

Westario Power Inc.  
2020 IRM APPLICATION  
EB-2019-0074

Submitted on: August 12, 2019

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Walkerton, ON  
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**IN THE MATTER OF** the Ontario Energy Board Act, 1998, S.O.

1998, c.15, (Schedule B); **AND IN THE MATTER OF** an

Application by Westario Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable distribution rates and other service charges to be effective January 1, 2020.

## MANAGER'S SUMMARY

### 1. APPLICATION

Westario Power Inc. ("Westario Power") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2020 Distribution Rate Adjustments effective Jan 1, 2020. Westario Power applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

Westario Power has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 20, 2018 along with the Key References listed at Chapter 3 Incentive Rate-Setting Applications

Westario Power requests that this application be disposed of by way of a written hearing. Westario Power confirms that the billing determinants used in the model are from most recent reported RRR filings. The utility reviewed both the existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and confirms that they are accurate.

Westario Power attests that the utility, its shareholder and all its customer classes will be affected by the outcome of this application.

In the preparation of this application, Westario Power used the 2020 IRM Rate Generator issued on July 5, 2019 and the GA Analysis Work Form issued July 15, 2019. The rate and other adjustments being applied for and as calculated using the above models include a Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its 2020 rates. (The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to

distribution rates and charges in the period between Cost of Service applications). The model also adjusts Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

Along with revisions to its distribution rates, Westario Power also seeks approval of the following matter;

- ☐ Continuance of the Specific Services charges and Loss Factors.
- ☐ Continuance of the Micro Fit monthly charge.
- ☐ Continuance of the Smart Meter Entity charge.

The annual adjustment mechanism is not being applied to the following components of delivery rates:

- ☐ Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission Service Rates, Wholesale Market Service Rate, Rural and Remote Rate Protection Benefit and Charge, Standard Supply Service – Administrative Charge, MicroFit Service Charge, Specific Service Charges, Transformation and Primary Metering Allowances, Smart Metering Entity Charge
- ☐ David Leonce, President/CEO of Westario Power Inc. has certified that the evidence filed in the herein application is accurate to the best of his knowledge, See Appendix 6.

## 2. DISTRIBUTOR'S PROFILE

Westario Power Inc is a licensed electricity distributor operating pursuant to license ED-2002-0515. The urban communities served by Westario Power are limited to the following municipalities:

- a. The Township of Huron-Kinloss (Villages of Ripley and Lucknow)
- b. The Municipality of Kincardine (Kincardine Ward 1)
- c. The Municipality of South Bruce (Villages of Mildmay and Teeswater)
- d. The Town of Saugeen Shores (Towns of Port Elgin and Southampton)
- e. The Township of North Huron (Town of Wingham)
- f. The Municipality of Brockton (Town of Walkerton and Village of Elmwood)
- g. The Town of Hanover (Town of Hanover)
- h. The Town of Minto (Towns of Harriston and Palmerston, Village of Clifford)
- i. The Township of West Grey (Village of Neustadt)

Westario Power has no special conditions in its license. Westario Power is an embedded distributor; the adjacent distributor is Hydro One Inc. Westario Power has 11 Class A customers as of July 1, 2019.

Westario Power's last Cost of Service application was for rates effective June 1, 2018 (EB-2017-0084).

### 3. CONTACT INFORMATION

The primary contact for the herein application is;

Malcolm McCallum, CPA, CMA  
CFO/Vice President Finance  
Westario Power Inc.  
24 Eastridge Road, RR 2  
Walkerton, ON  
N0G 2V0  
519-507-6666 x-211

The alternate contact for the herein application is;

Ethan Kittel, CPA, CA  
Accounting Supervisor  
Westario Power Inc.  
24 Eastridge Road, RR 2  
Walkerton, ON  
N0G 2V0  
519-507-6666 x-230

### 4. PRICE CAP ADJUSTMENT (Ch3 3.2.1)

As per Board policy (Chapter 3), distribution rates are to be adjusted per the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Westario Power has used an assigned Stretch Factor Group III to calculate its Price Cap. The following table shows the Westario Power's factor to its Price Cap Adjustment.

Table 1 – Price Cap Parameters

Stretch Factor Group	III
Price Escalator	1.20%

Stretch Factor Value	0.30%
Productivity Factor	0.00%
Price Cap Index	0.90%

Westario Power has used the 2019 Price Cap Parameters to complete the model. Future updates to components of the price cap index calculation, to be completed by Board Staff as the update becomes available, may impact the final price cap adjustment being applied to the current model.

The price factor adjustment under this application would apply to the fixed and volumetric distribution rates for Westario Power, it would not affect the following:

- ☐ Rate adders and riders
- ☐ Low voltage service charges
- ☐ Retail Transmission Service Rates
- ☐ Wholesale Market Service Rate
- ☐ Rural Rate Protection Charge
- ☐ Standard Supply Service – Administrative Charge
- ☐ MicroFit Service Charge
- ☐ Specific Service Charges

## 5. REVENUE TO COST RATIO ADJUSTMENTS (Ch3 3.2.2)

Westario Power is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were recently adjusted and set as part of the 2018 Cost of Service Application.

## 6. RATE DESIGN FOR RESIDENTIAL ELECTRICITY (Ch3 3.2.3)

In accordance with the new Rate Design for Residential Electricity policy issued on April 2, 2015, Westario Power followed the approach set out in sheet 16 of the rate generator model. In 2019, the fourth year of the transition, Westario made the final upward adjustment required by the rate design policy and their residential rates have transitioned to a fully fixed

structure. Table 2 shows the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 15 of this application.

Table 2 – Current vs Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	28.42	Nil	28.68	Nil
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	27.59	0.0123	27.84	0.0124
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	234.80	2.4780	236.91	2.5003
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	5.12	0.0191	5.17	0.0193
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.80	30.0250	5.85	30.2952
STREET LIGHTING SERVICE CLASSIFICATION	5.79	4.8385	5.84	4.8820
MicroFit SERVICE CLASSIFICATION	10.00	Nil	10.00	Nil

## 7. RTSR ADJUSTMENTS (Ch3 3.2.4)

Westario Power is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

Westario Power used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates approved in 2019 IRM application.

The Loss Factor applied to the metered kWh is the Board-approved 2018 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below and the detailed calculations can be found in the 2020 IRM Model filed in conjunction with this application.



Table 3 – Proposed RTSR

Rate Class	Unit	Current RTSR- Network	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0062	0.0064
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0057	0.0059
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	2.3573	2.4502
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0057	0.0059
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.7888	1.8593
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.7752	1.8451

Rate Class	Unit	Current RTSR- Connection	Proposed RTSR- Connection
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0045	0.0051
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0041	0.0046
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	1.6249	1.8308
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0041	0.0046
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.2831	1.4457
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.2540	1.4129

## 8. DEFERRAL AND VARIANCE ACCOUNTS (Ch3 3.2.5)

Westario Power has completed the Board Staff's 2020 IRM Rate Generator – Tab 3 Continuity Schedule and the threshold test at tab 4 shows a claim per kWh of \$0.0009. The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Although the claim does not exceed this threshold test amount Westario Power is proposing to dispose of its deferral and variance account in this proceeding, due to several of the accounts having balances that date back several years and a significant amount of interest has been accrued on some accounts.

The variance in the 1580 accounts on the continuity schedule from 2.1.7 of the RRR filing is caused by the balance of the sub accounts being displayed differently on 2.1.7, this is a net zero difference on the continuity schedule for the 1580 accounts.

There are principal adjustments showing in accounts 1588 and 1589 for 2016, 2017, and 2018. The principal adjustments for account 1589 are listed on the GA Analysis Work Form. These adjustments are the cause of the variance from the 2.1.7 RRR filing. The principal adjustments for 1588 include true-ups with account 1589, true-ups with IESO relating to 1598 filings and a 2017 billing error, as well as adjustments for timing differences from unbilled revenue. Similar to account 1589 these adjustments are the cause of the variance from the 2.1.7 RRR filing.

## **9. SPECIFIC SERVICE CHARGE AND LOSS FACTORS**

Westario Power is applying to continue the current Specific Service Charges, and Loss Factors as approved by the Board (EB-2017-0084).

## **10. GLOBAL ADJUSTMENT PROCESS (3.2.5.2)**

The GA Analysis work form has unresolved differences as a percentage of Expected GA payments to IESO of 0.7% in 2016, 1.0% in 2017, and 0.0% in 2018. This variance is within the 1.0% unresolved difference threshold. The Calculated loss factors in both 2016 and 2017 are slightly higher than Westario Power's approved loss factor of 1.07 for both of those years. The calculated loss factor in 2018 is slightly lower than the calculated loss factor of 1.0713 for that year. Westario Power has completed the GA Methodology questionnaire and attached it as Appendix 5.

Westario Power's CFO certifies that Westario Power has processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements, see Appendix 6.

Westario Power's accounting treatment of its monthly IESO Regulated Price Plan (RPP) claim / payment, 1598 filing has not changed for any of the years requesting disposition since its 2017 IRM application. Its process is summarized below.

Westario Power purchases energy from the IESO at the spot market price (Hourly Ontario Energy Price ("HOEP)). This energy is then sold to customers using RPP, retail and market prices. When billing customers not on RPP Westario Power uses the second estimate of the Global Adjustment (GA) for all rate categories.

Westario Power sells a portion of the electricity purchased to customers on the Regulated Price Plan at fixed Time of Use (TOU) and/or tiered pricing. These prices are a blend of the HOEP and GA. To ensure Westario Power remains whole, it submits to the IESO monthly the difference between electricity purchased at spot (volume and price as provided by a third party reading Westario Power's primary meter points) plus GA (utilizing the 2nd estimate) and electricity sold through RPP prices.. The financial differences can be both payments to and from the IESO, and are submitted monthly through the IESO settlement portal.

For the initial 1598 filing the exact consumption amount is not yet known and is required to be estimated. The estimate used for consumption at each tier is based off historical information.

For the reconciliation or true-up process, Westario Power's SAP software provides a summary report of kWhs by rate category extracted from customer bill documents to determine the consumption billed over the previous month. Reports are run for all RPP rate categories and consumption data is subtotaled monthly based on its respective price category (TOU or tiered). This actual consumption information is then compared to the estimates used at the time of the initial filing to determine the difference in kWh's for each tier or TOU rate. In addition to the adjusting the consumption to actual the GA rate that was previously entered at second estimate is adjusted to actual rate to factor in any differences from what was filed to what the filing should have been using all of this information. The differences resulting from trueing up prior month's consumption and GA rate are included in the current month 1598 filing.

The SAP reports are scheduled to run in a manner to ensure compliance with the RPP Self-Certification requirement which requires that reconciliations between the estimate claim amounts and actual post-billing claim amounts are conducted (at minimum) quarterly.

Thus all life-to-date consumption data for tiered and time of use pricing is reconciled quarterly with data for the prior 3 year reconciled monthly and data greater than three years old reconciled quarterly.

In the current month, both the estimated cost of power and the GA from the previous month are updated to actual (the final GA is then used).

### **Embedded generation – Settlement with the IESO**

A third party service provider downloads the hourly reads each month from all microFIT and FIT generation meters and produces a report that shows what the generation cost would be if the HOEP price was used versus what the generation is when the contract price is used. The reports are further broken down between generation during peak time and off peak time to coincide with the IESO reporting requirements.

The difference between the total generation that will be paid to the generator based on the contracted price less the total generation that is calculated based on the HOEP price is then submitted to the IESO for recovery within four business days of each month end.

### **RPP Final Variance Settlement Amount Filing**

Customers leaving an RPP price plan no longer pay RPP prices and therefore no longer pay or receive the benefit of their share of past cumulative variances held by the IESO. Therefore these customers will be responsible for a final RPP variance settlement amount when they leave the RPP supply. The RPP price determination assumes the customers would have remained on the RPP for a full 12 months (RPP Manual – November 5, 2013).

The RPP Final Variance spreadsheets calculate the amount receivable or payable to the IESO based on the monthly Final Variance Settlement Factor applicable the month the customer leaves RPP pricing, times their respective most recent 12 month or pro-rated actual consumption.

## 12. CLASS A/B TRANSITION CUSTOMERS

Westario Power has 6 customers that transitioned from Class B to Class A in 2017 and 3 customers that transitioned from Class B to Class A in 2018. One of the customers that transitioned to Class A in 2017 reverted back to Class B in 2018. The required adjustments for these customers are included on tabs 6, 6.1a, 6.1 and 6.2a of the IRM Rate Generator Model. These transitions have resulted in monthly equal payments to the 9 customers for Global Adjustment and monthly equal payments for CBR to the 4 customers who transitioned in 2018. Since the CBR Class B rate rider calculated in tab 6.2 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders.

## 13. DISPOSITION OF LRAM (Ch3 3.2.6)

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications.

Westario Power disposed of its balances in account 1568 in its 2018 Cost of Service application and plans to dispose of any balances since then in its next Cost of Service Application.

## 14. TAX CHANGE (Ch3 3.2.7)

The IRM model indicates that the utility is not subject to a tax change. Therefore there is Sharing of Tax Amount to be calculated.

#### 15. ICM / Z-FACTOR (Ch3 3.2.8)

Westario Power is not applying for recovery of Incremental Capital or Z-Factor in this proceeding.

#### 16. CURRENT TARIFF SHEETS

Westario Power current tariff sheets are provided in Appendix 1.

## 16. PROPOSED TARIFF SHEETS

The proposed tariff sheets generated by the 2020 IRM Rate Generator are provided in the Appendix 2.

## 17. BILL IMPACTS

Table 4 below shows the proposed bill impacts as calculated at Sheet 20 of the model.

Table 4) – Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Total	
		A + B + C	
		\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	0.71	0.6%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	1.63	0.6%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	(7.41)	-0.1%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	0.13	0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	0.13	0.2%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	18.45	0.3%
RESIDENTIAL SERVICE CLASSIFICATION – RPP – 10 <sup>th</sup> percentile	kWh	0.43	0.7%
RESIDENTIAL SERVICE CLASSIFICATION – Non-RPP (retailer)	kWh	0.09	0.1%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION – Non-RPP (Retailer)	kWh	(0.06)	0.0%
RESIDENTIAL SERVICE CLASSIFICATION – Non-RPP (retailer) – 10 <sup>th</sup> percentile	kWh	0.22	0.3%

With the exception of the residential and GS<50 which use the typical 750 kWh/month and 2000 kWh/month respectively, the other classes were calculated using a typical monthly average consumption and number of connections.

## 18. 2018 RRWF

The Revenue Requirement Work Form from Westario Power's 2018 Cost of Service Application (EB-2017-0084) is presented at Appendix 4.

~Respectfully Submitted~



## INDEX TO APPENDICES

The following are appended to and form part of this Application;

Appendix 1: Current Tariff Sheet

Appendix 2: Proposed Tariff Sheet

Appendix 3: Bill Impacts

Appendix 4: 2018 RRWF

## Appendix 1: Current Tariff Sheet

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0078

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. 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	\$	28.42
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$	0.04
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0010
Rate Rider for the Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0015
- Approved on an Interim Basis	\$/kWh	0.0015
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)	\$/kWh	0.0001
- effective until May 31, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

## MONTHLY RATES AND CHARGES - Regulatory Component

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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0078

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.59
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0123
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0011
Rate Rider for the Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	\$/kWh	0.0015
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0078

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

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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	\$	234.80
Distribution Volumetric Rate	\$/kW	2.4780
Low Voltage Service Rate	\$/kW	1.0438
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0261
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.6551
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2562)
Rate Rider for the Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	\$/kW	1.0540
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis	\$/kW	(0.4647)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3573
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6249

### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0078

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 600 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	5.12
Distribution Volumetric Rate	\$/kWh	0.0191
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0007
Rate Rider for the Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0013
- Approved on an Interim Basis	\$/kWh	0.0013
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	(0.0005)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0078

## SENTINEL LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.80
Distribution Volumetric Rate	\$/kW	30.0250
Low Voltage Service Rate	\$/kW	0.8245
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0566
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.5837
Rate Rider for the Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	0.6424
- Approved on an Interim Basis	\$/kW	0.6424
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.1029)
Retail Transmission Rate - Network Service Rate	\$/kW	1.7888
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2831

### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0078

## STREET LIGHTING SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.79
Distribution Volumetric Rate	\$/kW	4.8385
Low Voltage Service Rate	\$/kW	0.8056
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0227
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.4457
Rate Rider for the Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019		
- Approved on an Interim Basis	\$/kW	0.7457
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018)		
- effective until May 31, 2020	\$/kW	(0.0430)
Retail Transmission Rate - Network Service Rate	\$/kW	1.7752
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2540

## MONTHLY RATES AND CHARGES - Regulatory Component

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



# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2019**

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

**EB-2018-0078**

### 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	\$	10.00
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# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0078

## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

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

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

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### Customer Administration

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

### Non-Payment of Account

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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0078

### Other

Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	43.63

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0078

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0713
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0607

## Appendix 2: Proposed Tariff Sheet

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0074

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. 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	\$	28.68
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$	0.04
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0010
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

### 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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0074

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.84
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0124
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kWh	0.0013
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0011
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

#### 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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0074

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

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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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	\$	236.91
Distribution Volumetric Rate	\$/kW	2.5003
Low Voltage Service Rate	\$/kW	1.0438
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	0.4119
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	0.1041
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0261
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.6551
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2562)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4502
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8308

#### 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



# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0074

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 600 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	5.17
Distribution Volumetric Rate	\$/kWh	0.0193
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kWh	0.0013
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0007
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	(0.0005)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

### 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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0074

### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.85
Distribution Volumetric Rate	\$/kW	30.2952
Low Voltage Service Rate	\$/kW	0.8245
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	0.6707
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0566
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.5837
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.1029)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8593
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4457

### 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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### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photocells. 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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.84
Distribution Volumetric Rate	\$/kW	4.8820
Low Voltage Service Rate	\$/kW	0.8056
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	0.4958
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0227
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.4457
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0430)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8451
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4129

### 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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### 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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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#### Customer Administration

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

#### Non-Payment of Account

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

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### Other

Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.15

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### RETAIL SERVICE CHARGES (if applicable)

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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	\$	101.20
Monthly fixed charge, per retailer	\$	40.48
Monthly variable charge, per customer, per retailer	\$/cust.	1.01
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.01
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)	\$	4.05

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0713
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0607

## Appendix 3: Bill Impacts



The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2018 of \$0.1117/kWh (IESO's Monthly Market Report for May 2018, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

<b>RATE CLASSES / CATEGORIES</b> <i>(eg: Residential TOU, Residential Retailer)</i>	<b>Units</b>	<b>RPP? Non-RPP Retailer? Non-RPP Other?</b>	<b>Current Loss Factor (eg: 1.0351)</b>	<b>Proposed Loss Factor</b>	<b>Consumption (kWh)</b>	<b>Demand kW (if applica ble)</b>	<b>RTSR Demand or Demand- Interval?</b>	<b>Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connect ions).</b>
<i>RESIDENTIAL SERVICE CLASSIFICATION</i>	kWh	RPP	1.0713	1.0713	750		CONSUMPTION	
<i>GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION</i>	kWh	RPP	1.0713	1.0713	2,000		CONSUMPTION	
<i>GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION</i>	kW	Non-RPP (Other)	1.0713	1.0713	65,040	175	DEMAND	
<i>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</i>	kWh	Non-RPP (Other)	1.0713	1.0713	405		CONSUMPTION	1
<i>SENTINEL LIGHTING SERVICE CLASSIFICATION</i>	kW	Non-RPP (Other)	1.0713	1.0713	230	0	DEMAND	2
<i>STREET LIGHTING SERVICE CLASSIFICATION</i>	kW	Non-RPP (Other)	1.0713	1.0713	16,194	50	DEMAND	563
<i>RESIDENTIAL SERVICE CLASSIFICATION</i> 10th percentile - RPP	kWh	RPP	1.0713	1.0713	270		CONSUMPTION	
<i>RESIDENTIAL SERVICE CLASSIFICATION</i> Non-RPP (retailer)	kWh	Non-RPP (Retailer)	1.0713	1.0713	750		CONSUMPTION	
<i>GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION</i> Non-RPP (retailer)	kWh	Non-RPP (Retailer)	1.0713	1.0713	2,000		CONSUMPTION	
<i>RESIDENTIAL SERVICE CLASSIFICATION</i> 10th percentile - Non-RPP	kWh	Non-RPP (Retailer)	1.0713	1.0713	270		CONSUMPTION	

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.26	0.9%	\$ 0.03	0.1%	\$ 0.68	1.5%	\$ 0.71	0.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 0.45	0.8%	\$ 0.05	0.1%	\$ 1.55	1.5%	\$ 1.63	0.6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 6.01	0.9%	\$ (58.85)	-5.7%	\$ (6.56)	-0.4%	\$ (7.41)	-0.1%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.13	1.0%	\$ (0.19)	-1.1%	\$ 0.11	0.5%	\$ 0.13	0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.16	0.9%	\$ 0.05	0.2%	\$ 0.11	0.5%	\$ 0.13	0.2%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 30.35	0.9%	\$ 4.78	0.1%	\$ 16.33	0.4%	\$ 18.45	0.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.26	0.9%	\$ 0.18	0.6%	\$ 0.41	1.2%	\$ 0.43	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.26	0.9%	\$ (0.57)	-1.4%	\$ 0.08	0.2%	\$ 0.09	0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.45	0.8%	\$ (1.55)	-1.9%	\$ (0.05)	0.0%	\$ (0.06)	0.0%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.26	0.9%	\$ (0.04)	-0.1%	\$ 0.19	0.5%	\$ 0.22	0.3%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.42	1	\$ 28.42	\$ 28.68	1	\$ 28.68	\$ 0.26	0.91%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.04	1	\$ 0.04	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0001	750	\$ 0.08	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 28.54			\$ 28.80	\$ 0.26	0.91%
Line Losses on Cost of Power	\$ 0.0824	53	\$ 4.40	\$ 0.0824	53	\$ 4.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0025	750	\$ 1.88	\$ 0.0022	750	\$ 1.65	\$ (0.23)	-12.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0031	750	\$ 2.33	\$ 0.0031	750	\$ 2.33	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -		750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 37.71			\$ 37.74	\$ 0.03	0.09%
RTSR - Network	\$ 0.0062	803	\$ 4.98	\$ 0.0064	803	\$ 5.14	\$ 0.16	3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	803	\$ 3.62	\$ 0.0051	803	\$ 4.10	\$ 0.48	13.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 46.31			\$ 46.98	\$ 0.68	1.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	135	\$ 18.09	\$ 0.1340	135	\$ 18.09	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 111.45			\$ 112.13	\$ 0.68	0.61%
HST	13%		\$ 14.49	13%		\$ 14.58	\$ 0.09	0.61%
8% Rebate	8%		\$ (8.92)	8%		\$ (8.97)	\$ (0.05)	
<b>Total Bill on TOU</b>			\$ 117.02			\$ 117.74	\$ 0.71	0.61%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.59	1	\$ 27.59	\$ 27.84	1	\$ 27.84	\$ 0.25	0.91%
Distribution Volumetric Rate	\$ 0.0123	2000	\$ 24.60	\$ 0.0124	2000	\$ 24.80	\$ 0.20	0.81%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0019	2000	\$ 3.80	\$ 0.0019	2000	\$ 3.80	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 55.99			\$ 56.44	\$ 0.45	0.80%
Line Losses on Cost of Power	\$ 0.0824	143	\$ 11.74	\$ 0.0824	143	\$ 11.74	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0026	2,000	\$ 5.20	\$ 0.0024	2,000	\$ 4.80	\$ (0.40)	-7.69%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0028	2,000	\$ 5.60	\$ 0.0028	2,000	\$ 5.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 79.10			\$ 79.15	\$ 0.05	0.06%
RTSR - Network	\$ 0.0057	2,143	\$ 12.21	\$ 0.0059	2,143	\$ 12.64	\$ 0.43	3.51%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,143	\$ 8.78	\$ 0.0046	2,143	\$ 9.86	\$ 1.07	12.20%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 100.10			\$ 101.65	\$ 1.55	1.55%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,143	\$ 7.28	\$ 0.0034	2,143	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,143	\$ 1.07	\$ 0.0005	2,143	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1340	360	\$ 48.24	\$ 0.1340	360	\$ 48.24	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 273.41			\$ 274.96	\$ 1.55	0.57%
HST	13%		\$ 35.54	13%		\$ 35.74	\$ 0.20	0.57%
8% Rebate	8%		\$ (21.87)	8%		\$ (22.00)	\$ (0.12)	
<b>Total Bill on TOU</b>			\$ 287.08			\$ 288.70	\$ 1.63	0.57%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	65,040	kWh
Demand	175	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 234.80	1	\$ 234.80	\$ 236.91	1	\$ 236.91	\$ 2.11	0.90%
Distribution Volumetric Rate	\$ 2.4780	175	\$ 433.65	\$ 2.5003	175	\$ 437.55	\$ 3.90	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0210	175	\$ 3.68	\$ 0.0210	175	\$ 3.68	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 672.13			\$ 678.14	\$ 6.01	0.89%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.9882	175	\$ 172.94	\$ 0.9149	175	\$ 160.11	\$ (12.83)	-7.42%
CBR Class B Rate Riders	\$ -	175	\$ -	\$ -	175	\$ -	\$ -	
GA Rate Riders	\$ -	65,040	\$ -	\$ 0.0008	65,040	\$ (52.03)	\$ (52.03)	
Low Voltage Service Charge	\$ 1.0438	175	\$ 182.67	\$ 1.0438	175	\$ 182.67	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		175	\$ -	\$ -	175	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1,027.73			\$ 968.88	\$ (58.85)	-5.73%
RTSR - Network	\$ 2.3573	175	\$ 412.53	\$ 2.4502	175	\$ 428.79	\$ 16.26	3.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6249	175	\$ 284.36	\$ 1.8308	175	\$ 320.39	\$ 36.03	12.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,724.61			\$ 1,718.05	\$ (6.56)	-0.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	69,677	\$ 236.90	\$ 0.0034	69,677	\$ 236.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	69,677	\$ 34.84	\$ 0.0005	69,677	\$ 34.84	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	69,677	\$ 7,671.48	\$ 0.1101	69,677	\$ 7,671.48	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 9,668.08			\$ 9,661.52	\$ (6.56)	-0.07%
HST	13%		\$ 1,256.85	13%		\$ 1,256.00	\$ (0.85)	-0.07%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 10,924.93			\$ 10,917.52	\$ (7.41)	-0.07%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	405	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.12	1	\$ 5.12	\$ 5.17	1	\$ 5.17	\$ 0.05	0.98%
Distribution Volumetric Rate	\$ 0.0191	405	\$ 7.74	\$ 0.0193	405	\$ 7.82	\$ 0.08	1.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0004	405	\$ (0.16)	-\$ 0.0004	405	\$ (0.16)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 12.69			\$ 12.82	\$ 0.13	1.03%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.18	\$ 0.1101	29	\$ 3.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	405	\$ 0.81	\$ 0.0020	405	\$ 0.81	\$ -	0.00%
CBR Class B Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	
GA Rate Riders	\$ -	405	\$ -	-\$ 0.0008	405	\$ (0.32)	\$ (0.32)	
Low Voltage Service Charge	\$ 0.0028	405	\$ 1.13	\$ 0.0028	405	\$ 1.13	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		405	\$ -	\$ -	405	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 17.82			\$ 17.62	\$ (0.19)	-1.08%
RTSR - Network	\$ 0.0057	434	\$ 2.47	\$ 0.0059	434	\$ 2.56	\$ 0.09	3.51%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	434	\$ 1.78	\$ 0.0046	434	\$ 2.00	\$ 0.22	12.20%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 22.07			\$ 22.18	\$ 0.11	0.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	434	\$ 1.48	\$ 0.0034	434	\$ 1.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	434	\$ 0.22	\$ 0.0005	434	\$ 0.22	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	405	\$ 44.59	\$ 0.1101	405	\$ 44.59	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 68.60			\$ 68.71	\$ 0.11	0.16%
HST	13%		\$ 8.92	13%		\$ 8.93	\$ 0.01	0.16%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 77.52			\$ 77.64	\$ 0.13	0.16%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	230	kWh
Demand	0	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.80	1.6	\$ 9.28	\$ 5.85	1.6	\$ 9.36	\$ 0.08	0.86%
Distribution Volumetric Rate	\$ 30.0250	0.28	\$ 8.41	\$ 30.2952	0.28	\$ 8.48	\$ 0.08	0.90%
Fixed Rate Riders	\$ -	1.6	\$ -	\$ -	1.6	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0463	0.28	\$ (0.01)	-\$ 0.0463	0.28	\$ (0.01)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 17.67			\$ 17.83	\$ 0.16	0.88%
Line Losses on Cost of Power	\$ 0.1101	16	\$ 1.81	\$ 0.1101	16	\$ 1.81	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.2261	0	\$ 0.34	\$ 1.2544	0	\$ 0.35	\$ 0.01	2.31%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
GA Rate Riders	\$ -	230	\$ -	-\$ 0.0005	230	\$ (0.12)	\$ (0.12)	-
Low Voltage Service Charge	\$ 0.8245	0	\$ 0.23	\$ 0.8245	0	\$ 0.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		0	\$ -	\$ -	0	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 20.05			\$ 20.10	\$ 0.05	0.24%
RTSR - Network	\$ 1.7888	0	\$ 0.50	\$ 1.8593	0	\$ 0.52	\$ 0.02	3.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2831	0	\$ 0.36	\$ 1.4457	0	\$ 0.40	\$ 0.05	12.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 20.91			\$ 21.03	\$ 0.11	0.54%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	246	\$ 0.84	\$ 0.0034	246	\$ 0.84	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	246	\$ 0.12	\$ 0.0005	246	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1.6	\$ 0.40	\$ 0.25	1.6	\$ 0.40	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	230	\$ 25.32	\$ 0.1101	230	\$ 25.32	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 47.60			\$ 47.71	\$ 0.11	0.24%
HST	13%		\$ 6.19	13%		\$ 6.20	\$ 0.01	0.24%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 53.79			\$ 53.91	\$ 0.13	0.24%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	16,194	kWh
Demand	50	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.79	563	\$ 3,259.77	\$ 5.84	563	\$ 3,287.92	\$ 28.15	0.86%
Distribution Volumetric Rate	\$ 4.8385	50.48	\$ 244.25	\$ 4.8820	50.48	\$ 246.44	\$ 2.20	0.90%
Fixed Rate Riders	\$ -	563	\$ -	\$ -	563	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0203	50.48	\$ (1.02)	\$ 0.0203	50.48	\$ (1.02)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3,502.99</b>			<b>\$ 3,533.34</b>	<b>\$ 30.35</b>	<b>0.87%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.1914	50	\$ 60.14	\$ 0.9415	50	\$ 47.53	\$ (12.61)	-20.98%
CBR Class B Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
GA Rate Riders	\$ -	16,194	\$ -	\$ 0.0008	16,194	\$ (12.96)	\$ (12.96)	
Low Voltage Service Charge	\$ 0.8056	50	\$ 40.67	\$ 0.8056	50	\$ 40.67	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		50	\$ -	\$ -	50	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 3,603.80</b>			<b>\$ 3,608.58</b>	<b>\$ 4.78</b>	<b>0.13%</b>
RTSR - Network	\$ 1.7752	50	\$ 89.61	\$ 1.8451	50	\$ 93.14	\$ 3.53	3.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2540	50	\$ 63.30	\$ 1.4129	50	\$ 71.32	\$ 8.02	12.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3,756.72</b>			<b>\$ 3,773.04</b>	<b>\$ 16.33</b>	<b>0.43%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	17,349	\$ 58.99	\$ 0.0034	17,349	\$ 58.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	17,349	\$ 8.67	\$ 0.0005	17,349	\$ 8.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	563	\$ 140.75	\$ 0.25	563	\$ 140.75	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	17,349	\$ 1,910.08	\$ 0.1101	17,349	\$ 1,910.08	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 5,875.21</b>			<b>\$ 5,891.53</b>	<b>\$ 16.33</b>	<b>0.28%</b>
HST	13%		\$ 763.78	13%		\$ 765.90	\$ 2.12	0.28%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 6,638.99</b>			<b>\$ 6,657.43</b>	<b>\$ 18.45</b>	<b>0.28%</b>



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	270	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.42	1	\$ 28.42	\$ 28.68	1	\$ 28.68	\$ 0.26	0.91%
Distribution Volumetric Rate	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.04	1	\$ 0.04	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	270	\$ 0.03	\$ 0.0001	270	\$ 0.03	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 28.49			\$ 28.75	\$ 0.26	0.91%
Line Losses on Cost of Power	\$ 0.0824	19	\$ 1.59	\$ 0.0824	19	\$ 1.59	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0025	270	\$ 0.68	\$ 0.0022	270	\$ 0.59	\$ (0.08)	-12.00%
CBR Class B Rate Riders	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	-
GA Rate Riders	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0031	270	\$ 0.84	\$ 0.0031	270	\$ 0.84	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		270	\$ -	\$ -	270	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 32.15			\$ 32.33	\$ 0.18	0.56%
RTSR - Network	\$ 0.0062	289	\$ 1.79	\$ 0.0064	289	\$ 1.85	\$ 0.06	3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	289	\$ 1.30	\$ 0.0051	289	\$ 1.48	\$ 0.17	13.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 35.25			\$ 35.66	\$ 0.41	1.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	289	\$ 0.98	\$ 0.0034	289	\$ 0.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	289	\$ 0.14	\$ 0.0005	289	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	176	\$ 11.41	\$ 0.0650	176	\$ 11.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	46	\$ 4.31	\$ 0.0940	46	\$ 4.31	\$ -	0.00%
TOU - On Peak	\$ 0.1340	49	\$ 6.51	\$ 0.1340	49	\$ 6.51	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 58.86			\$ 59.27	\$ 0.41	0.70%
HST	13%		\$ 7.65	13%		\$ 7.71	\$ 0.05	0.70%
8% Rebate	8%		\$ (4.71)	8%		\$ (4.74)	\$ (0.03)	-
<b>Total Bill on TOU</b>			\$ 61.80			\$ 62.24	\$ 0.43	0.70%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.42	1	\$ 28.42	\$ 28.68	1	\$ 28.68	\$ 0.26	0.91%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.04	1	\$ 0.04	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0001	750	\$ 0.08	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 28.54			\$ 28.80	\$ 0.26	0.91%
Line Losses on Cost of Power	\$ 0.1101	53	\$ 5.89	\$ 0.1101	53	\$ 5.89	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0025	750	\$ 1.88	\$ 0.0022	750	\$ 1.65	\$ (0.23)	-12.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ 0.0008	750	\$ (0.60)	\$ (0.60)	-
Low Voltage Service Charge	\$ 0.0031	750	\$ 2.33	\$ 0.0031	750	\$ 2.33	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 39.19			\$ 38.63	\$ (0.57)	-1.44%
RTSR - Network	\$ 0.0062	803	\$ 4.98	\$ 0.0064	803	\$ 5.14	\$ 0.16	3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	803	\$ 3.62	\$ 0.0051	803	\$ 4.10	\$ 0.48	13.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 47.79			\$ 47.87	\$ 0.08	0.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 133.50			\$ 133.58	\$ 0.08	0.06%
HST	13%		\$ 17.35	13%		\$ 17.36	\$ 0.01	0.06%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 150.85			\$ 150.94	\$ 0.09	0.06%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.59	1	\$ 27.59	\$ 27.84	1	\$ 27.84	\$ 0.25	0.91%
Distribution Volumetric Rate	\$ 0.0123	2000	\$ 24.60	\$ 0.0124	2000	\$ 24.80	\$ 0.20	0.81%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0019	2000	\$ 3.80	\$ 0.0019	2000	\$ 3.80	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 55.99			\$ 56.44	\$ 0.45	0.80%
Line Losses on Cost of Power	\$ 0.1101	143	\$ 15.70	\$ 0.1101	143	\$ 15.70	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0026	2,000	\$ 5.20	\$ 0.0024	2,000	\$ 4.80	\$ (0.40)	-7.69%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0008	2,000	\$ (1.60)	\$ (1.60)	
Low Voltage Service Charge	\$ 0.0028	2,000	\$ 5.60	\$ 0.0028	2,000	\$ 5.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 83.06			\$ 81.51	\$ (1.55)	-1.87%
RTSR - Network	\$ 0.0057	2,143	\$ 12.21	\$ 0.0059	2,143	\$ 12.64	\$ 0.43	3.51%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,143	\$ 8.78	\$ 0.0046	2,143	\$ 9.86	\$ 1.07	12.20%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 104.06			\$ 104.01	\$ (0.05)	-0.05%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,143	\$ 7.28	\$ 0.0034	2,143	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,143	\$ 1.07	\$ 0.0005	2,143	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 332.61			\$ 332.56	\$ (0.05)	-0.02%
HST	13%		\$ 43.24	13%		\$ 43.23	\$ (0.01)	-0.02%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 375.85			\$ 375.80	\$ (0.06)	-0.02%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	270	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.42	1	\$ 28.42	\$ 28.68	1	\$ 28.68	\$ 0.26	0.91%
Distribution Volumetric Rate	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.04	1	\$ 0.04	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	270	\$ 0.03	\$ 0.0001	270	\$ 0.03	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 28.49			\$ 28.75	\$ 0.26	0.91%
Line Losses on Cost of Power	\$ 0.1101	19	\$ 2.12	\$ 0.1101	19	\$ 2.12	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0025	270	\$ 0.68	\$ 0.0022	270	\$ 0.59	\$ (0.08)	-12.00%
CBR Class B Rate Riders	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	-
GA Rate Riders	\$ -	270	\$ -	\$ 0.0008	270	\$ (0.22)	\$ (0.22)	-
Low Voltage Service Charge	\$ 0.0031	270	\$ 0.84	\$ 0.0031	270	\$ 0.84	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		270	\$ -	\$ -	270	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 32.69			\$ 32.65	\$ (0.04)	-0.11%
RTSR - Network	\$ 0.0062	289	\$ 1.79	\$ 0.0064	289	\$ 1.85	\$ 0.06	3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	289	\$ 1.30	\$ 0.0051	289	\$ 1.48	\$ 0.17	13.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 35.78			\$ 35.98	\$ 0.19	0.54%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	289	\$ 0.98	\$ 0.0034	289	\$ 0.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	289	\$ 0.14	\$ 0.0005	289	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	270	\$ 29.73	\$ 0.1101	270	\$ 29.73	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 66.64			\$ 66.83	\$ 0.19	0.29%
HST	13%		\$ 8.66	13%		\$ 8.69	\$ 0.03	0.29%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 75.30			\$ 75.52	\$ 0.22	0.29%

Appendix 4 - 2018  
RRWF



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

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

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$75,169,716		(\$505,147)	\$ 74,664,569		(\$225,020)	\$74,439,550
Accumulated Depreciation (average)	(\$28,391,180)	(5)	\$67,608	(\$28,323,572)		\$2,639	(\$28,320,932)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$5,996,033		\$ -	\$ 5,996,033		(\$150,000)	\$5,846,033
Cost of Power	\$57,377,618		(\$8,808,646)	\$ 48,568,972		\$2,116,078	\$50,685,050
Working Capital Rate (%)	7.50%	(9)		7.50%	(9)		7.50% (9)
<b>2 Utility Income</b>							
Operating Revenues:							
Distribution Revenue at Current Rates	\$9,905,725		(\$53,811)	\$9,851,913		\$160,341	\$10,012,254
Distribution Revenue at Proposed Rates	\$10,964,439		(\$40,726)	\$10,923,712		(\$254,165)	\$10,669,547
<b>Other Revenue:</b>							
Specific Service Charges	\$100,000		\$0	\$100,000		\$0	\$100,000
Late Payment Charges	\$200,000		\$0	\$200,000		\$0	\$200,000
Other Distribution Revenue	\$174,980		\$68,500	\$243,480		\$6,300	\$249,780
Other Income and Deductions	(\$137,306)		\$0	(\$137,306)		\$49,150	(\$88,156)
Total Revenue Offsets	\$337,674	(7)	\$68,500	\$406,174		\$55,450	\$461,624
<b>Operating Expenses:</b>							
OM+A Expenses	\$5,961,033		\$ -	\$ 5,961,033		(\$150,000)	\$5,811,033
Depreciation/Amortization	\$1,993,885		(\$5,851)	\$ 1,988,034		(\$5,279)	\$1,982,755
Property taxes	\$35,000		\$ -	\$ 35,000		\$ -	\$35,000
Other expenses							
<b>3 Taxes/PILs</b>							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$720,810)	(3)		(\$1,218,211)			(\$1,127,468)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$288,577			\$164,611			\$181,640
Income taxes (grossed up)	\$392,622			\$223,961			\$247,130
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	11.50%			11.50%			11.50%
Income Tax Credits							
<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%
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	3.72%			4.46%			4.24%
Short-term debt Cost Rate (%)	1.76%			2.29%			2.29%
Common Equity Cost Rate (%)	8.78%			9.00%			9.00%
Preferred Shares Cost Rate (%)							

### Notes:

#### General

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (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	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) <sup>(2)</sup>	\$75,169,716	(\$505,147)	\$74,664,569	(\$225,020)	\$74,439,550
2	Accumulated Depreciation (average) <sup>(2)</sup>	(\$28,391,180)	\$67,608	(\$28,323,572)	\$2,639	(\$28,320,932)
3	Net Fixed Assets (average) <sup>(2)</sup>	\$46,778,536	(\$437,538)	\$46,340,998	(\$222,381)	\$46,118,617
4	Allowance for Working Capital <sup>(1)</sup>	\$4,753,024	(\$660,648)	\$4,092,375	\$147,456	\$4,239,831
5	<b>Total Rate Base</b>	<b>\$51,531,560</b>	<b>(\$1,098,187)</b>	<b>\$50,433,373</b>	<b>(\$74,925)</b>	<b>\$50,358,448</b>

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

6	Controllable Expenses	\$5,996,033	\$ -	\$5,996,033	(\$150,000)	\$5,846,033
7	Cost of Power	\$57,377,618	(\$8,808,646)	\$48,568,972	\$2,116,078	\$50,685,050
8	Working Capital Base	\$63,373,651	(\$8,808,646)	\$54,565,005	\$1,966,078	\$56,531,083
9	Working Capital Rate % <sup>(1)</sup>	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$4,753,024	(\$660,648)	\$4,092,375	\$147,456	\$4,239,831

#### 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	Interrogatory Responses	Adjustments	Per Board Decision
	<b>Operating Revenues:</b>					
1	Distribution Revenue (at Proposed Rates)	\$10,964,439	(\$40,726)	\$10,923,712	(\$254,165)	\$10,669,547
2	Other Revenue <sup>(1)</sup>	\$337,674	\$68,500	\$406,174	\$55,450	\$461,624
3	Total Operating Revenues	\$11,302,113	\$27,774	\$11,329,886	(\$198,715)	\$11,131,171
	<b>Operating Expenses:</b>					
4	OM+A Expenses	\$5,961,033	\$ -	\$5,961,033	(\$150,000)	\$5,811,033
5	Depreciation/Amortization	\$1,993,885	(\$5,851)	\$1,988,034	(\$5,279)	\$1,982,755
6	Property taxes	\$35,000	\$ -	\$35,000	\$ -	\$35,000
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$7,989,918	(\$5,851)	\$7,984,067	(\$155,279)	\$7,828,788
10	Deemed Interest Expense	\$1,109,784	\$196,474	\$1,306,257	(\$63,908)	\$1,242,349
11	Total Expenses (lines 9 to 10)	\$9,099,702	\$190,622	\$9,290,324	(\$219,187)	\$9,071,137
12	Utility income before income taxes	\$2,202,411	(\$162,849)	\$2,039,562	\$20,472	\$2,060,034
13	Income taxes (grossed-up)	\$392,622	(\$168,662)	\$223,961	\$23,169	\$247,130
14	Utility net income	\$1,809,788	\$5,813	\$1,815,601	(\$2,697)	\$1,812,904

### Notes

#### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$100,000	\$ -	\$100,000	\$ -	\$100,000
	Late Payment Charges	\$200,000	\$ -	\$200,000	\$ -	\$200,000
	Other Distribution Revenue	\$174,980	\$68,500	\$243,480	\$6,300	\$249,780
	Other Income and Deductions	(\$137,306)	\$ -	(\$137,306)	\$49,150	(\$88,156)
	Total Revenue Offsets	\$337,674	\$68,500	\$406,174	\$55,450	\$461,624





Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$1,809,788	\$1,815,601	\$1,812,904
2	Adjustments required to arrive at taxable utility income	(\$720,810)	(\$1,218,211)	(\$1,127,468)
3	Taxable income	<u>\$1,088,978</u>	<u>\$597,391</u>	<u>\$685,436</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	<u>\$288,577</u>	<u>\$164,611</u>	<u>\$181,640</u>
6	Total taxes	<u>\$288,577</u>	<u>\$164,611</u>	<u>\$181,640</u>
7	Gross-up of Income Taxes	<u>\$104,045</u>	<u>\$59,350</u>	<u>\$65,489</u>
8	Grossed-up Income Taxes	<u>\$392,622</u>	<u>\$223,961</u>	<u>\$247,130</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$392,622</u>	<u>\$223,961</u>	<u>\$247,130</u>
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
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>



Ontario Energy Board

# 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%		\$28,857,673	3.72%			\$1,073,505
2	Short-term Debt	4.00%		\$2,061,262	1.76%			\$36,278
3	Total Debt	60.00%		\$30,918,936	3.59%			\$1,109,784
Equity								
4	Common Equity	40.00%		\$20,612,624	8.78%			\$1,809,788
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$20,612,624	8.78%			\$1,809,788
7	Total	100.00%		\$51,531,560	5.67%			\$2,919,572
Interrogatory Responses								
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$28,242,689	4.46%			\$1,260,060
2	Short-term Debt	4.00%		\$2,017,335	2.29%			\$46,197
3	Total Debt	60.00%		\$30,260,024	4.32%			\$1,306,257
Equity								
4	Common Equity	40.00%		\$20,173,349	9.00%			\$1,815,601
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$20,173,349	9.00%			\$1,815,601
7	Total	100.00%		\$50,433,373	6.19%			\$3,121,859
Per Board Decision								
		(%)		(\$)		(%)		(\$)
	Debt							
8	Long-term Debt	56.00%		\$28,200,731	4.24%			\$1,196,221
9	Short-term Debt	4.00%		\$2,014,338	2.29%			\$46,128
10	Total Debt	60.00%		\$30,215,069	4.11%			\$1,242,349
Equity								
11	Common Equity	40.00%		\$20,143,379	9.00%			\$1,812,904
12	Preferred Shares	0.00%		\$ -	0.00%			\$ -
13	Total Equity	40.00%		\$20,143,379	9.00%			\$1,812,904
14	Total	100.00%		\$50,358,448	6.07%			\$3,055,253



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,058,716		\$1,153,521		\$657,293
2	Distribution Revenue	\$9,905,725	\$9,905,722	\$9,851,913	\$9,770,191	\$10,012,254	\$10,012,254
3	Other Operating Revenue	\$337,674	\$337,674	\$406,174	\$406,174	\$461,624	\$461,624
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$10,243,399</b>	<b>\$11,302,113</b>	<b>\$10,258,087</b>	<b>\$11,329,886</b>	<b>\$10,473,878</b>	<b>\$11,131,171</b>
5	Operating Expenses	\$7,989,918	\$7,989,918	\$7,984,067	\$7,984,067	\$7,828,788	\$7,828,788
6	Deemed Interest Expense	\$1,109,784	\$1,109,784	\$1,306,257	\$1,306,257	\$1,242,349	\$1,242,349
8	<b>Total Cost and Expenses</b>	<b>\$9,099,702</b>	<b>\$9,099,702</b>	<b>\$9,290,324</b>	<b>\$9,290,324</b>	<b>\$9,071,137</b>	<b>\$9,071,137</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$1,143,697</b>	<b>\$2,202,411</b>	<b>\$967,763</b>	<b>\$2,039,562</b>	<b>\$1,402,741</b>	<b>\$2,060,034</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$720,810)	(\$720,810)	(\$1,218,211)	(\$1,218,211)	(\$1,127,468)	(\$1,127,468)
11	<b>Taxable Income</b>	<b>\$422,887</b>	<b>\$1,481,601</b>	<b>(\$250,447)</b>	<b>\$821,352</b>	<b>\$275,273</b>	<b>\$932,566</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>\$112,065</b>	<b>\$392,624</b>	<b>\$ -</b>	<b>\$217,658</b>	<b>\$72,947</b>	<b>\$247,130</b>
14	<b>Income Tax Credits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15	<b>Utility Net Income</b>	<b>\$1,031,632</b>	<b>\$1,809,788</b>	<b>\$967,763</b>	<b>\$1,815,601</b>	<b>\$1,329,794</b>	<b>\$1,812,904</b>
16	<b>Utility Rate Base</b>	<b>\$51,531,560</b>	<b>\$51,531,560</b>	<b>\$50,433,373</b>	<b>\$50,433,373</b>	<b>\$50,358,448</b>	<b>\$50,358,448</b>
17	Deemed Equity Portion of Rate Base	\$20,612,624	\$20,612,624	\$20,173,349	\$20,173,349	\$20,143,379	\$20,143,379
18	Income/(Equity Portion of Rate Base)	5.00%	8.78%	4.80%	9.00%	6.60%	9.00%
19	Target Return - Equity on Rate Base	8.78%	8.78%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-3.78%	0.00%	-4.20%	0.00%	-2.40%	0.00%
21	Indicated Rate of Return	4.16%	5.67%	4.51%	6.19%	5.11%	6.07%
22	Requested Rate of Return on Rate Base	5.67%	5.67%	6.19%	6.19%	6.07%	6.07%
23	Deficiency/Sufficiency in Rate of Return	-1.51%	0.00%	-1.68%	0.00%	-0.96%	0.00%
24	Target Return on Equity	\$1,809,788	\$1,809,788	\$1,815,601	\$1,815,601	\$1,812,904	\$1,812,904
25	Revenue Deficiency/(Sufficiency)	\$778,157	\$0	\$847,838	\$ -	\$483,110	\$0
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$1,058,716 <sup>(1)</sup></b>		<b>\$1,153,521 <sup>(1)</sup></b>		<b>\$657,293 <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	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$5,961,033	\$5,961,033	\$5,811,033
2	Amortization/Depreciation	\$1,993,885	\$1,988,034	\$1,982,755
3	Property Taxes	\$35,000	\$35,000	\$35,000
5	Income Taxes (Grossed up)	\$392,622	\$223,961	\$247,130
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$1,109,784	\$1,306,257	\$1,242,349
	Return on Deemed Equity	\$1,809,788	\$1,815,601	\$1,812,904
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$11,302,113</u>	<u>\$11,329,886</u>	<u>\$11,131,171</u>
9	Revenue Offsets	\$337,674	\$406,174	\$461,624
10	<b>Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)</b>	<u>\$10,964,439</u>	<u>\$10,923,712</u>	<u>\$10,669,547</u>
11	Distribution revenue	\$10,964,439	\$10,923,712	\$10,669,547
12	Other revenue	\$337,674	\$406,174	\$461,624
13	<b>Total revenue</b>	<u>\$11,302,113</u>	<u>\$11,329,886</u>	<u>\$11,131,171</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$ -</u> <sup>(1)</sup>	<u>\$ -</u> <sup>(1)</sup>	<u>\$ -</u> <sup>(1)</sup>

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

	Application	Interrogatory Response: Δ% <sup>(2)</sup>	Per Board Decision	Δ% <sup>(2)</sup>
<b>Service Revenue Requirement</b>	\$11,302,113	\$11,329,886	\$0	\$11,131,171 <b>(\$1)</b>
<b>Grossed-Up Revenue</b>	\$1,058,716	\$1,153,521	\$0	\$657,293 <b>(\$1)</b>
<b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>	\$10,964,439	\$10,923,712	<b>(\$0)</b>	\$10,669,547 <b>(\$1)</b>
<b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b>	\$1,058,714	\$1,071,799	<b>\$0</b>	\$657,293 <b>(\$1)</b>

### Notes

<sup>(1)</sup>

Line 11 - Line 8

<sup>(2)</sup>

Percentage Change Relative to Initial Application

## Appendix 5: GA Methodology Q&A

**Appendix A**  
**GA Methodology Description**  
**Questions on Accounts 1588 & 1589<sup>1</sup>**

1. Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

**Reconciliation of Account 1588 - 2018**

	<b>Principal Adjustments</b>	<b>Was the amount a "Principal Adjustment" in the previous year? (Y/N)</b>
<b>Balance December 31, 2018</b>	274,234	
<b>Reversals of Principal Adjustments - previous year</b>		
1. Reversal of Cost of Power accrual from previous year	0	
2. Reversal of CT 1142 true-up from the previous year	0	
3. Unbilled to billed adjustment for previous year	-913,907	Y
4. Reversal of RPP vs. Non-RPP allocation	0	
<b>Sub-Total Reversals from previous year (A):</b>	-913,907	
<b>Principal Adjustments - current year</b>		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption	84,354	
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	48,067	
9. Other	545,069	
<b>Sub-Total Principal Adjustments for 2018 consumption (B)</b>	677,490	
<b>Total Principal Adjustments shown for 2018 (A + B)</b>	-236,417	
<b>Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)</b>	37,818	

10. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
- a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.**

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

- b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
- c. If another approach is used, please explain in detail.
- d. Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

Westario Power uses the approach described in option a. above

#### 11. Questions on CT 1142

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

Westario is currently in the process of revising this process. In the past, including 2018, Westario would estimate consumption for each RPP class based off historical consumption. The dollar value was calculated by taking the difference between the TOU/tiered rate and the GA second estimate plus HOEP Estimate and multiplying by the estimated consumption for the TOU/Tiered rate. Going forward Westario Power is working with Utilismart to get meter reading information in a more timely fashion that will allow Westario to use actual consumption information rather than an estimate based off historical information.

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

Westario compares the actual billed consumption to the estimate used for the initial filing to true-up the kWh consumption. The actual consumption is then multiplied by the actual GA rate and HOEP rate to determine what the actual refund should have been. The difference between the initial filing and actual calculation is added to the next filing to true up that period.

- c. Has CT 1142 been trued up for with the IESO for all of 2018?

The CT 1142 recalculated amounts have been looked at in detail for 2018 and all other years requesting disposition and a true-up amount calculated that will be filed with the IESO. This adjustment has been reflected on the Continuity Schedule so as not to be included in the requested disposition.

- d. Which months from 2018 were trued up in 2019?

The final True-up for all months in 2018 are completed in 2019

- i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

These amounts will be included in the 2019 G/L but have been included as an adjustment on the Continuity Schedule so as not to be included in the disposition calculation for 2018.

- e. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Yes, all 2018 related true-ups have been included in the Continuity Schedule in the Principal Adjustments column

#### 12. Questions on CT 148

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

An Estimate of the split between RPP and Non-RPP Class B consumption is used to split CT 148 between Cost of Power and GA Expense (1588 and 1589).

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

Once the actual amounts of RPP and Class B Non-RPP kWh are known a recalculation is performed of the split between two. This actual split is compared to the initial estimated split to determine the amount of reallocation required between 1588 and 1589.

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

In the past this information was estimated using historical consumption. Going forward this information is available to Westario from Utilismart within a few business days of month end.

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

Yes

- e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP

All months from 2018 were trued up in 2019. A true-up calculation was completed and entered in 2018 which was reversed in 2019 and the actual amount entered. The difference between the initial true-up completed in 2018 and the one completed in 2019 was \$48,067

- i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

A true-up entry for \$1,040,275 was recorded in 2018. This will be updated to the final true-up amount of \$1,088,342 in 2019.

- f. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule?

Yes, all true-up's for 2018 consumption are reflected in the DVA Continuity Schedule.

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

#### Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?

No 1588 or 1589 balances were approved for disposition in Westario's 2019 rate proceeding, therefore no principal adjustments were reflected on the rate application.

- b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled, true up of CT 1142, true up of CT 148 etc.) for each of Accounts 1588 and 1589.

N/A



- c. Has the applicant reversed the adjustment approved in 2019 rates in its current proposed amount for disposition?

**NB:** only the principal adjustments amounts that were disposed in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2018 consumption was included in 2019 proceeding, this amount should not be included as a “reversal” from previous year.

N/A

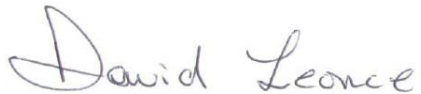
- d. Please confirm that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Westario confirms that charge type 148 has been trued-up to actual proportion of RPP and Non-RPP consumption in the GL.

## Appendix 6: Certificate of Evidence

### General Certification

As President and Chief Executive Officer of Westario Power Inc. I Certify, that to the best of my knowledge, the evidence filed in support of this Application is accurate and complete; and complies with Chapter 1 and Chapter 3 of the Board's *Filing Requirements for Electricity Distribution Rate Applications for 2020 rates* issued on July 15, 2019



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David Leonce  
President and Chief Executive Officer Westario Power Inc.

### Deferral and Variance Account Balances

As Chief Financial Officer of Westario Power Inc. I certify, that to the best of my knowledge, Westario Power Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.



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Malcolm McCallum, CPA, CMA, MBA  
Vice President Finance/CFO