
1830	Poles, Towers and Fixtures	\$110,098,419		(\$110,098,419)	-					



# 2019 Cost Allocation Model

EB-2016-0077

## Sheet I4 Break Out Worksheet -

**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$476,716,586
--	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		52.10%	\$57,361,276	57,361,276	(\$1,793,887)	\$1,373,716	\$ (9,161,493)		47,779,613
1830-5	Poles, Towers and Fixtures - Secondary		47.90%	\$52,737,143	52,737,143	(\$1,649,274)	\$1,262,975	\$ (8,422,946)		43,927,898
1835	Overhead Conductors and Devices	\$72,532,600		(\$72,532,600)	-					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-	\$0				-
1835-4	Overhead Conductors and Devices - Primary		61.27%	\$44,440,724	44,440,724	(\$1,389,816)	\$1,064,288	\$ (5,701,145)		38,414,051
1835-5	Overhead Conductors and Devices - Secondary		38.73%	\$28,091,876	28,091,876	(\$878,531)	\$672,758	\$ (3,603,809)		24,282,295
1840	Underground Conduit	\$85,614,060		(\$85,614,060)	-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-	\$0				-
1840-4	Underground Conduit - Primary		98.00%	\$83,901,778	83,901,778	(\$2,623,900)	\$2,009,321	\$ (2,744,936)		80,542,263
1840-5	Underground Conduit - Secondary		2.00%	\$1,712,281	1,712,281	(\$53,549)	\$41,007	\$ (56,019)		1,643,720
1845	Underground Conductors and Devices	\$94,698,279		(\$94,698,279)	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-	\$0				-
1845-4	Underground Conductors and Devices - Primary		68.44%	\$64,811,502	64,811,502	(\$2,026,881)	\$1,552,138	\$ (16,460,891)		47,875,868
1845-5	Underground Conductors and Devices - Secondary		31.56%	\$29,886,777	29,886,777	(\$934,663)	\$715,743	\$ (7,590,674)		22,077,183
1850	Line Transformers	\$100,901,269		\$0	100,901,269	(\$3,155,534)	\$2,416,433	\$ (40,065,606)		60,096,563
1855	Services	\$35,421,843		\$0	35,421,843			\$ (4,572,663)		30,849,180
1860	Meters	\$45,922,042		\$0	45,922,042			\$ (22,287,602)		23,634,439



Ontario Energy Board

# 2019 Cost Allocation Model

EB-2016-0077

## Sheet I4 Break Out Worksheet -

**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$476,716,586
--	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
	Total	\$562,016,791		(\$0)	\$562,016,791	(\$14,506,035)	\$11,108,380	(\$123,599,334)	\$0	435,019,802
	SUB TOTAL from I3	\$562,016,791								





# 2019 Cost Allocation Model

EB-2016-0077

## Sheet I4 Break Out Worksheet -

**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$476,716,586
--	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$1,067,629			1,067,629					\$ 1,067,629
1906	Land Rights	\$90,487			90,487			\$ (28,363)		\$ 62,124
1908	Buildings and Fixtures	\$32,566,449			32,566,449			\$ (9,799,934)		\$ 22,766,515
1910	Leasehold Improvements	\$0			-					\$ -
1915	Office Furniture and Equipment	\$4,004,396			4,004,396			\$ (3,022,642)		\$ 981,755
1920	Computer Equipment - Hardware	\$12,894,274			12,894,274			\$ (10,909,055)		\$ 1,985,219
1925	Computer Software	\$18,912,829			18,912,829			\$ (16,839,875)		\$ 2,072,953
1930	Transportation Equipment	\$12,404,500			12,404,500			\$ (10,031,984)		\$ 2,372,517
1935	Stores Equipment	\$417,864			417,864			\$ (408,994)		\$ 8,870
1940	Tools, Shop and Garage Equipment	\$6,004,495			6,004,495			\$ (3,498,469)		\$ 2,506,026
1945	Measurement and Testing Equipment	\$1,595,248			1,595,248			\$ (1,096,481)		\$ 498,767
1950	Power Operated Equipment	\$35,360			35,360			\$ (35,354)		\$ 6
1955	Communication Equipment	\$2,014,555			2,014,555			\$ (1,622,725)		\$ 391,830
1960	Miscellaneous Equipment	\$0			-					\$ -
1970	Load Management Controls - Customer Premises	\$312,338			312,338			\$ (312,325)		\$ 13
1975	Load Management Controls - Utility Premises	\$0			-					\$ -
1980	System Supervisory Equipment	\$1,882,817			1,882,817			\$ (953,476)		\$ 929,341
1990	Other Tangible Property	\$0			-					\$ -
2005	Property Under Capital Leases	\$900,000			900,000			\$ (600,000)		\$ 300,000
2010	Electric Plant Purchased or Sold	\$0			-					\$ -
<b>Total</b>		<b>\$95,103,243</b>		<b>\$0</b>	<b>\$95,103,243</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$59,159,678)</b>	<b>\$0</b>	<b>\$35,943,565</b>
SUB TOTAL from I3		\$95,103,243								
I3 Directly Allocated		\$5,753,219								
<b>Grand Total</b>		<b>\$662,873,253</b>		<b>(\$0)</b>	<b>\$657,120,034</b>	<b>(\$14,506,035)</b>	<b>\$11,108,380</b>	<b>(\$182,759,012)</b>	<b>\$0</b>	<b>\$470,963,367</b>

# 2019 Cost Allocation Model

**EB-2016-0077**

## Sheet I4 Break Out Worksheet -

**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$476,716,586
--	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1995	Contributed Capital - 1995	(\$14,506,035)				\$14,506,035	Balanced			
2105	Accumulated Depreciation - 2105	(\$171,650,632)						\$171,650,632	Balanced	
2120	Accumulated Depreciation - 2120	\$0							\$0	Balanced
Total		(\$186,156,667)								
Net Assets		\$476,716,586				Net Fixed Assets Match				

### Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$22,007,382
5710	Amortization of Limited Term Electric Plant	\$1,332,609
5715	Amortization of Intangibles and Other Electric Plant	\$1,791,561
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
	<b>Total Amortization Expense</b>	<b>\$25,131,552</b>



Ontario Energy Board

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Sheet I4 Break Out

**Instructions:**

This is an input sheet for the Break Out (BO) Worksheet

**\*\*Please see Instructions tab for details\*\***

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
Account	Description	5705	5710	5715	5720
		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV	\$34,745			
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$ -			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$ 385,812			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$ 28,194			
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				
1830	Poles, Towers and Fixtures				



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Sheet 14 Break Out

**Instructions:**

This is an input sheet for the Break Out

**\*\*Please see Instructions tab for details**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
Account	Description	5705	5710	5715	5720
		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary	\$ 1,298,458	\$164,797	\$221,553	
1830-5	Poles, Towers and Fixtures - Secondary	\$ 1,193,784	\$151,512	\$203,693	
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery				
1835-4	Overhead Conductors and Devices - Primary	\$ 713,573	\$127,677	\$171,649	
1835-5	Overhead Conductors and Devices - Secondary	\$ 451,064	\$80,707	\$108,502	
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery				
1840-4	Underground Conduit - Primary	\$ 21,871	\$241,047	\$324,063	
1840-5	Underground Conduit - Secondary	\$ 446	\$4,919	\$6,614	
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery				
1845-4	Underground Conductors and Devices - Primary	\$ 1,726,947	\$186,201	\$250,329	
1845-5	Underground Conductors and Devices - Secondary	\$ 864,085	\$85,864	\$115,435	
1850	Line Transformers	\$ 5,798,589	\$289,886	\$389,723	
1855	Services	\$ 820,427			
1860	Meters	\$ 2,943,456			



Ontario Energy Board

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Sheet I4 Break Out

**Instructions:**

This is an input sheet for the Break Out of

**\*\*Please see Instructions tab for details**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
Account	Description	5705	5710	5715	5720
		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	Total	\$16,281,450	\$1,332,609	\$1,791,561	\$0
	SUB TOTAL from I3				
		5705	5710	5715	5720



Ontario Energy Board

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EB-2016-0077

Sheet I4 Break Out

**Instructions:**

This is an input sheet for the Break Out

**\*\*Please see Instructions tab for details**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0			
1906	Land Rights	\$3,337			
1908	Buildings and Fixtures	\$1,063,968			
1910	Leasehold Improvements	\$0			
1915	Office Furniture and Equipment	\$365,378			
1920	Computer Equipment - Hardware	\$1,177,170			
1925	Computer Software	\$972,973			
1930	Transportation Equipment	\$934,791			
1935	Stores Equipment	\$17,738			
1940	Tools, Shop and Garage Equipment	\$506,399			
1945	Measurement and Testing Equipment	\$137,911			
1950	Power Operated Equipment	\$0			
1955	Communication Equipment	\$135,046			
1960	Miscellaneous Equipment				
1970	Load Management Controls - Customer Premises	\$0			
1975	Load Management Controls - Utility Premises				
1980	System Supervisory Equipment	\$111,222			
1990	Other Tangible Property				
2005	Property Under Capital Leases	\$300,000			
2010	Electric Plant Purchased or Sold				
Total		\$5,725,932	\$0	\$0	\$0
SUB TOTAL from I3					
I3 Directly Allocated					
Grand Total		\$22,007,382	\$1,332,609	\$1,791,561	\$0



Ontario Energy Board

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EB-2016-0077

Sheet 14 Break Out

**Instructions:**

This is an input sheet for the Break Out of

**\*\*Please see Instructions tab for details**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
<b>To be Prorated</b>					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	<b>Total</b>				
	<b>Net Assets</b>				
<b>Amortization Expenses</b>					
5705	Amortization Expense - Property, Plant, and Equipment	(\$22,007,382)	Balanced		
5710	Amortization of Limited Term Electric Plant		(\$1,332,609)	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			(\$1,791,561)	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	<b>Total Amortization Expense</b>				Balanced



Ontario Energy Board

# 2019 Cost Allocation Model

**EB-2016-0077**

## **Sheet I5.1 Miscellaneous Data Worksheet -**

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

2545.28

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

40%

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

12%

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

0%





Ontario Energy Board

# 2019 Cost Allocation Model

**EB-2016-0077**

**Sheet 15.2 Weighting Factors Worksheet -**

Insert Weighting Factor for Services Account 1855

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
1.0	1.4	1.9			0.0			

Insert Weighting Factor for Billing and Collecting

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



Ontario Energy Board

# 2019 Cost Allocation Model

EB-2016-0077

## Sheet I6.1 Revenue Worksheet -

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

Total kWhs from Load Forecast	8,211,302
-------------------------------	-----------

Deficiency/sufficiency ( RRWF 8. cell F51)	- 2,724,259
--	-------------

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

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

# 2017 Cost Allocation Model

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

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

**Bad Debt Data**

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

**Street Lighting Adjustment Factors**

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

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

Street Lighting Adjustment Factors	
Primary	9.0100
Line Transformer	9.0100

# 2019 Cost Allocation Model

EB-2016-0077

**Sheet 18 Demand Data Worksheet -**

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes	Total	1	2	3	5	6	7	8	9	11
		Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
CO-INCIDENT PEAK										
1 CP										
Transformation CP TCP1	942,052	378,860	105,387	304,958	25,181	123,151	-	-	942	3,574
Bulk Delivery CP BCP1	942,052	378,860	105,387	304,958	25,181	123,151	-	-	942	3,574
Total Sytem CP DCP1	942,052	378,860	105,387	304,958	25,181	123,151	-	-	942	3,574
4 CP										
Transformation CP TCP4	3,644,606	1,399,558	387,727	1,139,126	123,307	564,938	9,091	51	4,348	16,459
Bulk Delivery CP BCP4	3,644,606	1,399,558	387,727	1,139,126	123,307	564,938	9,091	51	4,348	16,459
Total Sytem CP DCP4	3,644,606	1,399,558	387,727	1,139,126	123,307	564,938	9,091	51	4,348	16,459
12 CP										
Transformation CP TCP12	9,960,550	3,418,711	1,058,994	3,131,693	417,910	1,823,211	64,709	518	14,506	30,300
Bulk Delivery CP BCP12	9,960,550	3,418,711	1,058,994	3,131,693	417,910	1,823,211	64,709	518	14,506	30,300
Total Sytem CP DCP12	9,960,550	3,418,711	1,058,994	3,131,693	417,910	1,823,211	64,709	518	14,506	30,300
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider DNCP1	1,154,625	399,807	139,144	321,923	52,533	202,283	9,708	132	1,794	27,302
Primary NCP PNCP1	1,154,625	399,807	139,144	321,923	52,533	202,283	9,708	132	1,794	27,302
Line Transformer NCP LTNCP1	738,995	399,807	139,144	188,410	-	-	9,708	132	1,794	-
Secondary NCP SNCP1	685,793	399,807	139,144	135,208	-	-	9,708	132	1,794	-
4 NCP										
Classification NCP from Load Data Provider DNCP4	4,395,232	1,492,703	519,937	1,227,501	201,025	799,867	38,022	445	6,525	109,207
Primary NCP PNCP4	4,395,232	1,492,703	519,937	1,227,501	201,025	799,867	38,022	445	6,525	109,207
Line Transformer NCP LTNCP4	2,776,042	1,492,703	519,937	718,411	-	-	38,022	445	6,525	-
Secondary NCP SNCP4	2,573,182	1,492,703	519,937	515,550	-	-	38,022	445	6,525	-
12 NCP										
Classification NCP from Load Data Provider DNCP12	11,603,070	3,791,868	1,359,278	3,408,995	544,216	2,042,006	110,293	1,051	17,741	327,622
Primary NCP PNCP12	11,603,070	3,791,868	1,359,278	3,408,995	544,216	2,042,006	110,293	1,051	17,741	327,622
Line Transformer NCP LTNCP12	7,275,389	3,791,868	1,359,278	1,995,158	-	-	110,293	1,051	17,741	-
Secondary NCP SNCP12	6,712,009	3,791,868	1,359,278	1,431,778	-	-	110,293	1,051	17,741	-

# 2019 Cost Allocation Model

**EB-2016-0077**
**Sheet 01 Revenue to Cost Summary Worksheet -**
**Instructions:**

Please see the first tab in this workbook for detailed instructions

**Class Revenue, Cost Analysis, and Return on Rate Base**

Rate Base Assets		1	2	3	5	6	7	8	9	11
	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
<b>crev</b> Distribution Revenue at Existing Rates	\$115,535,178	\$71,304,520	\$15,555,840	\$21,968,528	\$2,504,888	\$1,043,940	\$1,838,018	\$40,376	\$441,704	\$837,565
<b>mi</b> Miscellaneous Revenue (mi)	\$5,953,899	\$3,946,740	\$702,794	\$997,855	\$148,900	\$21,737	\$47,413	\$2,884	\$28,947	\$56,628
	Miscellaneous Revenue Input equals Output									
<b>Total Revenue at Existing Rates</b>	<b>\$121,489,077</b>	<b>\$75,251,260</b>	<b>\$16,258,634</b>	<b>\$22,966,383</b>	<b>\$2,653,788</b>	<b>\$1,065,676</b>	<b>\$1,885,431</b>	<b>\$43,260</b>	<b>\$470,652</b>	<b>\$894,193</b>
Factor required to recover deficiency (1 + D)	1.0236									
Distribution Revenue at Status Quo Rates	\$118,259,437	\$72,985,843	\$15,922,434	\$22,486,534	\$2,563,951	\$1,068,555	\$1,881,357	\$41,328	\$452,120	\$857,315
Miscellaneous Revenue (mi)	\$5,953,899	\$3,946,740	\$702,794	\$997,855	\$148,900	\$21,737	\$47,413	\$2,884	\$28,947	\$56,628
<b>Total Revenue at Status Quo Rates</b>	<b>\$124,213,335</b>	<b>\$76,932,583</b>	<b>\$16,625,228</b>	<b>\$23,484,390</b>	<b>\$2,712,852</b>	<b>\$1,090,292</b>	<b>\$1,928,771</b>	<b>\$44,212</b>	<b>\$481,067</b>	<b>\$913,943</b>
<b>Expenses</b>										
<b>di</b> Distribution Costs (di)	\$26,163,980	\$14,115,191	\$3,872,491	\$6,354,170	\$718,763	\$192,205	\$451,963	\$8,747	\$81,900	\$368,550
<b>cu</b> Customer Related Costs (cu)	\$17,194,604	\$13,713,521	\$1,711,792	\$1,415,501	\$76,064	\$96,512	\$100,252	\$9,187	\$69,238	\$12,537
<b>ad</b> General and Administration (ad)	\$20,198,810	\$12,933,761	\$2,606,166	\$3,637,171	\$372,962	\$129,067	\$259,520	\$8,333	\$70,332	\$179,478
<b>dep</b> Depreciation and Amortization (dep)	\$25,131,552	\$15,082,439	\$3,685,741	\$5,113,242	\$424,542	\$99,643	\$411,075	\$9,087	\$1,789	\$223,993
<b>INPUT</b> PILs (INPUT)	\$3,104,581	\$1,801,352	\$445,601	\$674,606	\$74,977	\$1,720	\$54,609	\$1,149	\$10,359	\$40,209
<b>INT</b> Interest	\$12,111,029	\$7,027,107	\$1,738,297	\$2,631,649	\$292,485	\$6,711	\$213,030	\$4,482	\$40,412	\$156,856
<b>Total Expenses</b>	<b>\$103,904,556</b>	<b>\$64,673,372</b>	<b>\$14,062,628</b>	<b>\$19,826,339</b>	<b>\$1,959,813</b>	<b>\$515,858</b>	<b>\$1,490,448</b>	<b>\$40,985</b>	<b>\$354,031</b>	<b>\$981,622</b>
<b>Direct Allocation</b>	<b>\$608,647</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,647</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b> Allocated Net Income (NI)	\$19,700,132	\$11,430,485	\$2,827,562	\$4,280,713	\$475,764	\$10,915	\$346,520	\$7,291	\$65,736	\$255,146
<b>Revenue Requirement (includes NI)</b>	<b>\$124,213,335</b>	<b>\$76,103,857</b>	<b>\$16,889,650</b>	<b>\$24,107,051</b>	<b>\$2,435,577</b>	<b>\$1,135,421</b>	<b>\$1,836,968</b>	<b>\$48,276</b>	<b>\$419,767</b>	<b>\$1,236,769</b>
	Revenue Requirement Input equals Output									
<b>Rate Base Calculation</b>										
<b>Net Assets</b>										
<b>dp</b> Distribution Plant - Gross	\$562,016,791	\$329,744,137	\$81,169,668	\$119,910,314	\$12,415,580	\$461,031	\$9,631,819	\$205,722	\$1,853,967	\$6,624,552
<b>gp</b> General Plant - Gross	\$95,103,243	\$54,450,644	\$13,476,936	\$20,407,855	\$2,266,826	\$1,283,455	\$1,653,249	\$34,795	\$313,692	\$1,215,791
<b>accum dep</b> Accumulated Depreciation (ad)	(\$171,650,632)	(\$103,104,499)	(\$24,961,509)	(\$34,722,682)	(\$2,973,401)	(\$1,018,377)	(\$2,711,793)	(\$59,938)	(\$539,923)	(\$1,558,509)
<b>co</b> Capital Contribution	(\$14,506,035)	(\$8,102,231)	(\$2,153,154)	(\$3,355,468)	(\$346,419)	\$0	(\$296,559)	(\$6,429)	(\$57,601)	(\$188,173)
<b>Total Net Plant</b>	<b>\$470,963,367</b>	<b>\$272,988,051</b>	<b>\$67,531,941</b>	<b>\$102,240,018</b>	<b>\$11,362,585</b>	<b>\$726,109</b>	<b>\$8,276,716</b>	<b>\$174,150</b>	<b>\$1,570,135</b>	<b>\$6,093,662</b>
<b>Directly Allocated Net Fixed Assets</b>	<b>\$5,753,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,753,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b> Cost of Power (COP)	\$594,620,633	\$206,153,097	\$73,789,155	\$228,127,177	\$30,001,040	\$50,045,891	\$5,137,811	\$47,250	\$1,319,212	\$0
OM&A Expenses	\$63,557,394	\$40,762,474	\$8,192,449	\$11,406,841	\$1,167,809	\$407,784	\$811,735	\$26,267	\$221,471	\$560,565
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$658,178,026</b>	<b>\$246,915,571</b>	<b>\$81,981,604</b>	<b>\$239,534,019</b>	<b>\$31,168,849</b>	<b>\$50,453,675</b>	<b>\$5,949,545</b>	<b>\$73,516</b>	<b>\$1,540,682</b>	<b>\$560,565</b>
<b>Working Capital</b>	<b>\$78,981,363</b>	<b>\$29,629,868</b>	<b>\$9,837,792</b>	<b>\$28,744,082</b>	<b>\$3,740,262</b>	<b>\$6,054,441</b>	<b>\$713,945</b>	<b>\$8,822</b>	<b>\$184,882</b>	<b>\$67,268</b>
<b>Total Rate Base</b>	<b>\$555,697,950</b>	<b>\$302,617,919</b>	<b>\$77,369,734</b>	<b>\$130,984,100</b>	<b>\$15,102,847</b>	<b>\$12,533,769</b>	<b>\$8,990,661</b>	<b>\$182,972</b>	<b>\$1,755,017</b>	<b>\$6,160,930</b>
	Rate Base Input equals Output									
<b>Equity Component of Rate Base</b>	<b>\$222,279,180</b>	<b>\$121,047,168</b>	<b>\$30,947,893</b>	<b>\$52,393,640</b>	<b>\$6,041,139</b>	<b>\$5,013,508</b>	<b>\$3,596,265</b>	<b>\$73,189</b>	<b>\$702,007</b>	<b>\$2,464,372</b>
<b>Net Income on Allocated Assets</b>	<b>\$19,700,132</b>	<b>\$12,259,211</b>	<b>\$2,563,140</b>	<b>\$3,658,051</b>	<b>\$753,039</b>	<b>(\$34,213)</b>	<b>\$438,322</b>	<b>\$3,227</b>	<b>\$127,035</b>	<b>(\$67,680)</b>
<b>Net Income on Direct Allocation Assets</b>	<b>\$260,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$19,960,670</b>	<b>\$12,259,211</b>	<b>\$2,563,140</b>	<b>\$3,658,051</b>	<b>\$753,039</b>	<b>\$226,325</b>	<b>\$438,322</b>	<b>\$3,227</b>	<b>\$127,035</b>	<b>(\$67,680)</b>
<b>RATIOS ANALYSIS</b>										
<b>REVENUE TO EXPENSES STATUS QUO%</b>	<b>100.00%</b>	<b>101.09%</b>	<b>98.43%</b>	<b>97.42%</b>	<b>111.38%</b>	<b>96.03%</b>	<b>105.00%</b>	<b>91.58%</b>	<b>114.60%</b>	<b>73.90%</b>
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>	<b>(\$2,724,259)</b>	<b>(\$852,597)</b>	<b>(\$631,215)</b>	<b>(\$1,140,668)</b>	<b>\$218,211</b>	<b>(\$69,744)</b>	<b>\$48,463</b>	<b>(\$5,016)</b>	<b>\$50,885</b>	<b>(\$342,576)</b>
	Deficiency Input equals Output									
<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>	<b>\$0</b>	<b>\$828,726</b>	<b>(\$264,422)</b>	<b>(\$622,662)</b>	<b>\$277,275</b>	<b>(\$45,129)</b>	<b>\$91,802</b>	<b>(\$4,064)</b>	<b>\$61,300</b>	<b>(\$322,826)</b>
<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>	<b>8.96%</b>	<b>10.13%</b>	<b>8.28%</b>	<b>6.96%</b>	<b>12.47%</b>	<b>4.51%</b>	<b>12.19%</b>	<b>4.41%</b>	<b>18.10%</b>	<b>-2.75%</b>

# **ATTACHMENT 7 SUMMARY OF FIXED/VARIABLE SPLITS HORIZON UTILITIES RZ**

## Summary of Fixed Variable Splits

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

# **ATTACHMENT 8 RTSR WORK FORM HORIZON UTILITIES RZ**



# ENTIVE REGULATION MODEL FOR 2018 FII

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

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

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

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

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

Uniform Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.52 #	\$ 3.61	\$ 3.61
Line Connection Service Rate		kW	\$ 0.88 #	\$ 0.95 1	\$ 0.95
Transformation Connection Service Rate		kW	\$ 2.13 #	\$ 2.34	\$ 2.34
			#		
Hydro One Sub-Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.3396 # 3	\$ 3.1942	\$ 3.1942
Line Connection Service Rate		kW	\$ 0.7710 #	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate		kW	\$ 1.7493	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Ser		kW	\$ 2.5504	\$ 2.5203	\$ 2.5203
If needed, add extra host here. (I)		Unit	2016	2017	2018
Rate Description			Rate	Rate	Rate
Network Service Rate		kW			
Line Connection Service Rate		kW			
Transformation Connection Service Rate		kW			
Both Line and Transformation Connection :		kW	\$ -	\$ -	\$ -
If needed, add extra host here. (II)		Unit	2016	2017	2018
Rate Description			Rate	Rate	Rate
Network Service Rate		kW			
Line Connection Service Rate		kW			
Transformation Connection Service Rate		kW			
Both Line and Transformation Connection Ser		kW	\$ -	\$ -	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2016	Current 2017	Forecast 2018

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed.

If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO				Network			Line Connection			Transformation Connection			Total Line
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
				558828431									
January				726,321	\$3.66	\$ 2,658,335	720,502	\$0.87	\$ 626,837	776,674	\$2.02	\$ 1,568,881	\$ 2,195,718
February				692,790	\$3.66	\$ 2,535,611	679,676	\$0.87	\$ 591,318	743,092	\$2.02	\$ 1,501,046	\$ 2,092,364
March				687,896	\$3.66	\$ 2,517,699	667,736	\$0.87	\$ 580,930	730,455	\$2.02	\$ 1,475,519	\$ 2,056,449
April				630,448	\$3.66	\$ 2,307,440	618,488	\$0.87	\$ 538,085	670,512	\$2.02	\$ 1,354,434	\$ 1,892,519
May				706,554	\$3.66	\$ 2,585,988	676,531	\$0.87	\$ 588,582	737,534	\$2.02	\$ 1,489,819	\$ 2,078,401
June				826,904	\$3.66	\$ 3,026,469	824,900	\$0.87	\$ 717,663	887,029	\$2.02	\$ 1,791,799	\$ 2,509,462
July				835,416	\$3.66	\$ 3,057,623	837,044	\$0.87	\$ 728,228	899,328	\$2.02	\$ 1,816,643	\$ 2,544,871
August				864,110	\$3.66	\$ 3,162,643	828,034	\$0.87	\$ 720,390	889,952	\$2.02	\$ 1,797,703	\$ 2,518,093
September				859,782	\$3.66	\$ 3,146,802	862,883	\$0.87	\$ 750,708	926,445	\$2.02	\$ 1,871,419	\$ 2,622,127
October				667,485	\$3.66	\$ 2,442,995	653,380	\$0.87	\$ 568,441	705,043	\$2.02	\$ 1,424,187	\$ 1,992,627
November				683,261	\$3.52	\$ 2,405,079	669,443	\$0.88	\$ 589,110	724,061	\$2.13	\$ 1,542,250	\$ 2,131,360
December				711,624	\$3.52	\$ 2,504,916	704,315	\$0.88	\$ 619,797	761,653	\$2.13	\$ 1,622,321	\$ 2,242,118
Total				8,892,591	\$ 3.64	\$ 32,351,599	8,742,932	\$0.87	\$ 7,620,088	9,451,778	\$2.04	\$ 19,256,020	\$ 26,876,109
Hydro One				Network			Line Connection			Transformation Connection			Total Line
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January				59,054	\$3.19	\$ 188,629	61,102	\$0.77	\$ 47,109	61,102	\$1.75	\$ 106,885	\$ 153,995
February				57,870	\$3.19	\$ 184,847	58,718	\$0.77	\$ 45,272	58,718	\$1.75	\$ 102,716	\$ 147,988
March				71,962	\$3.19	\$ 229,861	74,593	\$0.77	\$ 57,511	74,593	\$1.75	\$ 130,486	\$ 187,997
April				52,962	\$3.19	\$ 169,171	54,794	\$0.77	\$ 42,247	54,794	\$1.75	\$ 95,852	\$ 138,099
May				59,749	\$3.19	\$ 190,850	61,496	\$0.77	\$ 47,414	61,496	\$1.75	\$ 107,576	\$ 154,989
June				75,966	\$3.19	\$ 242,652	77,425	\$0.77	\$ 59,695	77,425	\$1.75	\$ 135,439	\$ 195,134
July				77,141	\$3.19	\$ 246,403	77,914	\$0.77	\$ 60,072	77,914	\$1.75	\$ 136,295	\$ 196,367
August				76,719	\$3.19	\$ 245,054	77,740	\$0.77	\$ 59,938	77,740	\$1.75	\$ 135,991	\$ 195,929
September				81,291	\$3.19	\$ 259,658	82,775	\$0.77	\$ 63,819	82,775	\$1.75	\$ 144,798	\$ 208,617
October				56,696	\$3.19	\$ 181,100	58,444	\$0.77	\$ 45,061	58,444	\$1.75	\$ 102,237	\$ 147,297
November				55,884	\$3.19	\$ 178,505	56,811	\$0.77	\$ 43,801	56,811	\$1.75	\$ 99,380	\$ 143,181
December				60,159	\$3.19	\$ 192,161	60,502	\$0.77	\$ 46,647	60,502	\$1.75	\$ 105,836	\$ 152,483
Total				785,452	\$ 3.19	\$ 2,508,892	802,316	\$0.77	\$ 618,585	802,316	\$1.75	\$ 1,403,491	\$ 2,022,076
Total				Network			Line Connection			Transformation Connection			Total Line
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January				785,375	\$3.62	\$ 2,846,964	781,604	\$0.86	\$ 673,946	837,776	\$2.00	\$ 1,675,767	\$ 2,349,713
February				750,660	\$3.62	\$ 2,720,459	738,394	\$0.86	\$ 636,590	801,810	\$2.00	\$ 1,603,762	\$ 2,240,352
March				759,858	\$3.62	\$ 2,747,561	742,329	\$0.86	\$ 638,442	805,048	\$1.99	\$ 1,606,005	\$ 2,244,446
April				683,410	\$3.62	\$ 2,476,610	673,282	\$0.86	\$ 580,331	725,306	\$2.00	\$ 1,450,286	\$ 2,030,617
May				766,303	\$3.62	\$ 2,776,838	738,027	\$0.86	\$ 635,996	799,030	\$2.00	\$ 1,597,394	\$ 2,233,390
June				902,870	\$3.62	\$ 3,269,121	902,325	\$0.86	\$ 777,358	964,454	\$2.00	\$ 1,927,238	\$ 2,704,595
July				912,557	\$3.62	\$ 3,304,026	914,958	\$0.86	\$ 788,300	977,242	\$2.00	\$ 1,952,938	\$ 2,741,238
August				940,829	\$3.62	\$ 3,407,697	905,774	\$0.86	\$ 780,327	967,692	\$2.00	\$ 1,933,694	\$ 2,714,022
September				941,073	\$3.62	\$ 3,406,461	945,658	\$0.86	\$ 814,527	1,009,220	\$2.00	\$ 2,016,217	\$ 2,830,744
October				724,181	\$3.62	\$ 2,624,095	711,824	\$0.86	\$ 613,501	773,487	\$2.00	\$ 1,526,424	\$ 2,139,925
November				739,145	\$3.50	\$ 2,583,584	726,254	\$0.87	\$ 632,911	780,872	\$2.10	\$ 1,641,630	\$ 2,274,541
December				771,783	\$3.49	\$ 2,697,077	764,817	\$0.87	\$ 666,444	822,155	\$2.10	\$ 1,728,157	\$ 2,394,601
Total				9,678,043	\$ 3.60	\$ 34,860,491	9,545,248	\$0.86	\$ 8,238,674	10,254,094	\$2.01	\$ 20,659,511	\$ 28,898,185
Low Voltage Switchgear Credit (if applicable)													\$ -
Total including deduction for Low Voltage Switchgear Credit													\$ 28,898,185

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

IESO		Network				Line Connection			Transformation Connection			Total Line
Month		Units Billed	Rate	558828431	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January		726,321	\$ 3.6100	\$ 2,622,019	720,502	\$ 0.9500	\$ 684,477	776,674	\$ 2.3400	\$ 1,817,417	\$ 2,501,894	
February		692,790	\$ 3.6100	\$ 2,500,972	679,676	\$ 0.9500	\$ 645,692	743,092	\$ 2.3400	\$ 1,738,835	\$ 2,384,527	
March		687,896	\$ 3.6100	\$ 2,483,305	667,736	\$ 0.9500	\$ 634,349	730,455	\$ 2.3400	\$ 1,709,265	\$ 2,343,614	
April		630,448	\$ 3.6100	\$ 2,275,917	618,488	\$ 0.9500	\$ 587,564	670,512	\$ 2.3400	\$ 1,568,998	\$ 2,156,562	
May		706,554	\$ 3.6100	\$ 2,550,660	676,531	\$ 0.9500	\$ 642,704	737,534	\$ 2.3400	\$ 1,725,830	\$ 2,368,534	
June		826,904	\$ 3.6100	\$ 2,985,123	824,900	\$ 0.9500	\$ 783,655	887,029	\$ 2.3400	\$ 2,075,648	\$ 2,859,303	
July		835,416	\$ 3.6100	\$ 3,015,852	837,044	\$ 0.9500	\$ 795,192	899,328	\$ 2.3400	\$ 2,104,428	\$ 2,899,619	
August		864,110	\$ 3.6100	\$ 3,119,437	828,034	\$ 0.9500	\$ 786,632	889,952	\$ 2.3400	\$ 2,082,488	\$ 2,869,120	
September		859,782	\$ 3.6100	\$ 3,103,813	862,883	\$ 0.9500	\$ 819,739	926,445	\$ 2.3400	\$ 2,167,881	\$ 2,987,620	
October		667,485	\$ 3.6100	\$ 2,409,621	653,380	\$ 0.9500	\$ 620,711	705,043	\$ 2.3400	\$ 1,649,801	\$ 2,270,512	
November		683,261	\$ 3.6100	\$ 2,466,572	669,443	\$ 0.9500	\$ 635,971	724,061	\$ 2.3400	\$ 1,694,303	\$ 2,330,274	
December		711,624	\$ 3.6100	\$ 2,568,963	704,315	\$ 0.9500	\$ 669,099	761,653	\$ 2.3400	\$ 1,782,268	\$ 2,451,367	
Total		8,892,591	\$ 3.61	\$ 32,102,254	8,742,932	\$ 0.95	\$ 8,305,785	9,451,778	\$ 2.34	\$ 22,117,161	\$ 30,422,946	

Hydro One		Network				Line Connection			Transformation Connection			Total Line
Month		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January		59,054	\$ 3.1942	\$ 188,629	61,102	\$ 0.7710	\$ 47,109	61,102	\$ 1.7493	\$ 106,885	\$ 153,995	
February		57,870	\$ 3.1942	\$ 184,847	58,718	\$ 0.7710	\$ 45,272	58,718	\$ 1.7493	\$ 102,716	\$ 147,988	
March		71,962	\$ 3.1942	\$ 229,861	74,593	\$ 0.7710	\$ 57,511	74,593	\$ 1.7493	\$ 130,486	\$ 187,997	
April		52,962	\$ 3.1942	\$ 169,171	54,794	\$ 0.7710	\$ 42,247	54,794	\$ 1.7493	\$ 95,852	\$ 138,099	
May		59,749	\$ 3.1942	\$ 190,850	61,496	\$ 0.7710	\$ 47,414	61,496	\$ 1.7493	\$ 107,576	\$ 154,989	
June		75,966	\$ 3.1942	\$ 242,652	77,425	\$ 0.7710	\$ 59,695	77,425	\$ 1.7493	\$ 135,439	\$ 195,134	
July		77,141	\$ 3.1942	\$ 246,403	77,914	\$ 0.7710	\$ 60,072	77,914	\$ 1.7493	\$ 136,295	\$ 196,367	
August		76,719	\$ 3.1942	\$ 245,054	77,740	\$ 0.7710	\$ 59,938	77,740	\$ 1.7493	\$ 135,991	\$ 195,929	
September		81,291	\$ 3.1942	\$ 259,658	82,775	\$ 0.7710	\$ 63,819	82,775	\$ 1.7493	\$ 144,798	\$ 208,617	
October		56,696	\$ 3.1942	\$ 181,100	58,444	\$ 0.7710	\$ 45,061	58,444	\$ 1.7493	\$ 102,237	\$ 147,297	
November		55,884	\$ 3.1942	\$ 178,505	56,811	\$ 0.7710	\$ 43,801	56,811	\$ 1.7493	\$ 99,380	\$ 143,181	
December		60,159	\$ 3.1942	\$ 192,161	60,502	\$ 0.7710	\$ 46,647	60,502	\$ 1.7493	\$ 105,836	\$ 152,483	
Total		785,452	\$ 3.19	\$ 2,508,892	802,316	\$ 0.77	\$ 618,585	802,316	\$ 1.75	\$ 1,403,491	\$ 2,022,076	

Total		Network				Line Connection			Transformation Connection			Total Line
Month		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January		785,375	\$ 3.5787	\$ 2,810,648	781,604	\$ 0.9360	\$ 731,586	837,776	\$ 2.2969	\$ 1,924,302	\$ 2,655,889	
February		750,660	\$ 3.5779	\$ 2,685,819	738,394	\$ 0.9358	\$ 690,964	801,810	\$ 2.2967	\$ 1,841,551	\$ 2,532,515	
March		759,858	\$ 3.5706	\$ 2,713,166	742,329	\$ 0.9320	\$ 691,860	805,048	\$ 2.2853	\$ 1,839,750	\$ 2,531,611	
April		683,410	\$ 3.5778	\$ 2,445,088	673,282	\$ 0.9354	\$ 629,810	725,306	\$ 2.2954	\$ 1,664,850	\$ 2,294,660	
May		766,303	\$ 3.5776	\$ 2,741,510	738,027	\$ 0.9351	\$ 690,118	799,030	\$ 2.2945	\$ 1,833,405	\$ 2,523,523	
June		902,870	\$ 3.5750	\$ 3,227,775	902,325	\$ 0.9346	\$ 843,350	964,454	\$ 2.2926	\$ 2,211,087	\$ 3,054,437	
July		912,557	\$ 3.5749	\$ 3,262,255	914,958	\$ 0.9348	\$ 855,264	977,242	\$ 2.2929	\$ 2,240,723	\$ 3,095,987	
August		940,829	\$ 3.5761	\$ 3,364,491	905,774	\$ 0.9346	\$ 846,570	967,692	\$ 2.2925	\$ 2,218,479	\$ 3,065,049	
September		941,073	\$ 3.5741	\$ 3,363,471	945,658	\$ 0.9343	\$ 883,558	1,009,220	\$ 2.2916	\$ 2,312,679	\$ 3,196,237	
October		724,181	\$ 3.5774	\$ 2,590,720	711,824	\$ 0.9353	\$ 665,772	763,487	\$ 2.2948	\$ 1,752,037	\$ 2,417,809	
November		739,145	\$ 3.5786	\$ 2,645,078	726,254	\$ 0.9360	\$ 679,772	780,872	\$ 2.2970	\$ 1,793,683	\$ 2,473,455	
December		771,783	\$ 3.5776	\$ 2,761,123	764,817	\$ 0.9358	\$ 715,746	822,155	\$ 2.2965	\$ 1,888,104	\$ 2,603,850	
Total		9,678,043	\$ 3.58	\$ 34,611,145	9,545,248	\$ 0.93	\$ 8,924,371	10,254,094	\$ 2.29	\$ 23,520,651	\$ 32,445,022	

Low Voltage Switchgear Credit (if applicable)											\$ -
Total including deduction for Low Voltage Switchgear Credit											\$ 32,445,022

## INCENTIVE REGULATION MODEL FOR 2018 FILERS

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

IESO				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	558828431	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	726,321	\$ 3,6100	\$ 2,622,019	720,502	\$ 0.9500	\$ 684,477	776,674	\$ 2.3400	\$ 1,817,417	\$ 2,501,894			
February	692,790	\$ 3,6100	\$ 2,500,972	679,676	\$ 0.9500	\$ 645,692	743,092	\$ 2.3400	\$ 1,738,835	\$ 2,384,527			
March	687,896	\$ 3,6100	\$ 2,483,305	667,736	\$ 0.9500	\$ 634,349	730,455	\$ 2.3400	\$ 1,709,265	\$ 2,343,614			
April	630,448	\$ 3,6100	\$ 2,275,917	618,488	\$ 0.9500	\$ 587,564	670,512	\$ 2.3400	\$ 1,568,998	\$ 2,156,562			
May	706,554	\$ 3,6100	\$ 2,550,660	676,531	\$ 0.9500	\$ 642,704	737,534	\$ 2.3400	\$ 1,725,830	\$ 2,368,534			
June	826,904	\$ 3,6100	\$ 2,985,123	824,900	\$ 0.9500	\$ 783,655	887,029	\$ 2.3400	\$ 2,075,648	\$ 2,859,303			
July	835,416	\$ 3,6100	\$ 3,015,852	837,044	\$ 0.9500	\$ 795,192	899,328	\$ 2.3400	\$ 2,104,428	\$ 2,899,619			
August	864,110	\$ 3,6100	\$ 3,119,437	828,034	\$ 0.9500	\$ 786,632	889,952	\$ 2.3400	\$ 2,082,488	\$ 2,869,120			
September	859,782	\$ 3,6100	\$ 3,103,813	862,883	\$ 0.9500	\$ 819,739	926,445	\$ 2.3400	\$ 2,167,881	\$ 2,987,620			
October	667,485	\$ 3,6100	\$ 2,409,621	653,380	\$ 0.9500	\$ 620,711	705,043	\$ 2.3400	\$ 1,649,801	\$ 2,270,512			
November	683,261	\$ 3,6100	\$ 2,466,572	669,443	\$ 0.9500	\$ 635,971	724,061	\$ 2.3400	\$ 1,694,303	\$ 2,330,274			
December	711,624	\$ 3,6100	\$ 2,568,963	704,315	\$ 0.9500	\$ 669,099	761,653	\$ 2.3400	\$ 1,782,268	\$ 2,451,367			
Total	8,892,591	\$ 3.61	\$ 32,102,254	8,742,932	\$ 0.95	\$ 8,305,785	9,451,778	\$ 2.34	\$ 22,117,161	\$ 30,422,946			

Hydro One				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	59,054	\$ 3.1942	\$ 188,629	61,102	\$ 0.7710	\$ 47,109	61,102	\$ 1.7493	\$ 106,885	\$ 153,995			
February	57,870	\$ 3.1942	\$ 184,847	58,718	\$ 0.7710	\$ 45,272	58,718	\$ 1.7493	\$ 102,716	\$ 147,988			
March	71,962	\$ 3.1942	\$ 229,861	74,593	\$ 0.7710	\$ 57,511	74,593	\$ 1.7493	\$ 130,486	\$ 187,997			
April	52,962	\$ 3.1942	\$ 169,171	54,794	\$ 0.7710	\$ 42,247	54,794	\$ 1.7493	\$ 95,852	\$ 138,099			
May	59,749	\$ 3.1942	\$ 190,850	61,496	\$ 0.7710	\$ 47,414	61,496	\$ 1.7493	\$ 107,576	\$ 154,989			
June	75,966	\$ 3.1942	\$ 242,652	77,425	\$ 0.7710	\$ 59,695	77,425	\$ 1.7493	\$ 135,439	\$ 195,134			
July	77,141	\$ 3.1942	\$ 246,403	77,914	\$ 0.7710	\$ 60,072	77,914	\$ 1.7493	\$ 136,295	\$ 196,367			
August	76,719	\$ 3.1942	\$ 245,054	77,740	\$ 0.7710	\$ 59,938	77,740	\$ 1.7493	\$ 135,991	\$ 195,929			
September	81,291	\$ 3.1942	\$ 259,658	82,775	\$ 0.7710	\$ 63,819	82,775	\$ 1.7493	\$ 144,798	\$ 208,617			
October	56,696	\$ 3.1942	\$ 181,100	58,444	\$ 0.7710	\$ 45,061	58,444	\$ 1.7493	\$ 102,237	\$ 147,297			
November	55,884	\$ 3.1942	\$ 178,505	56,811	\$ 0.7710	\$ 43,801	56,811	\$ 1.7493	\$ 99,380	\$ 143,181			
December	60,159	\$ 3.1942	\$ 192,161	60,502	\$ 0.7710	\$ 46,647	60,502	\$ 1.7493	\$ 105,836	\$ 152,483			
Total	785,452	\$ 3.19	\$ 2,508,892	802,316	\$ 0.77	\$ 618,585	802,316	\$ 1.75	\$ 1,403,491	\$ 2,022,076			

Total				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	785,375	\$ 3.58	\$ 2,810,648	781,604	\$ 0.94	\$ 731,586	837,776	\$ 2.30	\$ 1,924,302	\$ 2,655,889			
February	750,660	\$ 3.58	\$ 2,685,819	738,394	\$ 0.94	\$ 690,964	801,810	\$ 2.30	\$ 1,841,551	\$ 2,532,515			
March	759,858	\$ 3.57	\$ 2,713,166	742,329	\$ 0.93	\$ 691,860	805,048	\$ 2.29	\$ 1,839,750	\$ 2,531,611			
April	683,410	\$ 3.58	\$ 2,445,088	673,282	\$ 0.94	\$ 629,810	725,306	\$ 2.30	\$ 1,664,850	\$ 2,294,660			
May	766,303	\$ 3.58	\$ 2,741,510	738,027	\$ 0.94	\$ 690,118	799,030	\$ 2.29	\$ 1,833,405	\$ 2,523,523			
June	902,870	\$ 3.58	\$ 3,227,775	902,325	\$ 0.93	\$ 843,350	964,454	\$ 2.29	\$ 2,211,087	\$ 3,054,437			
July	912,557	\$ 3.57	\$ 3,262,255	914,958	\$ 0.93	\$ 855,264	977,242	\$ 2.29	\$ 2,240,723	\$ 3,095,987			
August	940,829	\$ 3.58	\$ 3,364,491	905,774	\$ 0.93	\$ 846,570	967,692	\$ 2.29	\$ 2,218,479	\$ 3,065,049			
September	941,073	\$ 3.57	\$ 3,363,471	945,658	\$ 0.93	\$ 883,558	1,009,220	\$ 2.29	\$ 2,312,679	\$ 3,196,237			
October	724,181	\$ 3.58	\$ 2,590,720	711,824	\$ 0.94	\$ 665,772	763,487	\$ 2.29	\$ 1,752,037	\$ 2,417,809			
November	739,145	\$ 3.58	\$ 2,645,078	726,254	\$ 0.94	\$ 679,772	780,872	\$ 2.30	\$ 1,793,683	\$ 2,473,455			
December	771,783	\$ 3.58	\$ 2,761,123	764,817	\$ 0.94	\$ 715,746	822,155	\$ 2.30	\$ 1,888,104	\$ 2,603,850			
Total	9,678,043	\$ 3.58	\$ 34,611,145	9,545,248	\$ 0.93	\$ 8,924,371	10,254,094	\$ 2.29	\$ 23,520,651	\$ 32,445,022			

Low Voltage Switchgear Credit (if applicable)

\$ -

Total including deduction for Low Voltage Switchgear Credit

\$ 32,445,022

## INCENTIVE REGULATION MODEL FOR 2018 FILING

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
				1537580329					
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kWh	0.0074	1,595,854,623	0	11,809,324	32.1%	11,117,566	0.0070
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065	558,828,431	0	3,632,385	9.9%	3,419,610	0.0061
GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kW	2.5869	0	4,824,433	12,480,327	33.9%	11,749,263	2.4354
LARGE USE 1 SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kW	2.9551	1,751,908,545	456,126	1,347,897	3.7%	1,268,941	2.7820
LARGE USE 2 SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate – Int'l	\$/kW	2.9551	0	1,982,814	5,859,412	15.9%	5,516,184	2.7820
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066	220,526,377	0	1,455,474	4.0%	1,370,216	0.0062
STANDBY POWER SERVICE CLASSIFICATION									
SENTINEL LIGHTING	Retail Transmission Rate – Network Service Rate	\$/kW	2.1496	1,050,812,632	947	2,035	0.0%	1,916	2.0237
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kW	2.0364	0	87,344	177,868	0.5%	167,449	1.9171
				11,347,508					

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
				31193672.3					
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kWh	0.0068	1,595,854,623	0	10,851,811	31.4%	10,201,955	0.0064
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kWh	0.0061	558,828,431	0	3,408,853	9.9%	3,204,715	0.0057
GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION	#N/A	#N/A	2.4536	0	4,824,433	11,837,230	34.3%	11,128,361	2.3067
LARGE USE 1 SERVICE CLASSIFICATION	#N/A	#N/A	2.8195	1,751,908,545	456,126	1,286,047	3.7%	1,209,032	2.6507
LARGE USE 2 SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kW	2.8195	0	1,982,814	5,590,543	16.2%	5,255,755	2.6507
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	#N/A	\$/kWh	0.0062	220,526,377	0	1,367,264	4.0%	1,285,385	0.0058
STANDBY POWER SERVICE CLASSIFICATION									
SENTINEL LIGHTING	Retail Transmission Rate – Line and Transformation Costs	\$/kW	1.9743	1,050,812,632	947	1,869	0.0%	1,758	1.8561
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kW	1.9249	0	87,344	168,129	0.5%	158,060	1.8096

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	0.0070	1,595,854,623	0	11,117,566	33.2%	11,505,652	0.0072
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061	580,008,029	0	3,549,213	10.6%	3,673,107	0.0063
GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kW	2.4354	0	4,824,433	11,749,263	35.1%	12,159,400	2.5204
LARGE USE 1 SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kW	2.7820	0	456,126	1,268,941	3.8%	1,313,237	2.8791
LARGE USE 2 SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate – Int'l	\$/kW	2.7820	0	1,982,814	5,516,184	16.5%	5,708,740	2.8791
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062	11,777,579	0	73,179	0.2%	75,733	0.0064
STANDBY POWER SERVICE CLASSIFICATION									
SENTINEL LIGHTING	Retail Transmission Rate – Network Service Rate	\$/kW	2.0237	0	947	1,916	0.0%	1,983	2.0943
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate – Network Service Rate	\$/kW	1.9171	0	87,344	167,449	0.5%	173,294	1.9840

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 Costs	\$/kWh	0.0064	1,595,854,623	0	10,201,955	32.5%	10,558,384	0.0066
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kWh	0.0057	580,008,029	0	3,326,174	10.6%	3,442,382	0.0059
GENERAL SERVICE GREATER THAN 50 kW SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kW	2.3067	0	4,824,433	11,128,361	35.5%	11,517,157	2.3873
LARGE USE 1 SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kW	2.6507	0	456,126	1,209,032	3.9%	1,251,273	2.7433
LARGE USE 2 SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kW	2.6507	0	1,982,814	5,255,755	16.8%	5,439,378	2.7433
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kWh	0.0058	11,777,579	0	68,648	0.2%	71,047	0.0060
STANDBY POWER SERVICE CLASSIFICATION									
SENTINEL LIGHTING	Retail Transmission Rate – Line and Transformation Costs	\$/kW	1.8561	0	947	1,758	0.0%	1,819	1.9209
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate – Line and Transformation Costs	\$/kW	1.8096	0	87,344	158,060	0.5%	163,583	1.8729

# **ATTACHMENT 9 LRAMVA WORK FORM HORIZON UTILITIES RZ**

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

### Application Details

### A. Previous LRAMVA Application

### B. Current LRAMVA Application

### C. Documentation of Changes

Please update the customer rate classes applicable to the LDC in Table 1-a below. This will update all tables throughout the workform. The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. If the LDC has more than 14 customer classes, LDCs are required to add rows to Table 1-a and update all tables and formulas in the work form accordingly. Please also ensure that the principle amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim.

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

Depending on the period of LRAMVA to be claimed in the current application, LDCs are expected to adjust the applicable totals for carrying charges in row 83 of this table and the years included in the Total LRAMVA balance in row 84, as appropriate.

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2019 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																
2020 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	\$0.00
2020 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																
Carrying Charges	\$15,365.38	\$11,244.34	\$1,064.06	\$311.32	\$431.42	\$4,647.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,064.22
Total LRAMVA Balance	\$422,845	\$309,437	\$29,282	\$8,567	\$11,872	\$127,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$909,905

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

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015					\$ -	\$ 414,465.04	\$ -	\$ -	\$ -	\$ -	\$ 414,465.04
2016						\$ 597,155.82	\$ -	\$ -	\$ -	\$ -	\$ 597,155.82
2017							\$ -	\$ -	\$ -	\$ -	\$ -
2018							\$ -	\$ -	\$ -	\$ -	\$ -
2019								\$ -	\$ -	\$ -	\$ -
2020									\$ -	\$ -	\$ -
Actual Lost Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,011,620.86	\$ -	\$ -	\$ -	\$ -	\$ 1,011,620.86
Forecast Lost Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,779.66	\$ -	\$ -	\$ -	\$ -	\$ 134,779.66
Carrying Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,420.74	\$ 14,942.84	\$ 31,274.00	\$ 36,644.66	\$ 36,644.66	\$ 123,926.89
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 881,261.95	\$ 14,942.84	\$ 31,274.00	\$ 36,644.66	\$ 36,644.66	\$ 1,000,768.09

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



## LRAMVA Work Form: Summary of Changes

Version 2.0 (2017)

**Legend**

User Inputs (Green)

Drop Down List (Blue)

Instructions (Grey)

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

Please document any changes in assumptions made to the work form that affect the calculation of LRAMVA. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between savings and adjustments; claiming historical savings persistence beyond a re-basing year; inclusion of additional adjustments affecting distribution rates; use of a different LRAMVA threshold; etc. All important changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1	1. LRAMVA Summary	I68	LED streetlight savings for 2016 City of St Catharine	In addition to Streetlighting savings for City of Hamilton, the 2016 savings for City of St. Catharine is up
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
etc.				

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

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

No.	Tab	Cell Reference	Description	Rationale
1	1. LRAMVA Summary	I68	LED streetlight savings for 2016 City of St Catharine	In addition to Streetlighting savings for City of Hamilton, the 2016 savings for City of St. Catharine is up
2	5. 2015-2020 LRAM	E58&E61&E122	Adjustment of 2017 verified 2015 Energy persisting in 2016	The adjustment savings related to 2015 persisting in 2016 should be included in 2016 workform.
3	5. 2015-2020 LRAM	D292/O292/D295/D298/O29	Adjustment of 2017 verified 2016 Results Adjustment	The adjustment savings related to 2016 savings should be included in 2016 workform
4	1. LRAMVA Summary	R84	Balance change from original work form	As a result of above change, the LRAMVA balance was updated accordingly.
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
etc.				

## LRAMVA Work Form: Forecast Lost Revenues

**Version 2.0 (2017)**

**Legend**

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

**Table 2-a. LRAMVA Threshold**

**2011**

Please provide the LRAMVA threshold approved in the cost of service (COS) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting										
		kWh	kWh	kWh	kW	kW	kW										
kWh	28,142,000	12,575,666	4,393,315	11,173,019													
kW	30,468			30,468													
Summary		12,575,666	4,393,315	30,468	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold 0.5\* 201X + 20XX + 0.5 \* 20XX (if available)

Source of Threshold EB-2010-0131, Decision and Order, Page 24

**Table 2-b. LRAMVA Threshold**

**2015**

Please provide the LRAMVA threshold approved in the last COS application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting										
		kWh	kWh	kWh	kW	kW	kW										
kWh	19,524,406	3,350,520	928,649	15,245,036													
kW	34,728			34,728													
Summary		3,350,520	928,649	34,728	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold 0.5\* 201X + 20XX + 0.5 \* 20XX (if available)

Source of Threshold EB-2014-0002, Exhibit 3, Tab 1, Schedule 2, Page 10 of 33

**Table 2-b. LRAMVA Threshold**

**2016**

Please provide the LRAMVA threshold approved in the last COS application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting										
		kWh	kWh	kWh	kW	kW	kW										
kWh	19,524,406	3,103,523	846,487	15,255,036													
kW	34,728			34,728													
Summary		3,103,523	846,487	34,728	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold 0.5\* 201X + 20XX + 0.5 \* 20XX (if available)

Source of Threshold EB-2014-0002, Exhibit 3, Tab 1, Schedule 2, Page 10 of 33

**Table 2-b. LRAMVA Threshold**

**2017**

Please provide the LRAMVA threshold approved in the last COS application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting										
		kWh	kWh	kWh	kW	kW	kW										
kWh	0																
kW	0																
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Basis of Threshold 0.5\* 201X + 20XX + 0.5 \* 20XX (if available)

Source of Threshold EB-2014-0002, Exhibit 3, Tab 1, Schedule 2, Page 10 of 33

**Table 2-c. Inputs for LRAMVA Thresholds**

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option, although it is generally expected that 2 COS applications would have been approved during the 2011 to 2020 period. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold (select year)	Residential	GS<50 kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting										
		kWh	kWh	kWh	kW	kW	kW										
2011		0	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	0
2013	2011	12,575,666	4,393,315	30,468	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	2011	12,575,666	4,393,315	30,468	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	2015	3,350,520	928,649	34,728	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	2015	3,103,523	846,487	34,728	0	0	0	0	0	0	0	0	0	0	0	0	0
2017		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018	2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2020		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

## LRAMVA Work Form: Distribution Rates

Version 2.0 (2017)

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

Tables  
[Table 1](#)  
[Table 3-a](#)

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

The rate classes in column B of Table 3 below are auto-populated from the customer class inputs in Table 1-a of the Summary Tab. Please provide the distribution rates by rate year and applicable adjustments per rate class starting from column D of Table 3 below. Any adjustments that affect distribution rates can be incorporated in the calculation by expanding the "plus" button at the left hand bar. Table 3 will convert the distribution rates to a calendar year rate (January to December) based on the number of months from January to the start of the LDC's rate year, entered in row 16 of Table 3 (referred to as period 1). If rates are already on a January 1 to December 31 timeline, please enter 0 in row 16.

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

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

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

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

Year	Residential	GS-50 kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting
	kWh	kWh	kW	kW	kW	kW
2011	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0121	\$0.0106	\$2.5413	\$1.3985	\$6.0733	\$0.0000
2017	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2018	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2019	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2020	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

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

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

1. LDCs can apply for disposition of URAMA amounts at any time, but LDCs must do so as part of a cost of service (COS) application. The following URAMA work forms apply to LDCs that need to recover lost revenues from the 2011-2014 period. Please input or manually key the savings, adjustments and program savings percentages in these tables from the LDC's Performance Reports provided by the ISO (which are pasted following Table 7). Performance Dates, times 7-4, 2011-7-6, 2012-7-7, 2020-7-2020 to complete the tables from the 2011-2014 period.

2. Please ensure that the ISO verified savings adjustments apply back to the program year's rates below. For example, savings adjustments identified to 2013 programs that were reported by the ISO in 2013 should be included in the 2012 program savings table. In order for savings to be claimed in future years, past year's initiative level savings results need to be filed up in a table below. If the ISO adjustments were made available to the LDC after the URAMA was approved, the persistence of those savings should be claimed as past approved URAMA amounts are considered to be valid.

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 included in the DERBS updated LRA policy related to peak demand savings in E-08-0114-014. Demand Response programs are not required to be included with the URAMA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please indicate the multiplier in the 1 and 2 work forms below.

4. LDC are requested to input the applicable rate class allocation percentages indicating the customer's share of consumption to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for programs and its savings adjustments. If a different allocation is used for savings adjustments, please highlight the change in Table 1A. Please also be advised that the same rate class sizes (of 10 to 15) are carried down from the Summary Tab 1. LDCs would need to manually update the tables and formulas below if more rate classes are requested.

5. The persistence of future savings is expected to be included in the distributor's load forecast after he basing. LDCs are requested to delete the applicable savings persistence rows (also calculated after the URAMA totals for the year) if future persistence of savings is already captured in the updated load forecast. LDCs are requested to provide assumptions about the years that persistence is captured in the load forecast calculation in the "Notes" section below each table. If this is not the case, the LDC is requested to clearly articulate the rationale for including the persistence of future savings.

[Table 4-a. 2011 Lost Revenue](#)  
[Table 4-b. 2012 Lost Revenue](#)  
[Table 4-c. 2013 Lost Revenue](#)  
[Table 4-d. 2014 Lost Revenue](#)

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Note: LDC to make note of assumptions included above

[Return to top](#)

Note: LDC to make note of assumptions included above

[Return to top](#)

Note: LDC to make note of assumptions included above

[illegible]

Note: LDC to make note of assumptions included above



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

Version 2.0 (2017)

**Legend**

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

### Instructions

- [illegible]

## Tables

[Table 5.a. 2015 Lost Revenues](#)  
[Table 5.b. 2016 Lost Revenues](#)  
[Table 5.c. 2017 Lost Revenues](#)  
[Table 5.d. 2018 Lost Revenues](#)  
[Table 5.e. 2019 Lost Revenues](#)  
[Table 5.f. 2020 Lost Revenues](#)

**Table 5-a. 2015 Lost Revenues Work Form**

[illegible]

Note: LDC to make note of assumptions included above

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Note: LDC to make note of assumptions included above

[illegible]



Lost Revenue in 2019 from 2019 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	-	
Total Lost Revenue in 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	-
Forecast Lost Revenue in 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	-
LEAPVA in 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$	-
2019 Savings Persisting in 2020																				
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

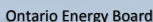
Note: LDC to make note of assumptions included above

Table 54. 2020 Lost Revenue Work Form

Program	Results Years	Net Energy Savings Persistence (MMBtu)										Monthly Penetration	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LEAPVA														Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
		Net Energy Savings (MMBtu)											Net Demand Savings (kW)										Rate Allocations for LEAPVA																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Residential	GS-GR kW	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						

Note: LDC to make note of assumptions included above

Assumptions



## 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. The quarterly interest rates are used to calculate the carrying charges for LRAMVA. Starting from column I, the principle will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rates 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	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	2.45%
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	General Service 50 to 4,999 kW	Large Use	Large Use	Street Lighting										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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$0.00
Feb-16	2011-2016	Q1	0.09%	\$311.13	\$22.78	\$2.16	\$0.63	\$0.87	\$9.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.98
Mar-16	2011-2016	Q2	0.09%	\$201.25	\$45.56	\$4.31	\$1.26	\$1.75	\$18.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133.98
Apr-16	2011-2016	Q2	0.09%	\$93.38	\$68.34	\$6.47	\$1.89	\$2.62	\$28.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.94
May-16	2011-2016	Q2	0.09%	\$124.51	\$91.11	\$8.62	\$2.52	\$3.50	\$37.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267.92
Jun-16	2011-2016	Q2	0.09%	\$155.63	\$113.89	\$10.78	\$3.15	\$4.37	\$47.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$334.90
Jul-16	2011-2016	Q3	0.09%	\$186.76	\$136.67	\$12.93	\$3.78	\$5.24	\$56.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401.89
Aug-16	2011-2016	Q3	0.09%	\$217.89	\$159.45	\$15.09	\$4.41	\$6.12	\$65.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$468.87
Sep-16	2011-2016	Q3	0.09%	\$249.02	\$182.24	\$17.24	\$5.05	\$6.98	\$75.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$535.85
Oct-16	2011-2016	Q4	0.09%	\$280.14	\$205.01	\$19.40	\$5.68	\$7.87	\$84.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$602.83
Nov-16	2011-2016	Q4	0.09%	\$311.27	\$227.79	\$21.56	\$6.31	\$8.74	\$94.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$669.81
Dec-16	2011-2016	Q4	0.09%	\$342.40	\$250.56	\$23.71	\$6.94	\$9.61	\$103.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$736.79
Total for 2016				\$2,054.38	\$1,503.39	\$142.27	\$41.62	\$57.68	\$621.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,420.74
Amount Cleared																			
Opening Balance for 2017				\$2,054.38	\$1,503.39	\$142.27	\$41.62	\$57.68	\$621.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,420.74
Jan-17	2011-2017	Q1	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Feb-17	2011-2017	Q1	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Mar-17	2011-2017	Q1	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Apr-17	2011-2017	Q2	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
May-17	2011-2017	Q2	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Jun-17	2011-2017	Q2	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Jul-17	2011-2017	Q3	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Aug-17	2011-2017	Q3	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Sep-17	2011-2017	Q3	0.09%	\$373.52	\$273.34	\$25.87	\$7.57	\$10.49	\$112.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803.77
Oct-17	2011-2017	Q4	0.13%	\$509.35	\$372.74	\$35.27	\$10.32	\$14.30	\$154.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.05
Nov-17	2011-2017	Q4	0.13%	\$509.35	\$372.74	\$35.27	\$10.32	\$14.30	\$154.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.05
Dec-17	2011-2017	Q4	0.13%	\$509.35	\$372.74	\$35.27	\$10.32	\$14.30	\$154.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.05
Total for 2017				\$6,944.13	\$5,081.69	\$480.89	\$140.70	\$194.97	\$2,100.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,942.84
Amount Cleared																			
Opening Balance for 2018				\$6,944.13	\$5,081.69	\$480.89	\$140.70	\$194.97	\$2,100.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,942.84
Jan-18	2011-2018	Q1	0.13%	\$509.35	\$372.74	\$35.27	\$10.32	\$14.30	\$154.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.05
Feb-18	2011-2018	Q1	0.13%	\$509.35	\$372.74	\$35.27	\$10.32	\$14.30	\$154.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.05
Mar-18	2011-2018	Q1	0.13%	\$509.35	\$372.74	\$35.27	\$10.32	\$14.30	\$154.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.05
Apr-18	2011-2018	Q2	0.16%	\$641.78	\$469.65	\$44.44	\$13.00	\$18.02	\$194.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.02
May-18	2011-2018	Q2	0.16%	\$641.78	\$469.65	\$44.44	\$13.00	\$18.02	\$194.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.02
Jun-18	2011-2018	Q2	0.16%	\$641.78	\$469.65	\$44.44	\$13.00	\$18.02	\$194.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.02
Jul-18	2011-2018	Q3	0.16%	\$641.78	\$469.65	\$44.44	\$13.00	\$18.02	\$194.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.02
Aug-18	2011-2018	Q3	0.16%	\$641.78	\$469.65	\$44.44	\$13.00	\$18.02	\$194.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.02
Sep-18	2011-2018	Q3	0.16%	\$641.78	\$469.65	\$44.44	\$13.00	\$18.02	\$194.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.02
Oct-18	2011-2018	Q4	0.18%	\$736.86	\$539.23	\$51.03	\$14.93	\$20.69	\$222.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,585.62
Nov-18	2011-2018	Q4	0.18%	\$736.86	\$539.23	\$51.03	\$14.93	\$20.69	\$222.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,585.62
Dec-18	2011-2018	Q4	0.18%	\$736.86	\$539.23	\$51.03	\$14.93	\$20.69	\$222.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,585.62
Total for 2018				\$14,533.44	\$10,635.53	\$1,006.45	\$294.47	\$408.06	\$4,396.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,274.00
Amount Cleared																			
Opening Balance for 2019				\$14,533.44	\$10,635.53	\$1,006.45	\$294.47	\$408.06	\$4,396.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,274.00
Jan-19	2011-2019	Q1	0.20%	\$831.94	\$608.81	\$57.61	\$16.86	\$23.36	\$251.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,790.22
Feb-19	2011-2019	Q1	0.20%	\$831.94	\$608.81	\$57.61	\$16.86	\$23.36	\$251.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,790.22
Mar-19	2011-2019	Q1	0.20%	\$831.94	\$608.81	\$57.61	\$16.86	\$23.36	\$251.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,790.22
Apr-19	2011-2019	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Energy savings attributed to street lighting project in IESO results

Year	Gross	NTG	Net
2015	12,983,154	78%	10,067,645
2016			
2017			

Peak Demand Savings attributed to LED Street Lighting Project

Hamilton

Month	Billed kW	SL billed kW prior LED SL Project	Gross kW Reduction	NTG Ratio	Net kW Reduction
Jan-15	6,602.14				
Feb-15	6,594.32				
Mar-15	6,573.63				
Apr-15	6,538.58				
May-15	6,198.97				
Jun-15	5,930.84				
Jul-15	5,691.54				
Aug-15	5,466.39				
Sep-15	5,003.90				
Oct-15	4,966.22				
Nov-15	4,969.82				
Dec-15	4,951.74				
<b>2015 total</b>	<b>69,488.09</b>	<b>80,726</b>	<b>11,237.91</b>	<b>78%</b>	<b>8,714.31</b>
Jan-16	4,952.38				
Feb-16	4,949.88				
Mar-16	4,947.97				
Apr-16	4,944.82				
May-16	4,941.58				
Jun-16	4,941.58				
Jul-16	4,943.79				
Aug-16	4,943.80				
Sep-16	4,943.80				
Oct-16	4,942.93				
Nov-16	4,939.76				
Dec-16	4,939.50				
<b>2016 total</b>	<b>59,331.79</b>	<b>80,726</b>	<b>21,394.21</b>	<b>78%</b>	<b>16,589.91</b>

Energy savings attributed to street lighting project in IESO results

Year	Gross	NTG	Net
2015	1,215,103	74%	900,782
2016			
2017			

Peak Demand Savings attributed to LED Street Lighting Project

St. Catharine

Month	Billed kW	SL billed kW prior LED SL Project	Gross kW Reduction	NTG Ratio	Net kW Reduction
Jan-15					
Feb-15					
Mar-15					
Apr-15					
May-15					
Jun-15					
Jul-15					
Aug-15					
Sep-15					
Oct-15					
Nov-15	2,279.82	2391.64			
Dec-15	2,276.41	2391.64			
<b>2015 total</b>	<b>4,556.23</b>	<b>4,783</b>	<b>227.05</b>	<b>74%</b>	<b>168.32</b>
Jan-16	2,214.79	2391.64			
Feb-16	2,177.82	2391.64			
Mar-16	2,177.75	2391.64			
Apr-16	2,129.20	2391.64			
May-16	2,048.80	2391.64			
Jun-16	1,904.88	2391.64			
Jul-16	1,903.04	2391.64			
Aug-16	1,903.04	2391.64			
Sep-16	1,903.04	2391.64			
Oct-16	1,878.97	2391.64			
Nov-16	1,765.45	2391.64			
Dec-16	1,695.73	2391.64			
<b>2016 total</b>	<b>23,702.51</b>	<b>28,700</b>	<b>4,997.17</b>	<b>74%</b>	<b>3,704.51</b>