

August 12, 2019

Ontario Energy Board
2300 Yonge Street
P.O. Box 2319
Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Elexicon Energy Inc. – Whitby Rate Zone
2020 Annual IR Index Distribution Rate Application
OEB File No: EB-2019-0130**

In the Decision and Order EB- 2018-0236, dated December 20, 2018, the Ontario Energy Board granted approval for Whitby Hydro Electric Corporation and Veridian Connections Inc. to amalgamate and continue operations as a single electricity distribution company. The merge was effective April 1, 2019. The amended licence ED-2019-0128 was issued April 2, 2019. As described in EB-2018-0236, Elexicon Energy will continue to file annual mechanistic rate applications during the 10-year Cost of Service deferral period for each rate zone.

Please find attached Elexicon Energy - Whitby Rate Zone's 2020 Annual IR Index Distribution Rate Application. The application includes an electronic filing through the Board's web portal (RESS) and is comprised of:

- Complete copy of the application in PDF form
- Excel version of the 2020 IRM Rate Generator model
- Excel version of the GA Analysis Work Form
- Excel version of the Account 1595 Analysis Work Form
- Excel version of the LRAMVA Work Form
 - 2011-2015 LDC CDM Program Persistence Results
 - 2017 Final Verified Annual LDC CDM Program Results
- Excel version of the Bill Impact model
- Excel version of Accounting Guidance to support 2018 analysis
- Excel version of Accounting Guidance to support 2019 Jan-April analysis



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

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

Sincerely,

Susan Reffle
Manager, Regulatory Affairs
Elexicon Energy Inc.



Whitby Hydro
Electric Corporation

Elexicon Energy Inc. Whitby Rate Zone



2020

Annual IR Index Distribution Rate Application

EB-2019-0130

| August 12, 2019



Elexicon Energy Inc.

2020 Annual IR Index Distribution Rate Application

Elexicon Energy Inc. – Whitby Rate Zone



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1 3.1 Application Introduction

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

5 **AND IN THE MATTER OF** an Application by Elexicon Energy Inc. - Whitby Rate Zone to
6 the Ontario Energy Board for an Order or Orders
7 approving or fixing just and reasonable rates and other service
8 charges for the distribution of electricity as of January 1, 2020.

9 Title of Proceeding: An application by Elexicon Energy Inc. - Whitby Rate Zone for an
10 Order or Orders approving or fixing just and reasonable
11 distribution rates and other charges, effective January 1, 2020.

12 Applicant's Name: Elexicon Energy Inc. - Whitby Rate Zone

13 Applicant's Address for Service: 100 Taunton Road East
14 Whitby, Ontario
15 L1N 5R8
16 Attention: Susan Reffle

17 Telephone: (905) 427-9870 x 4262
18 E-mail: sreffe@elexiconenergy.com

19 1. Introduction

20 (a) In Decision and Order EB- 2018-0236, dated December 20, 2018, the Ontario Energy Board
21 granted approval for Whitby Hydro Electric Corporation and Veridian Connections Inc. to
22 amalgamate and continue operations as a single electricity distribution company. The merge was
23 effective April 1, 2019. The amended licence ED-2019-0128 was issued April 2, 2019. As
24 described in EB-2018-0236, Elexicon Energy Inc. was granted a 10-year deferred rebasing
25 period. This will be accomplished by maintaining two separate rate zones Elexicon Energy Inc. –
26 Whitby and Elexicon Energy Inc. – Veridian until rates are re-based.

27 (b) Elexicon Energy Inc. - Whitby Rate Zone ("the Applicant" or "EW") hereby applies to the Ontario
28 Energy Board (the "OEB" or the "Board") pursuant to Section 78 of the Ontario Energy Board Act,



1998 (the “OEB Act”) for approval of its proposed distribution rates and other charges, effective January 1, 2020, pursuant to the Board’s Annual Incentive Rate Index rate-setting methodology (“Annual IR Index”)

2. Proposed Distribution Rates and Other Charges

The Schedule of 2020 Rates and Charges proposed in this Application is identified in Appendix C.

3. Proposed Effective Date of Rate Order

EW requests that the OEB make its Rate Order effective January 1, 2020.

EW requests that the existing rates be made interim commencing January 1, 2020 in the event that there is insufficient time for:

- The Board to issue a draft rate order
- The Applicant to review and comment on the draft rate order
- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2020.

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

4. Form of Hearing Requested

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

5. Relief Sought

EW hereby applies for an Order or Orders approving the proposed distribution rates for all rate classes updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated July 12, 2018 and Addendum to the Filing Requirements issued July 15 2019, including the following:

- (a) An adjustment to the approved Retail Transmission Service Rates (“RTSRs”) as provided in the Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates



(dated October 22, 2008) and subsequent revisions and updates to the Uniform Transmission Rates (“UTRs”) and as supported by the completion of the related sections of the Board issued 2020 Rate Generator Model.

(b) The continuation of currently approved rates for:

- Smart Metering Entity Charge until December 31, 2022;
- Low Voltage Service Rates

(c) The transfer of a credit amount of \$50,172 to subaccount 1595. This amount is associated with the 50/50 sharing of the impact of currently known legislated tax changes as per the Filing Requirements and as calculated in the 2020 Rate Generator Model;

(d) Rate riders to address the disposition of LRAMVA account 1568 for \$454,808. In this application EW is proposing to dispose of the impact of 2017 CDM Programs in 2017 and the persistence of 2011 to 2016 CDM Programs in 2017.

In addition, EW requests the following:

(e) Acceptance and approval of EW’s methodology to address the Accounting Guidance related to Accounts 1588 and 1589 which is aligned with the outcomes generated by the methodology outlined in the OEB’s Accounting Guidance (issued on February 21, 2019). Should the OEB not permit any flexibility to EW and require a more highly prescriptive approach to journal entries and processes which would require significant changes to current CIS and FS setups, processes and reporting, EW requests an extension to the August 31, 2019 implementation date. This would allow changes to be aligned more closely with the timing of the new CIS and FS for merged Elexicon Energy Inc. expected in 2020. Supporting details are found in Appendix I.

(f) The final approval of GA disposition for transitioning Class A customers that was approved in EB-2018-0079 as interim.



1 **6. Bill Impact**

2 **Table 1: Total 2020 Bill Impacts by Customer Class:**
2020 Bill Impact Summary

| Customer Class | kWh (1) | kW | RPP Price (2) | Distribution Charges-A excl. pass-through (3a) | | Distribution Charges-B incl. pass-through (3b) | | Delivery Charges (4) | | Total Bill (5) | |
|-----------------------------|---------|-----|---------------|---|----------|---|----------|----------------------|----------|----------------|----------|
| | | | | \$ Change | % Change | \$ Change | % Change | \$ Change | % Change | \$ Change | % Change |
| Residential | 750 | | RPP TOU | \$ 0.50 | 1.56% | \$ 0.50 | 1.38% | \$ 0.89 | 1.88% | \$ 0.93 | 0.8% |
| GS<50 kW | 2,000 | | RPP TOU | \$ (1.38) | -2.01% | \$ (1.38) | -1.76% | \$ (0.33) | -0.31% | \$ (0.35) | -0.1% |
| GS>50 kW | 40,000 | 100 | Non-RPP | \$ 52.68 | 9.19% | \$ 52.68 | 6.52% | \$ 71.33 | 5.38% | \$ 80.60 | 1.2% |
| Unmetered Scattered Load | 500 | | RPP Tier | \$ 0.74 | 2.96% | \$ 0.74 | 2.72% | \$ 1.00 | 2.93% | \$ 1.05 | 1.3% |
| Sentinel Lights | 150 | 1 | RPP Tier | \$ 0.19 | 0.89% | \$ 0.19 | 0.87% | \$ 0.33 | 1.29% | \$ 0.38 | 0.9% |
| Street Lighting | 283,400 | 736 | Non-RPP | \$ 2,466.12 | 8.45% | \$ 2,466.12 | 8.01% | \$ 2,570.26 | 7.62% | \$ 2,904.40 | 3.7% |

Notes:

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

(2) RPP Pricing for May 1, 2018 to April 30, 2019

Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2018, pg 22)

RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

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

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

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

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

3

4 DATED at Whitby, Ontario, this 12th day of August, 2019

5 All of which is respectfully submitted,

6

7 Susan Reffle,
8 Manager, Regulatory Affairs
9 Elexicon Energy



Manager's Summary

3.1.2 Components of the Application Filing

On July 12, 2018, the Ontario Energy Board (the “OEB” or the “Board”) issued a letter to all electricity distributors outlining the filing requirements for incentive regulation distribution rate adjustments and provided an update to Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications (the “Filing Requirements”). On July 15, 2019 the Board issued an Addendum to the Chapter 3 Filing Requirements.

Accordingly, EW submits its 2020 Distribution Rate Application consistent with the filing guidelines issued by the Board under the Annual IR Index rate setting option.

EW's most recent cost of service application was filed with the Board for 2010, however the rate process eventually concluded with a complete settlement agreement which reset rates on a calendar based rate year, beginning January 1st, 2011. On this basis, the 2020 Rate Model indicates 2011 as the last cost of service year.

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

Contact Information

The primary contacts for the application are

Susan Reffle
Manager, Regulatory Affairs
Elexicon Energy
905-427-9870 x4262
sreffle@elexiconenergy.com

Rate Generator Model & Supplementary Work forms

EW has used the following Board issued models:

- 2020 IRM Rate Generator Model
- GA Analysis Work Form (including GA Methodology)
- Account 1595 Analysis Work Form
- LRAMVA Work Form Version 3.0

All models will be submitted in both excel and PDF.



1 **2019 Current Tariff Sheet**

2 Appendix B contains the approved 2019 Tariff Sheet dated December 20, 2018 from EB-2018-0079. The
3 rates and charges within the tariff sheet provide the basis for the starting point from which the 2020 rates
4 and charges are calculated using the Board's 2020 IRM model. Copies of the current and proposed tariff
5 sheets and customer bill impacts are included in this Application (Appendices B, C and D respectively).

6 **Supporting Documentation Cited within Application**

7 EW has committed to citing the supporting documentation throughout the application.

8 **Who is affected by the Application**

9 EW services the Town of Whitby, Village of Brooklin, hamlets of Ashburn and Myrtle by distributing
10 electricity to over 43,000 residential and commercial customers (including general service, unmetered
11 scattered loads, sentinel light and street light customer classes) within its regulated service area.

12 **Public Notice**

13 EW's application and related documents will be made available on the website:
14 www.elexiconenergy.com

15 **Accuracy of the billing determinants**

16 For the pre-populated sheet (Sheet 4) of the 2020 Rate Model, EW confirms the accuracy of the billing
17 determinants.

18 **3.2 Elements of the Price Cap IR and the Annual IR Index Plan**

19 **3.2.1 Annual Adjustment Mechanism**

20 EW has reviewed the Filing Requirements which indicate that the 2020 Rate Model will be populated with
21 the 2020 rate-setting parameters as a placeholder until the stretch factor assignment and inflation factor
22 for 2020 are issued by the Board. EW has chosen the Board's Annual IR Index rate-setting
23 methodology and has therefore adjusted the 2020 Rate Model to apply the highest stretch factor as per
24 the Filing Requirements.



3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes. The annual adjustment mechanism will not be applied to other components of delivery rates.

3.2.2 Revenue-to-Cost Ratio Adjustment

EW has completed all requirements from a previous Board decision (EB-2009-0274) to phase in any revenue-to-cost ratio adjustments. As a result, there are no further requirements for adjustments in the 2020 rate application.

3.2.3 Rate Design for Residential Electricity Customers

EW incorporated the final phase of the transition to a fully fixed monthly distribution service charge in its 2019 rate application EB-2018-0079. As a result, there are no further transition adjustments in the 2020 rate application for rate design.

3.2.4 Electricity Distribution Retail Transmission Service Rates

The Board's last Revision to *Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (the "RTSR Guideline")* was issued on June 28, 2012. The Board communicated that it will no longer update the RTSR Guideline unless significant changes are made to the methodology used to calculate the RTSRs. The RTSR Guideline requires distributors to adjust their proposed RTSRs based on a comparison of historical transmission costs adjusted for the new Ontario Uniform Transmission Rates ("UTR") and revenue generated under existing RTSRs. Board Staff has included RTSR worksheets within the 2020 Rate Model and included the most current rates. The most recent RTSR Guideline indicates that once new UTRs or Hydro One Networks Inc ("Hydro One") sub-transmission rates are determined, Board Staff will adjust each distributor's IRM rate application to incorporate any change.

EW has populated the model with the required historical data and requests that the Board update EW's 2020 rate application to incorporate approved 2020 UTRs and sub-transmission rates if they become available (or the most current draft data available/requested for 2020 should they not be approved at the time of EW's Decision).



1 **3.2.5 Review and Disposition of Group 1 Deferral and Variance Account Balances**

2 EW has completed the continuity schedule in the 2020 Rate Model related to Group 1 Deferral and
3 Variance Accounts (DVA) and confirms the accuracy of the pre-populated billing determinants. EW's last
4 disposition of Group 1 account balances was in the 2018 IRM application (EB-2017-0085 / EB-2017-
5 0292) which was based on 2016 balances. In keeping with the model instructions, the continuity starts
6 with the balances as per the date for which approval was last received (ie. 2016 closing balances). No
7 adjustments have been made to any deferral and variance account balances previously approved by the
8 OEB on a final basis.

9 The account balances in Tab 3 of the Continuity Schedule of the rate generator model differ from the
10 account balances in the trial balance as reported through RRR. The variance in column BW is reconciled
11 as follows:



1 **Table 2: RRR Reconciliation**

| Account Descriptions | Account # | Note 1 | Note2 | | Column BW |
|---|-------------|---|---|----------------------|--|
| | | 1589 Unbilled to Actual billed revenue differences | 1588 Unbilled to Actual billed revenue differences | LRAMVA adjustment | Variance RRR vs. 2018 Balance (Principal + Interest) |
| LV Variance Account | 1550 | | | | 0 |
| Smart Metering Entity Charge Variance Account | 1551 | | | | 0 |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | | | | 0 |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | | | | 0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | | | | 0 |
| RSVA - Retail Transmission Network Charge | 1584 | | | | 0 |
| RSVA - Retail Transmission Connection Charge | 1586 | | | | 0 |
| RSVA - Power ⁴ | 1588 | | 41,319 | | 41,319 |
| RSVA - Global Adjustment ⁴ | 1589 | 18,294 | | | 18,294 |
| Disposition and Recovery/Refund of Regulatory Balances (2009) | 1595 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | | | | 0 |
| (2018) ³ | | | | | 0 |
| <i>Not to be disposed of until a year after rate rider has expired</i> | 1595 | | | | 0 |
| RSVA - Global Adjustment | 1589 | 18,294 | 0 | 0 | 18,294 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | 0 | 41,319 | 0 | 41,319 |
| Total Group 1 Balance | | 18,294 | 41,319 | 0 | 59,613 |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | 1568 | 0 | 0 | 371,261 | 371,261 |
| Total including Account 1568 | | 18,294 | 41,319 | 371,261 | 430,875 |

Note 1: Per Note 5 item 2b) of the GA Analysis Workform

Note 2: Portion of LRAMVA removed from the 2018 balance as per LRAM Application (Appendix A, Table 2)

The Group 1 Total Claim (2018 ending balances plus any identified adjustments and projected interest) does not exceed the threshold test. As a result, this application does not include a disposition request for the Total Group 1 DVA balance.



1 1595 Analysis Work Form

2 EW selected 1595 (2016) and 1595 (2017) to be included in the Total Claim for the purposes of the
3 threshold test because they meet the eligibility requirements for disposition. EW is not requesting a Group
4 1 disposition but has completed the 1595 Analysis Workform for 1595 (2016) and 1595 (2017) and
5 included it as Appendix G. Step 1 of the Workform for each of the two years is below. Both fall within the
6 variance threshold.

7 **Table 3: 1595 (2016)**

| Components of the 1595 Account Balances: | Principal Balance Approved for Disposition | Carrying Charges Balance Approved for Disposition | Total Balances Approved for Disposition | Rate Rider Amounts Collected/ Returned | Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition | Carrying Charges Recorded on Net Principal Account Balances | Total Residual Balances | Collections/ Returns Variance (%) |
|--|---|---|---|---|--|--|-------------------------------|---|
| Total Group 1 Balances excluding GA | -\$58,452 | -\$34,531 | -\$92,983 | -\$68,250 | -\$24,733 | -\$253 | -\$24,986 | 26.6% |
| Account 1589 - Global Adjustment | \$1,938,016 | \$44,864 | \$1,982,880 | \$1,971,164 | \$11,716 | \$9,408 | \$21,124 | 0.6% |
| Total Group 1 and Group 2 Balances | \$1,879,563 | \$10,333 | \$1,889,896 | \$1,902,913 | -\$13,017 | \$9,155 | -\$3,862 | -0.7% |

9 **Table 4: 1595 (2017)**

| Components of the 1595 Account Balances: | Principal Balance Approved for Disposition | Carrying Charges Balance Approved for Disposition | Total Balances Approved for Disposition | Rate Rider Amounts Collected/ Returned | Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition | Carrying Charges Recorded on Net Principal Account Balances | Total Residual Balances | Collections/ Returns Variance (%) |
|--|---|---|---|---|--|--|-------------------------------|---|
| Total Group 1 Balances excluding GA | \$573,868 | \$14,894 | \$588,762 | \$551,287 | \$37,475 | \$3,592 | \$41,068 | 6.4% |
| Account 1589 - Global Adjustment | \$56,136 | \$0 | \$56,136 | \$56,136 | \$0 | \$0 | \$0 | 0.0% |
| Total Group 1 and Group 2 Balances | \$630,004 | \$14,894 | \$644,898 | \$607,423 | \$37,475 | \$3,592 | \$41,068 | 5.8% |

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



Table 5: 1595 (2016) Total Group 1 Balances excluding GA

| Components of the 1595 Account Balances: | Principal Balance Approved for Disposition | Carrying Charges Balance Approved for Disposition | Total Balances Approved for Disposition | Rate Rider Amounts Collected/Returned | Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition | Carrying Charges Recorded on Net Principal Account Balances | Total Residual Balances | Collections /Returns Variance (%) |
|--|--|---|---|---------------------------------------|---|---|-------------------------|-----------------------------------|
| Group 1 Balances excluding GA | \$646,328 | -\$23,015 | \$623,313 | \$640,139 | -\$16,825 | -\$253 | -\$17,078 | -2.7% |
| Group 1 Balances excluding GA non -WMP | -\$704,781 | -\$11,516 | -\$716,297 | -\$708,388 | -\$7,908 | \$0 | -\$7,908 | 1.1% |
| Total Group 1 Balances excluding GA | -\$58,452 | -\$34,531 | -\$92,983 | -\$68,250 | -\$24,733 | -\$253 | -\$24,986 | |

3.2.5.1 Wholesale Market Participants

As applicable, EW has followed the approach identified in the Filing Requirements to address wholesale market participants (WMP).

3.2.5.2 Global Adjustment

Global Adjustment - GA Analysis Workform

EW has completed the GA Analysis Workform ("GA Workform") to assist in assessing the reasonability of balances in account 1589 for 2017 and 2018 (see Appendix F). The data used in Note 4 of the GA Workform reflects actual consumption by calendar month and as a result, the total does not reflect the sum of the billed plus unbilled consumption calculated for RRR. The approach taken by EW in the GA Workform is the same as that taken in the last two applications and is more retrospective in nature. Since EW already tracks the actual month consumption data for GA (for other internal processes including reasonability tests, true-up etc.), the data is available to include in the GA Workform for improved accuracy and to limit the reconciliation to the key elements.

The 2017 and 2018 analysis tab provides a reconciliation which demonstrates that any unresolved differences are extremely small and well within a range of reasonability given the large dollar value transactions that flow through account 1589.

The 2017 and 2018 reconciliation amounts in Note 5 are consistent with the principal adjustments in Tab 3 of the 2020 Rate Generator Model (columns AV (2017) and BF (2018)).

EW notes that the calculated loss factor in the GA Workform for 2017 is higher than EW's approved loss factor. As explained in last year's application, this was due to a final billing adjustment for an interval



customer that was not captured in the year end unbilled accrual. A modification to the unbilled process has since been put in place to ensure that such items are included in the future. The loss factor in the GA Workform for 2018 is within the range of EW's secondary and primary total loss factor.

Settlement Process

As per the 2020 Filing Requirements, EW has included an overview of its settlement process with the IESO (see Appendix H)

Description of Accounting Methods and Transactions

EW uses accrual accounting.

EW has completed the GA Methodology Description (Appendix A of the GA Analysis Work Form Instructions) to assist in describing the financial accounting practices as they relate to commodity accounts 1588 and 1589 (see Appendix F-1). Further information is provided in Appendix I, *OEB Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment*.

3.2.5.3 Commodity Accounts 1588 and 1589

RPP Settlement True-Ups

EW has reviewed the guidance provided by the OEB on May 23, 2017 related to the disposition of accounts 1588 and 1589. EW is not requesting disposition of accounts 1588 and 1589 but has included an adjustment for the purposes of quantifying the claim amount. Adjustments for 2018 unbilled to actual billed revenue differences have been made. A true-up adjustments related to account 1588 (\$41,319) and 1589 (\$18,294) are reflected in Tab 3 of the 2020 Rate Generator Model.

New Accounting Guidance

On February 21, 2019, the OEB issued its letter entitled *Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment* as well as the related accounting guidance ("accounting guidance"). The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis. In Appendix I, EW has provided a status update on the



implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances.

Certification of Evidence- Commodity Accounts 1588 and 1589

EW confirms sound processes and internal controls are in place for the preparation, review, verification and oversight of the deferral and variance account balances. A Certification of Evidence has been included in Appendix J consistent with the certification requirements in Chapter 1 of the filing requirements.

3.2.5.4 Capacity Based Recovery (CBR)

As applicable, EW has followed the approach identified in the Filing Requirements to address the disposition of CBR variances.

3.2.6 LRAM Variance Account (LRAMVA)

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

- EW is proposing to dispose of the impact of 2017 CDM Programs in 2017 and the persistence of 2011 to 2016 CDM Programs in 2017. The total principal claim amount is \$436,764 plus projected interest to 2019 for a total claim amount of \$454,808. The period of recovery will be one year.
- EW confirms that LRAMVA was based on verified savings results that are supported by EW's *Final CDM Annual Report and Persistence Savings Report* issued by the IESO (unless otherwise identified). The Excel spreadsheets have been submitted with this application via the OEB RESS portal.
- EW has relied on the most recent input assumptions available at the time of program evaluation
- There are no OEB approved programs included in the lost revenue calculations.



- 1 • There was no CDM adjustment in the approved load forecast in EW's last cost of service
2 application (EB-2009-0274).
- 3 • In its calculations, EW has not applied for any LRAMVA associated with Demand Response
4 Programs consistent with the OEB's *Report of the OEB: Update Policy for the Lost Revenues*
5 *Adjustment Mechanism calculation: Lost Revenues and Peak Demand Savings from*
6 *Conservation and Demand Management Programs.*
- 7 • EW has used the sector classification provided by the IESO as the basis for allocation to rate
8 classes of CDM program results. The only exception is equipment replacement and retrofit
9 programs in the new framework. For these programs EW estimated the split by rate class by
10 drawing on participant-specific information. See tab 3a of the LRAMVA Work Form.
- 11 • As explained in Appendix A, EW has included additional data to support the LRAMVA for the
12 Town of Whitby Street Lighting project's demand savings which are not included in the Final CDM
13 Annual Report. EW confirms the following regarding Street Lighting savings:
 - 14 ○ EW calculates the gross demand savings based on the wattage difference between old
15 and new lighting technology for each street light retrofitted each month
 - 16 ○ EW notes that the Board's 2019 Filing Requirements (Chapter 3), requests confirmation
17 that the street light savings were calculated in accordance with OEB approved load
18 profiles for street lighting projects. EW has outlined its calculation of demand savings and
19 advises that the load profile does not have an impact on the demand-based street
20 lighting LRAMVA calculations. However, for the purpose of fulfilling the Board's Filing
21 Requirements, EW can confirm that the OEB-approved standard load profile for street
22 lights is applied to the demand to determine energy (kWh). As such, the energy savings
23 is inherently reflected in energy billed in a manner consistent with the OEB-approved
24 standard load profile.
 - 25 ○ The Town of Whitby undertook an LED upgrade for streetlights and received incentives
26 under the IESO funded Retrofit Program
 - 27 ○ Based on program year, the net-to-gross assumptions per the IESO annual reports were
28 applied to determine the net kW reduction (savings) per month



- For the recovery of lost revenues related to demand savings from street light upgrades, EW further confirms the following:
 - There were no forecast demand savings from street lights built into the load forecast from the last CoS application
 - The street light upgrades represent only incremental savings attributable to participation in the IESO program. Any savings not attributable to the IESO program have been removed.
 - The associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings
 - EW has received reports from the Town of Whitby that validate the number and type of bulbs replaced or retrofitted through the IESO program

The continuity schedule of the 2020 Rate Model (Sheet 3) has been updated to include LRAMVA amounts and the requested disposition claim amount of \$454,808.

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

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

Table 6: LRAMVA Disposition Summary

| Customer Class | 2011-2016 Program Persistence | | | 2017 Programs | | | 2017 LRAMVA | | |
|---------------------------|-------------------------------|---------------|----------------|----------------|--------------|----------------|----------------|---------------|----------------|
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| Residential | 111,438 | 6,077 | 117,515 | 94,682 | 2,438 | 97,120 | 206,120 | 8,515 | 214,635 |
| GS<50 kW | 27,061 | 1,111 | 28,172 | 10,608 | 446 | 11,053 | 37,669 | 1,556 | 39,226 |
| GS 50-4,999 kW | 97,255 | 3,985 | 101,240 | 37,910 | 1,599 | 39,508 | 135,164 | 5,584 | 140,748 |
| Streetlighting | 56,934 | 1,705 | 58,638 | 876 | 684 | 1,560 | 57,810 | 2,388 | 60,198 |
| Total LRAM Amounts | 292,688 | 12,878 | 305,566 | 144,076 | 5,166 | 149,242 | 436,764 | 18,044 | 454,808 |



1 **Table 7: Proposed LRAMVA Rate Rider – Disposition of 2017 LRAMVA**

1 year

| Customer Class | 2011-2016 Program Persistence | 2017 Programs | 2017 LRAMVA | Annual Recovery | Volume | Rate Rider | per |
|----------------|-------------------------------------|------------------|----------------|--------------------|-------------|------------|-----|
| Residential | 117,515 | 97,120 | 214,635 | 214,635 | 367,139,763 | \$ 0.0006 | kWh |
| GS<50 kW | 28,172 | 11,053 | 39,226 | 39,226 | 90,248,206 | \$ 0.0004 | kWh |
| GS 50-4,999 kW | 101,240 | 39,508 | 140,748 | 140,748 | 964,589 | \$ 0.1459 | kW |
| Streetlighting | 58,638 | 1,560 | 60,198 | 60,198 | 9,791 | \$ 6.1483 | kW |
| | 305,566 | 149,242 | 454,808 | 454,808 | | | |

3.2.7 Tax Changes

EW has completed the 2020 tax sharing information in the 2020 Rate Model. The incremental tax savings calculated in the model is a credit of \$100,344, of which half (\$50,172) is to be shared with EW customers. EW has relied on the OEB's model to derive appropriate tax rates for 2020 (the underlying tax tables are embedded within the model and are not visible to the user). The resulting volumetric rate riders calculated by the model indicate amounts with low levels of materiality for several of the customer classes. While rate riders are generated, upon further review, it appears that when the low dollar amount of the disposition by customer class is converted to a rate rider, the result can produce a relatively significant discrepancy between the calculated disposition (ie. annual kWh or kW or customer multiplied by the tax change rate rider from sheet 9 of the 2020 Rate Model) and the intended tax savings (Tab 9, column E).

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



1 **Table 8: Tax Sharing Analysis**

2020 Tax Sharing - Analysis of Tax Sharing to Distribute vs Projected Savings Generated By Rate Riders

| | Billed kWh (A) | Billed kW (B) | # Customers (C) | Tax Chg Rate Rider per kWh/kW/ Customer (D) | Calculated Amount (E=D*(A, B or C) as applicable) | Allocation of Tax Savings by Rate Class * | Diff \$ (G=E-F) | Diff% (G/F) |
|--------------|-------------------|------------------|-----------------------|--|---|---|--------------------|----------------|
| Residential | 367,139,763 | | 40,272 | (0.07) | (\$33,828) | (\$32,012) | (\$1,816) | 6% |
| GS<50 kW | 90,248,206 | | | (0.0001) | (\$9,025) | (\$4,864) | (\$4,161) | 86% |
| GS>50 kW | 408,019,392 | 964,589 | | (0.0126) | (\$12,154) | (\$12,175) | \$21 | 0% |
| USL | 1,811,439 | | | (0.0002) | (\$362) | (\$302) | (\$60) | 20% |
| Sent. Lights | 30,069 | 87 | | (0.0805) | (\$7) | (\$7) | (\$0) | 0% |
| Streetlights | 3,647,424 | 9,791 | | (0.0829) | (\$812) | (\$812) | \$0 | 0% |
| | 870,896,293 | 974,467 | | | (\$56,188) | (\$50,172) | (\$6,016) | 12% |

2 * as per OEB's 2020 Rate Generator Model

3 The overall difference between the intended shared savings and the calculated disposition is 12%. The
4 calculated disposition for most rate classes produces reasonable results; however the General Service <
5 50kW class shows a significant variance of 86% between the calculated disposition and the intended
6 shared savings. On a smaller scale, the USL class shows a difference of 20% and the difference for
7 Residential is 6%.

8 Given that implementation of the calculated rate riders would not produce the intended results for all rate
9 classes due to the low materiality level of the disposition amounts by customer classes combined with the
10 rounding aspect of the rate riders, EW proposes that it be allowed to record the total amount to be
11 refunded in account 1595. This approach is consistent with EW's recommendations and the Board's
12 approvals in EW's 2013 - 2019 rate applications. The Filing Requirements also suggest support of this
13 approach in Appendix B, *Treatment of Negligible Rate adders and Rate riders*, where it is indicated that
14 rate riders that do not produce the intended results, can be addressed through alternative approaches.

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



3.2.8 Z-factor Claims

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

3.3 Elements Specific only to the Price Cap IR Plan

3.3.1 Advanced Capital Module

EW has not requested rate relief through an ACM in this application.

3.3.2 Incremental Capital Module

EW has not requested rate relief through an ICM in this application.

3.3.3 Treatment of Costs for ‘eligible investments’

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

As outlined in the MADDS decision, the Applicants agreed to submit a combined distribution system plan (“DSP”) within 24 months of the closing of the amalgamation transaction date (April 1, 2019). There is no DSP required as of the date of this application.

3.3.4 Conservation and Demand Management Costs for Distributors

EW does not have any OEB-approved CDM programs.

3.3.5 Off-ramps

EW’s earnings for 2019 are not in excess of the dead band of +/- 300 basis points from the OEB-approved return on equity (ROE).

3.4 Specific Exclusions from Applications

EW has not included any of the identified examples of specific issues identified for exclusion from a Price Cap IR.



1 Bill Impacts

2 While there have been significant improvements to the 2020 Rate Model (sheet 20) for bill impacts over
3 the past couple of years, EW notes that it does not fully accommodate a few specific scenarios accurately
4 to assess bill impacts. These include:

- 5 • Use of TOU rates when RPP tiered should be used for unmetered customer classes (ie. USL,
6 Sentinel Lights)
- 7 • The inclusion of the Shared Tax Savings (STS) rate rider which EW is proposing in this
8 application to transfer to a 1595 sub-account.
- 9 • Unmetered Scattered Load does not account for the OREC

10 EW has identified these items to Board staff.

11 In order to address these areas and provide more accurate and complete bill impacts, EW prepared a
12 separate Excel model (outside of the 2020 Rate Model) to review bill impacts and as such, did not rely on
13 the bill impact templates generated in the Board issued model (sheet 20). Note that EW has handled line
14 losses consistently between all customer classes (ie in subtotal B). An excel version of the calculated Bill
15 Impacts has been included with this application. A summary of the Bill Impacts are as follows:



1 **Table 9: Total 2020 Bill Impacts by Customer Class**
2020 Bill Impact Summary

| Customer Class | kWh (1) | kW | RPP Price (2) | Distribution Charges-A excl. pass-through (3a) | | Distribution Charges-B incl. pass-through (3b) | | Delivery Charges (4) | | Total Bill (5) | |
|--------------------------|---------|-----|---------------|--|----------|--|----------|----------------------|----------|----------------|----------|
| | | | | \$ Change | % Change | \$ Change | % Change | \$ Change | % Change | \$ Change | % Change |
| Residential | 750 | | RPP TOU | \$ 0.50 | 1.56% | \$ 0.50 | 1.38% | \$ 0.89 | 1.88% | \$ 0.93 | 0.8% |
| GS<50 kW | 2,000 | | RPP TOU | \$ (1.38) | -2.01% | \$ (1.38) | -1.76% | \$ (0.33) | -0.31% | \$ (0.35) | -0.1% |
| GS>50 kW | 40,000 | 100 | Non-RPP | \$ 52.68 | 9.19% | \$ 52.68 | 6.52% | \$ 71.33 | 5.38% | \$ 80.60 | 1.2% |
| Unmetered Scattered Load | 500 | | RPP Tier | \$ 0.74 | 2.96% | \$ 0.74 | 2.72% | \$ 1.00 | 2.93% | \$ 1.05 | 1.3% |
| Sentinel Lights | 150 | 1 | RPP Tier | \$ 0.19 | 0.89% | \$ 0.19 | 0.87% | \$ 0.33 | 1.29% | \$ 0.38 | 0.9% |
| Street Lighting | 283,400 | 736 | Non-RPP | \$ 2,466.12 | 8.45% | \$ 2,466.12 | 8.01% | \$ 2,570.26 | 7.62% | \$ 2,904.40 | 3.7% |

Notes:

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

(2) RPP Pricing for May 1, 2018 to April 30, 2019

Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2018, pg 22)

RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

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

(3b) Distribution Charges-B includes those described in note 3(a) plus pass-through charges such as low voltage as well as

Line Losses and the Smart Meter Entity Charge

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

(5) Total Bill includes all Delivery Charges noted above plus commodity cost, regulatory costs (ie. wholesale market service, CBR,

rural rate protection and standard supply service) and HST and the 8% Ontario Rebate for Electricity Consumers

3 The total bill impacts proposed range from -0.1% to 3.7% for average customers in each class.

4 Key impacts to the overall bill are summarized as:

- Distribution charges reflect an inflationary increase for the annual price cap index of 0.9%
- Network Service Rates increased by ~5% and Connection Service Rates increased by ~2% for all customer classes partially due to an increase in IESO and HONI approved rates effective July 1 2019.
- The stranded meter disposition rate rider (debit) and the 1576 rate rider (credit) both expire in 2019
- Newly proposed disposition rate riders for lost revenue (LRAMVA) are mostly offset by the expiration of 2019 LRAMVA rate riders, with the exception of Street Lighting. Street Lighting bill comparisons are affected by the higher level of lost revenue (\$15K), coupled with the effects of applying historical rate riders against the lower billing determinants (kW) generated by the conservation efforts.



Copies of the current and proposed tariff sheets and EW's calculated customer bill impacts are included in this Application (Appendices B, C and D respectively). The proposed tariffs sheet reflects rates calculated in the 2020 Rate Model with a few exceptions. Shared Tax Savings rate riders have been removed (reflecting the proposed transfer to Account 1595). The following charges have also been removed from the Final Tariff Sheet as per the March 14 2019 Final Amendments to the Distribution System Code:

- Collection of Account Charge
- Install/remove load control device

The heading "Tariff of Rates and Charges" has been added as it appears to have been inadvertently omitted.



List of Appendices

| | |
|----|--|
| 1 | |
| 2 | |
| 3 | Appendix A LRAMVA Disposition |
| 4 | Appendix A-1 LRAMVA Work Form |
| 5 | Appendix B 2019 Approved Current Tariff of Rates and Charges |
| 6 | Appendix C 2020 Proposed Tariff of Rates and Charges |
| 7 | Appendix D Customer Bill Impacts |
| 8 | Appendix E IRM Rate Generator Model |
| 9 | Appendix F GA Analysis Work Form |
| 10 | Appendix F-1 GA Methodology Description |
| 11 | Appendix G Account 1595 Analysis Work Form |
| 12 | Appendix H Settlement Process with IESO |
| 13 | Appendix I Accounting Guidance |
| 14 | Appendix J Certification of Evidence |
| 15 | |

APPENDIX A:

**LOST REVENUE ADJUSTMENT
MECHANISM VARIANCE ACCOUNT
(LRAMVA) DISPOSITION**

1 **LOST REVENUE ADJUSTMENT MECHANISM VARIANCE (LRAMVA)**

2 **BACKGROUND:**

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

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

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

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

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

CONSERVATION REFORM

On March 20, 2019, the Conservation First Framework (CFF) was discontinued effective immediately as per Ministerial Directives to the OEB and the IESO. With the discontinuance of the CFF, electricity distributors will no longer receive any preliminary or final annual verified results for conservation program activities undertaken in later years. These verified results have been available for conservation program activities for the first three years of the CFF (2015, 2016 and 2017). As this LRAMVA disposition incorporates CDM programs and lost revenue impacts for 2017, this application is not affected by the discontinuance of reports for 2018 forward.

The IESO has made monthly Participation and Cost Reports available to electricity distributors from January 1, 2018 to March 31, 2019 which will form the basis of future applications.

METHODOLOGY

EW has used the OEB's LRAMVA Work Form Version 3.0 to support the claim for the account 1568 disposition. The excel version of the work form has been included with this application and a PDF version has been included in Appendix A-1.

EW had already completed Version 3.0 of the LRAMVA Work Form when Version 4.0 was released. Since there are no material differences between the versions and in the interest of efficiency, EW is submitting version 3.0 with this application but has completed tab 8 in a format consistent with the expectations in Version 4.0.

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

LRAMVA Summary (Tab 1)

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

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

EW submitted a claim for lost revenues in the 2019 IRM Rate Application (EB-2018-0079) for CDM programs offered in 2011 to 2016 and the persistence of those programs through 2016. In this application EW is proposing to dispose of the impact of 2017 CDM Programs in 2017 and the persistence of 2011 to 2016 CDM Programs in 2017. The total principal claim amount is \$436,764 plus projected

interest to 2019 for a total claim amount of \$454,808. A summary of the LRAMVA disposition request by customer class including projected carrying charges is as follows:

Table 1: LRAMVA Disposition Summary

| Customer Class | 2011-2016 Program Persistence | | | 2017 Programs | | | 2017 LRAMVA | | |
|-----------------------------|-------------------------------|---------------|----------------|----------------|--------------|----------------|----------------|---------------|----------------|
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| Residential | 111,438 | 6,077 | 117,515 | 94,682 | 2,438 | 97,120 | 206,120 | 8,515 | 214,635 |
| GS<50 kW | 27,061 | 1,111 | 28,172 | 10,608 | 446 | 11,053 | 37,669 | 1,556 | 39,226 |
| GS 50-4,999 kW | 97,255 | 3,985 | 101,240 | 37,910 | 1,599 | 39,508 | 135,164 | 5,584 | 140,748 |
| Streetlighting | 56,934 | 1,705 | 58,638 | 876 | 684 | 1,560 | 57,810 | 2,388 | 60,198 |
| Total LRAMVA Amounts | 292,688 | 12,878 | 305,566 | 144,076 | 5,166 | 149,242 | 436,764 | 18,044 | 454,808 |

A reconciliation of the reported balances (2018 RRR 2.1.7 trial balance) at the end of December 31, 2018 for account 1568 and the claim amount has been provided in Table 2.

Table 2: LRAMVA Reconciliation of 2018 RRR to Disposition Claim

| Reconciling Item | \$ |
|-----------------------------------|----------------|
| 2018 RRR Balance | 1,162,603 |
| EB-2018-0079 Disposition Approval | (346,347) |
| 2018 LRAMVA | (371,261) |
| Projected 2019 Carrying Charges | 9,813 |
| Claim | <u>454,808</u> |

EW is not requesting disposition of the 2018 LRAMVA balance at this time and will do so as part of a future claim.

LRAMVA Threshold (Tab 2)

EW prepared its last cost of service application prior to the issuance of the CDM guidelines and the introduction of LRAMVA. Prior to the LRAMVA, there was no specific requirement to address a CDM adjustment in the load forecast. As a result, EW's Settlement Agreement, upon which the 2011 rates were based, was not determinative on the point of whether CDM was or was not included in the accepted load forecast for 2011. In order to provide clarity and regulatory certainty, EW, in its 2012 and 2013 IRM rate application requested that the Board consider providing a decision on the matter of whether its load

forecast for 2011 included a CDM adjustment and if an adjustment did exist, the value or process to determine the value by customer class. EW took the position that its load forecast did not include a CDM adjustment. With regards to the matter of CDM impacts on its 2011 load forecast, The Board in its 2013 Decision (EB-2012-0177) stated:

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

The 2013 IRM decision provided certainty on this issue in the absence of being specifically addressed in the last cost of service application and settlement agreement. On this basis, the full amount of the LRAM associated with the 2011-2017 IESO CDM program impacts on 2017 has been included in the disposition request. Tab 2 has therefore been left blank in the LRAMVA Work Form.

Distribution Rates & Rate Class Allocations (Tab 3)

The lost revenue impact to EW was calculated by using the applicable distribution volumetric rates per rate class. Rate riders were approved in 2017 for the disposition of Account 1576 and the disposition of LRAMVA (2017). Both of these rate riders have been included (as applicable) in the calculation of lost revenue.

Please refer to tab 3a of the LRAMVA Work Form for a mapping of the rate class allocations for CDM savings. EW has used the sector classification provided by the IESO as the basis for allocation to rate classes of CDM program results. The only exception is equipment replacement and retrofit programs in the new framework. For these programs EW estimated the split by rate class by drawing on participant-specific information from the IESO (post retrofit report) and the assigned rate class categories by participant as per the customer information system (CIS).

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

Carrying Charges (Tab 6)

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

Program Savings and Persistence (Tab 7)

EW has prepared its LRAMVA calculations in accordance with the CDM Guidelines and has relied on the most recent input assumptions available at the time of program evaluation. EW participated in IESO funded programs throughout 2011–2017 and does not have any Board–approved programs. As a result, the LRAMVA is based on verified savings results that are supported by the following reports issued by the IESO (the “Results Reports”):

- 2011-2015 LDC CDM Program Persistence Results Report _Elexicon_Whitby Rate Zone
- 2017 Final Verified Annual LDC CDM Program Results Report _Elexicon_Whitby Rate Zone

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

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

EW confirms it has not made any adjustments to previously claimed LRAMVA amounts.

Street Lighting (Tab 8)

Starting in 2015, the Town of Whitby undertook an LED upgrade for streetlights and received incentives under the IESO funded Retrofit Program. The street light upgrade represents only incremental savings attributable to participation in the IESO program. The retrofitting has been phased in over the course of the project timeline (2015 – 2018). EW has worked closely with the Town of Whitby to calculate the reduction (savings) in load relating to the street lighting retrofits.

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

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

| Year | Net savings (kWh) |
|------|-------------------|
| 2015 | 1,694,953 |
| 2016 | 2,462,253 |

1 For ease of reference, please see the table below which provides a breakdown including cell references
2 for the kWhs deducted.

3 **Table 3a: Cell reference for net kWh savings removed**

| Cell reference in Tab 5 | Year |
|-------------------------------|-----------------|
| | 2015 |
| F57 | 1,513,140 |
| F58 | 62,278 |
| F121 | 31,611 |
| F122 | 87,925 |
| | <hr/> 1,694,953 |
| | 2016 |
| E304 | 2,078,431 |
| E305 | 383,822 |
| | <hr/> 2,462,253 |

4
5 In order to calculate the actual lost revenue, kW demand savings from the street lighting project had to be
6 determined since it occurs during 'off peak' times. EW reviews data provided by the Town of Whitby and a
7 master list is generated that itemizes every light that has been retrofitted, the month it was changed, the
8 old wattage and the converted wattage. The baseline is therefore the wattage associated with the old
9 street lighting technology for those lights that have been retrofitted in a given month. Using this
10 information, EW calculates the gross kW reduction (savings) per month. The gross kW reduction
11 represents the change in billed demand. Based on program year, the net-to-gross assumptions per the
12 IESO annual reports were applied to determine the net kW reduction (savings) per month. The lost
13 revenue is calculated by multiplying the net kW savings by the applicable distribution rate. The
14 calculations reflect the impact on billing in the month following the retrofit.

15 For LED exterior area lights, the effective useful life is 12 years. The calculated savings persist each
16 month for the effective useful life of the new lighting technology as outlined in the IESO Prescriptive
17 Measures and Assumptions List. The persistence factor is 100% each month and this factor would
18 continue until the end of the 12 year effective useful life.

19 Since EW calculates the gross demand savings for billing based on the wattage difference between old
20 and new lighting technology for each street light retrofitted each month, for the purpose of calculating
21 street lighting LRAMVA, there is no requirement to use a conversion factor to convert from energy saving
22 to demand savings.

EW notes that the Board's Filing Requirements (Chapter 3), requests confirmation that the street light savings were calculated in accordance with OEB approved load profiles for street lighting projects. EW has outlined its calculation of demand savings (gross and net) for use in billing and LRAMVA respectively, and advises that the load profile does not have an impact on the demand-based street lighting LRAMVA calculations. However, for the purpose of fulfilling the Board's Filing Requirements, EW can confirm that the OEB-approved standard load profile for street lights is applied to the demand to determine energy (kWh). As such, the energy savings is inherently reflected in energy billed in a manner consistent with the OEB-approved standard load profile.

EW confirms that net additions have been excluded from 2017 kW of savings. The savings are only calculated on the existing lights which have been retrofitted.

EW determined that this methodology was a reasonable and accurate way to calculate the demand savings and subsequent lost revenue. EW did not want to rely simply on the change in demand on the monthly invoice since there have been other factors in play since the retrofit project began (ie new street lighting installations related to new subdivisions and 407/412 work). This method was considered acceptable by the OEB in Whitby's 2019 rate application (EB-2018-0079).

Proposed Rate Riders

EW proposes a recovery of lost revenue variance totaling \$454,808 through a volumetric rate rider over a one year period expiring December 31, 2020. Consistent with section 3.2.3 of the Filing Requirements, the LRAMVA Rate Rider for Residential customers has been calculated on the basis of kWh rather than a fixed monthly charge.

Table 4: Proposed LRAMVA Rate Rider- Disposition of 2017 LRAMVA

| |
|---|
| 1 |
|---|

year

| Customer Class | 2011-2016 Program Persistence | 2017 Programs | 2017 LRAMVA | Annual Recovery | Volume | Rate Rider | per |
|----------------|-------------------------------------|------------------|----------------|--------------------|-------------|------------|-----|
| Residential | 117,515 | 97,120 | 214,635 | 214,635 | 367,139,763 | \$ 0.0006 | kWh |
| GS<50 kW | 28,172 | 11,053 | 39,226 | 39,226 | 90,248,206 | \$ 0.0004 | kWh |
| GS 50-4,999 kW | 101,240 | 39,508 | 140,748 | 140,748 | 964,589 | \$ 0.1459 | kW |
| Streetlighting | 58,638 | 1,560 | 60,198 | 60,198 | 9,791 | \$ 6.1483 | kW |
| | 305,566 | 149,242 | 454,808 | 454,808 | | | |

APPENDIX A-1:
LRAMVA WORK FORM

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

Version 3.0 (2019)

Generic LRAMVA Work Forms

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

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

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



LRAMVA Work Form: Instructions

Version 3.0 (2019)

| Tab | Instructions |
|--|---|
| LRAMVA Checklist/Schematic Tab | <p>The LRAMVA work form was created in a generic manner for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2017, 2018, 2019 and 2020 related components) but have been included in an effort to avoid major updates in the future. Distributors should follow the checklist, which is referenced in this tab of the work form and listed below:</p> <ul style="list-style-type: none"> o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a. o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form. o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved. o Include a copy of initiative-level persistence savings information that was verified by the IESO. Persistence information is available upon request from the IESO. o Apply the IESO verified savings adjustments to the year it relates to. For example, savings adjustments to 2015 programs will be provided to LDCs with the 2016 Final Results Report. The 2015 savings adjustments should be included in the 2015 verified savings portion of the work form. o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable. o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a. |
| Tab 1. LRAMVA Summary | Distributors are required to report any past approved LRAMVA amounts along with the current LRAMVA amount requested for approval. There are separate tables indicating new lost revenues and carrying charges amounts by year and the totals for rate rider calculations. |
| Tab 1-a. Summary of Changes | Distributors should list all significant changes and changes in assumptions in the generic work form affecting the LRAMVA. |
| Tab 2. LRAMVA Threshold | Distributors should use the tables to display the LRAMVA threshold amounts as approved at a rate class level. This should be taken from the LDC's most recently approved cost of service application. |
| Tab 3. Distribution Rates | Distributors should complete the tables with rate class specific distribution rates and adjustments as applicable. |
| Tab 3-a. Rate Class Allocations | A tab is provided to allow LDCs to include documentation or analysis on how rate class allocations for actual CDM savings were determined by customer class and program each year. The rate class allocations would support the LRAMVA rate class allocation figures used in Tabs 4 and 5. |
| Tabs 4 and 5 (2011-2020) | <p>Distributors should complete the lost revenue calculation for 2011-2014 program years and 2015-2020 program years, as applicable, by undertaking the following:</p> <ul style="list-style-type: none"> o Input or manually link the savings, adjustments and program savings persistence data from Tab 7 (Persistence Report) to Tabs 4 and 5. As noted earlier, persistence data is available upon request from the IESO. o Ensure that the IESO verified savings adjustments apply to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. o Confirm the monthly multipliers applied to demand savings. If a different monthly multiplier is used than what was confirmed in the LRAMVA Report, provide rationale in Tab 1-a and highlight the new monthly multiplier that has been used. o Input the rate class allocations by program and year to allocate actual savings to customers. If a different allocation is proposed for adjustments, LDCs must provide the supporting rationale in Tab 1-a and highlight the change. o Provide assumptions about the year(s) in which persistence is captured in the load forecast via the "Notes" section of each table and adjust what is included in the LRAMVA totals, as appropriate. |
| Tab 6. Carrying Charges | Distributors are requested to calculate carrying charges based on the methodology provided in the work form. This includes updating Table 6 as new prescribed interest rates for deferral and variance accounts become available and entering any collected interest amounts into the "Amounts Cleared" row to calculate outstanding variances on carrying charges. |
| Tab 7. Persistence Report | Persistence savings report(s) provided by the IESO should be included for the relevant years in the LRAMVA work form. Tab 7 has been created consistently with the IESO's persistence report. |
| Tab 8. Streetlighting | A tab is provided to ensure LDCs include documentation or data to support projects whose program savings were not provided by the IESO (i.e., streetlighting projects). |



LRAMVA Work Form: Checklist and Schematic

Version 3.0 (2019)

General Note on the LRAMVA Model

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

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

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

Legend

Drop Down List (Blue)

Important Checklist

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

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



Ontario Energy Board

LRAMVA Work Form: Summary Tab

Version 3.0 (2019)

Legend

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

LDC Name

Ellexicon Energy Inc - Whitby Rate Zone

Application Details

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

A. Previous LRAMVA Application

| | |
|--|----------------------------|
| Previous LRAMVA Application (EB#) | EB-2018-0079 |
| Application of Previous LRAMVA Claim | 2019 Annual IR Application |
| Period of LRAMVA Claimed in Previous Application | 2016 |
| Amount of LRAMVA Claimed in Previous Application | \$ 346,347.15 |

B. Current LRAMVA Application

| | |
|--|----------------------------|
| Current LRAMVA Application (EB#) | EB-2019-0130 |
| Application of Current LRAMVA Claim | 2020 Annual IR Application |
| Period of New LRAMVA in this Application | 2017 |
| Period of Rate Recovery (# years) | 1 |

C. Documentation of Changes

| | |
|------------------------------|--|
| Original Amount | |
| Amount for Final Disposition | |

| | | |
|------------------------------|-------|------------|
| Actual Lost Revenues (\$) | A | \$ 436,764 |
| Forecast Lost Revenues (\$) | B | \$ - |
| Carrying Charges (\$) | C | \$ 18,044 |
| LRAMVA (\$) for Account 1568 | A-B+C | \$ 454,808 |

Table 1-a. LRAMVA Totals by Rate Class

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

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

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

| Customer Class | Billing Unit | Principal (\$) | Carrying Charges (\$) | Total LRAMVA (\$) |
|----------------|--------------|----------------|-----------------------|-------------------|
| Residential | kWh | \$206,120 | \$8,515 | \$214,635 |
| GS<50 kW | kWh | \$37,669 | \$1,555 | \$39,225 |
| GS>50 kW | kW | \$135,164 | \$5,585 | \$140,749 |
| Streetlighting | kW | \$57,810 | \$2,389 | \$60,199 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 |
| Total | | \$436,764 | \$18,044 | \$454,808 |

47.19%
8.62%
30.95%
11.24%
100.00%

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

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

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

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

| Description | LRAMVA Previously Claimed | Residential | GS<50 kW | GS=50 kW | Streetlighting | | | | | | | | | | | | | Total |
|----------------------|-------------------------------------|--------------|-------------|--------------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|
| | | kWh | kWh | kW | kW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2011 Actuals | <input checked="" type="checkbox"/> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2011 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2012 Actuals | <input checked="" type="checkbox"/> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2012 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2013 Actuals | <input checked="" type="checkbox"/> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2013 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2014 Actuals | <input checked="" type="checkbox"/> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2014 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2015 Actuals | <input checked="" type="checkbox"/> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2015 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2016 Actuals | <input checked="" type="checkbox"/> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2016 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2017 Actuals | | \$206,119.79 | \$37,669.36 | \$135,164.43 | \$57,809.94 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$436,763.53 |
| 2017 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2018 Actuals | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2018 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2019 Actuals | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2019 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| 2020 Actuals | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2020 Forecast | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | |
| Carrying Charges | | \$8,514.96 | \$1,555.39 | \$5,584.62 | \$2,389.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,044.00 |
| Total LRAMVA Balance | | \$214,635 | \$39,225 | \$140,749 | \$60,199 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$454,808 |

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



LRAMVA Work Form: Summary of Changes

Version 3.0 (2019)

Legend

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

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

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

| No. | Tab | Cell Reference | Description | Rationale |
|------|----------------------|--|--|--|
| 1 | 5. 2015-2020 LRAM | Table 5-a: cells F57, F58, F121, F122 Table 5-b: cells E304, E305 | Removed Streetlight (ST) savings | The IESO included the calculated kilowatt hours (kWh) of energy savings from the street lighting project in Whitby Hydro's 2017 persistence results but no corresponding kW savings. Since the LRAMVA workform only allows for one set of rate allocation %'s, the estimated kWh savings for street lighting needed to be removed in order to produce the correct allocations for all customers classes to be used in the LRAMVA calculations. |
| 2 | 6. Carrying Charges | Rows 104 to 147 | Changed reference to Carrying Charges tab 6-b to capture actual amounts | Whitby Hydro has modified the carrying charges tab to reflect the fact that the carrying charges are based on the month end GL balance and not necessarily applied evenly throughout the year. The GL balance is impacted by the timing of true ups and adjustments. See tab 6b |
| 3 | 6-b Carrying Charges | | New Tab to present WH calculation of carrying charges as recorded in the general | as above |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| etc. | | | | |



LRAMVA Work Form: Forecast Lost Revenues

Version 3.0 (2019)

Legend

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

Table 2-a. LRAMVA Threshold

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

| | Total | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | |
|---------|-------|-------------|----------|----------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | kWh | kWh | kWh | kW | kW | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| kWh | 0 | | | | | | | | | | | | | | |
| kW | 0 | | | | | | | | | | | | | | |
| Summary | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Years Included in Threshold

Source of Threshold 20XX Settlement Agreement, p. X

Table 2-b. LRAMVA Threshold

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

| | Total | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | |
|---------|-------|-------------|----------|----------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | kWh | kWh | kWh | kW | kW | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| kWh | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| kW | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| Summary | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Years Included in Threshold

Source of Threshold 20XX Settlement Agreement, p. X

Table 2-c. Inputs for LRAMVA Thresholds

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

| Year | LRAMVA Threshold | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | |
|------|------------------|-------------|----------|----------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | kWh | kWh | kW | kW | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2011 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2012 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2013 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2014 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2015 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2016 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2017 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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



LRAMVA Work Form: Distribution Rates

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

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

| | Billing Unit | EB-2009-0274 | EB-2010-0123 | EB-2011-0206 | EB-2012-0177 | EB-2013-0181 | EB-2014-0124 | EB-2015-0113 | EB-2016-0114 | EB-2017-0085 | EB-2018-XXXX | EB-2019-XXXX | EB-2020-XXXX |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Rate Year | | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Period 1 (# months) | | | | | | | | | | | | | |
| Period 2 (# months) | | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Residential | kWh | | \$ 0.0141 | \$ 0.0142 | \$ 0.0144 | \$ 0.0146 | \$ 0.0148 | \$ 0.0113 | \$ 0.0076 | | | | |
| Rate rider for tax sharing | | | | -\$ 0.0002 | | | | | | | | | |
| Rate rider for foregone revenue | | | | | | | | | | | | | |
| LRAM | | | \$ 0.0005 | \$ 0.0009 | | | | | \$ 0.0007 | | | | |
| Adjusted rate | | \$ - | \$ 0.0146 | \$ 0.0149 | \$ 0.0144 | \$ 0.0146 | \$ 0.0148 | \$ 0.0113 | \$ 0.0083 | \$ - | \$ - | \$ - | \$ - |
| Calendar year equivalent | | | \$ 0.0146 | \$ 0.0149 | \$ 0.0144 | \$ 0.0146 | \$ 0.0148 | \$ 0.0113 | \$ 0.0083 | \$ - | \$ - | \$ - | \$ - |
| GS-50 kW | kWh | | \$ 0.0194 | \$ 0.0195 | \$ 0.0197 | \$ 0.0200 | \$ 0.0203 | \$ 0.0207 | \$ 0.0210 | | | | |
| Rate rider for tax sharing | | | | -\$ 0.0001 | | | | | | | | | |
| Rate rider for 1576 Disposition | | | | | | | | | -\$ 0.0015 | | | | |
| LRAM | | | | \$ 0.0011 | | | | | \$ 0.0007 | | | | |
| Adjusted rate | | \$ - | \$ 0.0194 | \$ 0.0205 | \$ 0.0197 | \$ 0.0200 | \$ 0.0203 | \$ 0.0207 | \$ 0.0202 | \$ - | \$ - | \$ - | \$ - |
| Calendar year equivalent | | | \$ 0.0194 | \$ 0.0205 | \$ 0.0197 | \$ 0.0200 | \$ 0.0203 | \$ 0.0207 | \$ 0.0202 | \$ - | \$ - | \$ - | \$ - |
| GS-50 kW | kW | | \$ 3.9178 | \$ 3.9405 | \$ 3.9831 | \$ 4.0389 | \$ 4.0914 | \$ 4.1650 | \$ 4.2316 | | | | |
| Rate rider for tax sharing | | | | -\$ 0.0220 | | | | | | | | | |
| Rate rider for 1576 Disposition | | | | | | | | | -\$ 0.6365 | | | | |
| LRAM | | | \$ 0.0153 | \$ 0.0627 | | | | | \$ 0.2684 | | | | |
| Adjusted rate | | \$ - | \$ 3.9331 | \$ 3.9812 | \$ 3.9831 | \$ 4.0389 | \$ 4.0914 | \$ 4.1650 | \$ 3.8635 | \$ - | \$ - | \$ - | \$ - |
| Calendar year equivalent | | | \$ 3.9331 | \$ 3.9812 | \$ 3.9831 | \$ 4.0389 | \$ 4.0914 | \$ 4.1650 | \$ 3.8635 | \$ - | \$ - | \$ - | \$ - |
| Streetlighting | kW | | | | | | \$ 6.8972 | \$ 7.0213 | \$ 7.1336 | | | | |
| Rate rider for tax sharing | | | | | | | | | | | | | |
| Rate rider for 1576 Disposition | | | | | | | | | -\$ 0.5518 | | | | |
| LRAM | | | | | | | | | \$ 0.4452 | | | | |
| Adjusted rate | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6.8972 | \$ 7.0213 | \$ 7.0270 | \$ - | \$ - | \$ - | \$ - |
| Calendar year equivalent | | | \$ - | \$ - | \$ - | \$ - | \$ 6.8972 | \$ 7.0213 | \$ 7.0270 | \$ - | \$ - | \$ - | \$ - |

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

Table 3-a. Distribution Rates by Rate Class

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. **Please clear the rates related to the year(s) that are not part of the LRAMVA claim.**

The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 and 5.

| Year | Residential | GS-50 kW | GS-50 kW | Streetlighting | | | | | | | | | |
|------|-------------|----------|----------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | kWh | kWh | kW | kW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2011 | \$0.0146 | \$0.0194 | \$3.9331 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2012 | \$0.0149 | \$0.0205 | \$3.9812 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2013 | \$0.0144 | \$0.0197 | \$3.9831 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2014 | \$0.0146 | \$0.0200 | \$4.0389 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2015 | \$0.0148 | \$0.0203 | \$4.0914 | \$6.8972 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2016 | \$0.0113 | \$0.0207 | \$4.1650 | \$7.0213 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 2017 | \$0.0083 | \$0.0202 | \$3.8635 | \$7.0270 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |

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



LRAMVA Work Form: Determination of Rate Class Allocations

Instructions

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

| Initiative | IESO Sector Classification | Rate Class Allocation |
|---|----------------------------|--|
| Residential Programs | | |
| Appliance Exchange | Residential | 100% Residential |
| Appliance Retirement | Residential | 100% Residential |
| Bi-Annual Retailer Event | Residential | 100% Residential |
| Conservation Instant Coupon Booklet | Residential | 100% Residential |
| HVAC Incentives | Residential | 100% Residential |
| Home Assistance Program | Residential | 100% Residential |
| Res New Construction | Residential | 100% Residential |
| Low Income Initiative | Low Income Program | 100% Residential |
| Save on Energy Coupon Program | Residential | 100% Residential |
| Save on Energy Heating and Cooling Program | Residential | 100% Residential |
| Save on Energy Home Assistance Program | Residential | 100% Residential |
| Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program | Conservation Fund | 100% Residential |
| General Service < 50 Programs | | |
| Direct Install Lighting and Water Heating Initiative | Commercial | 100% GS<50 |
| General Service > 50 Programs | | |
| Retrofit (2011-2014 Framework) | Industrial | 100% GS>50 |
| Electricity Retrofit Incentive Program | Commercial | 100% GS>50 |
| High Performance New Construction | Commercial | 100% GS>50 |
| Energy Audit | Commercial | 100% GS>50 |
| Monitoring and Targetting | Industrial | 100% GS>50 |
| Multi-Class Programs | | |
| Save on Energy Retrofit Program (new framework) | Business | Split between GS<50 and GS>50 based on participant specific information 2015 GS<50 / GS > 50 Split: 21/79 2016 GS<50 / GS > 50 Split: 4/96 2017 GS<50 / GS > 50 Split: 6/94 |
| Efficiency: Equipment Replacement Incentive Initiative (new framework) | Commercial | |
| | | |



LRAMVA Work Form: 2011 - 2014 Lost Revenues Work Form

Version 3.0 (2019)

Legend

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

Instructions

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2011-2014 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future can be claimed as approved LRAMVA amounts are considered to be final.
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.
4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.
5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

Tables

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

Table 4-a. 2011 Lost Revenues Work Form

| | Program | Results Status | Net Energy Savings (kWh) | Net Energy Savings Persistence (kWh) | | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | Net Peak Demand Savings Persistence (kW) | | | | | | | | Rate Allocations for LRAMVA | | | | | | |
|-------------------------------------|---|------------------|--------------------------|--------------------------------------|---------|---------|---------|---------|---------|------|------|--------------------|-------------------------|--|---------|---------|---------|---------|---------|---------|---------|-----------------------------|---------|-------------|----------|----------|----------------|---------|
| | | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | | 2020 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Residential | GS<50 kW | GS>50 kW | Streetlighting | |
| Consumer Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Appliance Retirement Adjustment to 2011 savings | Verified True-up | 226,453 | 226,453 | 226,453 | 226,149 | 153,557 | 0 | 0 | | | | 31 | 31 | 31 | 31 | 20 | 0 | 0 | | | | kWh | kWh | kW | kW | | |
| | | | | | | | | | | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | |
| 2 | Appliance Exchange Adjustment to 2011 savings | Verified True-up | 3,509 | 3,509 | 3,509 | 2,611 | 0 | 0 | 0 | | | | 2 | 2 | 2 | 1 | 0 | 0 | 0 | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 3 | HVAC Incentives Adjustment to 2011 savings | Verified True-up | 580,361 | 580,361 | 580,361 | 580,361 | 580,361 | 580,361 | 580,361 | | | | 319 | 319 | 319 | 319 | 319 | 319 | 319 | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 4 | Conservation Instant Coupon Booklet Adjustment to 2011 savings | Verified True-up | 191,285 | 191,285 | 191,285 | 191,285 | 176,008 | 159,320 | 120,990 | | | | 12 | 12 | 12 | 12 | 11 | 10 | 8 | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 5 | Bi-Annual Retailer Event Adjustment to 2011 savings | Verified True-up | 254,227 | 254,227 | 254,227 | 254,227 | 232,345 | 208,440 | 157,150 | | | | 15 | 15 | 15 | 15 | 14 | 12 | 10 | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 6 | Retailer Co-op Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Residential Demand Response Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | Residential Demand Response (IHD) Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | Residential New Construction Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Business Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Retrofit Adjustment to 2011 savings | Verified True-up | 824,817 | 824,817 | 824,817 | 824,817 | 824,817 | 824,817 | 824,817 | | | 12 | 142 | 142 | 142 | 142 | 142 | 142 | | | | | | | 100.00% | | | |
| | | | | | | | | | | | | 12 | | | | | | | | | | | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% | 0.00% |
| 11 | Direct Install Lighting Adjustment to 2011 savings | Verified True-up | 43,922 | 43,922 | 41,453 | 33,346 | 33,346 | 32,800 | 9,947 | | | 12 | 22 | 22 | 21 | 18 | 18 | 18 | 10 | | | | 0.00% | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 12 | Building Commissioning Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | 3 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 13 | New Construction Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | 12 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | Energy Audit Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | 12 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 15 | Small Commercial Demand Response Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | Small Commercial Demand Response (IHD) Adjustment to 2011 savings | Verified True-up | 0 | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 17 | Demand Response 3 Adjustment to 2011 savings | Verified True-up | 4,235 | | | | | | | | | | 108 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Industrial Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Process & System Upgrades Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 12 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 | Monitoring & Targeting Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 12 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 20 | Energy Manager Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 12 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 | Retrofit Adjustment to 2011 savings | Verified True-up | 364,108 | 364,108 | 364,108 | 364,108 | 364,108 | 364,108 | 364,108 | | | 12 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | | | | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% | 0.00% |
| 22 | Demand Response 3 Adjustment to 2011 savings | Verified True-up | 13,901 | | | | | | | | | | 237 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Home Assistance Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | Home Assistance Program Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Aboriginal Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | Home Assistance Program Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25 | Direct Install Lighting Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 0 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Pre-2011 Programs completed in 2011 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Electricity Retrofit Incentive Program Adjustment to 2011 savings | Verified True-up | 499,572 | 499,572 | 499,572 | 499,572 | 499,572 | 499,572 | 499,572 | | | 12 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | | | | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% | 0.00% |
| 27 | High Performance New Construction Adjustment to 2011 savings | Verified True-up | 38,721 | 38,721 | 38,721 | 38,721 | 38,721 | 38,721 | 38,721 | | | 12 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | | | | 0.00% | 0.00% | 100.00% | 100.00% | 0.00% | 0.00% |
| 28 | Toronto Comprehensive Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 0 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 29 | Multifamily Energy Efficiency Rebates Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 0 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 30 | LDC Custom Programs Adjustment to 2011 savings | Verified True-up | 0 | 0 | | | | | | | | 0 | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

[illegible]

Table 4-b. 2012 Lost Revenues Work Form

[Return to top](#)

| | Program | Results Status | Net Energy Savings (kWh) | Net Energy Savings Persistence (kWh) | | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | Net Peak Demand Savings Persistence (kW) | | | | | | | | Rate Allocations for LRAMVA | | | | | |
|--|---|------------------|--------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|------|------|------|--------------------|-------------------------|--|-----------|-----------|-----------|-----------|-----------|------|------|-----------------------------|-------------|----------------|----------------|----------------|-------------|
| | | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Residential | GS<50 kW | GS>50 kW | Streetlighting | |
| Consumer Program | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Appliance Retirement Adjustment to 2012 savings | Verified True-up | 92,074 | 92,074 | 92,074 | 91,869 | 56,195 | 0 | | | | | | 13 | 13 | 13 | 13 | 7 | 0 | | | | | kWh 100.00% | kWh 100.00% | kW 0.00% | kW 0.00% |
| 2 | Appliance Exchange Adjustment to 2012 savings | Verified True-up | 5,077 | 5,077 | 5,077 | 5,060 | 0 | 0 | | | | | | 3 | 3 | 3 | 3 | 0 | 0 | | | | | 100.00% | 0.00% | 0.00% | 0.00% |
| 3 | HVAC Incentives Adjustment to 2012 savings | Verified True-up | 379,038 6,574 | 379,038 6,574 | 379,038 6,574 | 379,038 6,574 | 379,038 6,574 | 379,038 6,574 | | | | | | 225 3 | 225 3 | 225 3 | 225 3 | 225 3 | 225 3 | | | | | 100.00% | 0.00% | 0.00% | 0.00% |
| 4 | Conservation Instant Coupon Booklet Adjustment to 2012 savings | Verified True-up | 12,096 | 12,096 | 12,096 | 12,096 | 11,914 | 11,914 | | | | | | 2 | 2 | 2 | 2 | 2 | 2 | | | | | 100.00% | 0.00% | 0.00% | 0.00% |
| 5 | Bi-Annual Retailer Event Adjustment to 2012 savings | Verified True-up | 231,685 | 231,685 | 231,685 | 231,685 | 208,270 | 169,353 | | | | | | 13 | 13 | 13 | 13 | 12 | 10 | | | | | 100.00% | 0.00% | 0.00% | 0.00% |
| 6 | Retailer Co-op Adjustment to 2012 savings | Verified True-up | 0 | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | Residential Demand Response Adjustment to 2012 savings | Verified True-up | 3,263 | 0 | 0 | 0 | 0 | 0 | | | | | | 450 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | Residential Demand Response (IHD) Adjustment to 2012 savings | Verified True-up | | 484 | 0 | | | | | | | | | | 494 | 446 | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | Residential New Construction Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Business Program | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Retrofit Adjustment to 2012 savings | Verified True-up | 1,456,233 653,792 | 1,456,233 653,792 | 1,456,233 653,792 | 1,443,057 653,792 | 1,443,057 653,792 | 1,436,047 653,792 | | | | | 12 12 | 245 91 | 245 91 | 245 91 | 241 91 | 241 91 | 238 91 | | | | | 0.00% | 0.00% | 100% | 0.00% |
| 11 | Direct Install Lighting Adjustment to 2012 savings | Verified True-up | 46,962 | 46,962 | 46,414 | 34,154 | 34,154 | 22,191 | | | | | 12 12 | 12 | 12 | 12 | 9 | 9 | 6 | | | | | 0.00% | 100.00% | 0.00% | 0.00% |
| 12 | Building Commissioning Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 3 3 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 13 | New Construction Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 14 | Energy Audit Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 15 | Small Commercial Demand Response Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | Small Commercial Demand Response (IHD) Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 17 | Demand Response 3 Adjustment to 2012 savings | Verified True-up | 1,581 | 0 | 0 | 0 | 0 | 0 | | | | | | 109 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Industrial Program | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Process & System Upgrades Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 | Monitoring & Targeting Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 20 | Energy Manager Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 | Retrofit Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | Demand Response 3 Adjustment to 2012 savings | Verified True-up | 10,604 | 0 | 0 | 0 | 0 | 0 | | | | | | 440 | 0 | 0 | 0 | 0 | 0 | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Home Assistance Program | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | Home Assistance Program Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Aboriginal Program | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | Home Assistance Program Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 25 | Direct Install Lighting Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 0 0 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Pre-2011 Programs completed in 2011 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Electricity Retrofit Incentive Program Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 12 12 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | High Performance New Construction Adjustment to 2012 savings | Verified True-up | 947 | 947 | 947 | 947 | 947 | 947 | | | | | 12 12 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | 0.00% | 0.00% | 100.00% | 0.00% |
| 28 | Toronto Comprehensive Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 0 0 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 29 | Multifamily Energy Efficiency Rebates Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 0 0 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 30 | LDC Custom Programs Adjustment to 2012 savings | Verified True-up | | | | | | | | | | | 0 0 | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |

[illegible]

Table 4-c. 2013 Lost Revenues Work Form

[Return to top](#)

| Program | | | Results Status | Net Energy Savings (kWh) | | Net Energy Savings Persistence (kWh) | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | | Net Peak Demand Savings Persistence (kW) | | | | | | | | | | Rate Allocations for LRAMVA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | | 2022 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Consumer Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

[illegible]

Table 4-d. 2014 Lost Revenues Work Form

[Return to Top](#)

| Program | Results Status | Net Energy Savings (kWh) | Net Energy Savings Persistence (kWh) | | | | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | Net Peak Demand Savings Persistence (kW) | | | | | | | | | | Rate Allocations for LRAMVA | | | |
|--|----------------|--------------------------|--------------------------------------|-----------|-----------|------|------|------|------|------|------|------|--------------------|-------------------------|--|------|------|------|------|------|------|------|-------------|----------|-----------------------------|-----------------|---------|-------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2014 | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Residential | GS-50 kW | GS-50 kW | Streetslighting | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Consumer Program | | | | | | | | | | | | | | | | | | | | | | | | kWh | kWh | kW | kW | |
| 1 Appliance Retirement | Verified | 47,808 | 47,808 | 47,808 | 47,599 | | | | | | | | | 7 | 7 | 7 | 7 | | | | | | | 100% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| 2 Appliance Exchange | Verified | 15,516 | 15,516 | 15,516 | 15,516 | | | | | | | | | 9 | 9 | 9 | 9 | | | | | | | 100% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| 3 HVAC Incentives | Verified | 518,947 | 518,947 | 518,947 | 518,947 | | | | | | | | | 281 | 281 | 281 | 281 | | | | | | | 100% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| 4 Conservation Instant Coupon Booklet | Verified | 245,067 | 228,237 | 220,076 | 220,076 | | | | | | | | | 18 | 17 | 17 | 17 | | | | | | | 100% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| 5 Bi-Annual Retailer Event | Verified | 1,063,216 | 922,329 | 848,906 | 848,906 | | | | | | | | | 70 | 61 | 56 | 56 | | | | | | | 100% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| 6 Retailer Co-op | Verified | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| 7 Residential Demand Response | Verified | 0 | | | | | | | | | | | | 342 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| 8 Residential Demand Response (IHD) | Verified | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| 9 Residential New Construction | Verified | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| Business Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Retrofit | Verified | 2,346,163 | 2,345,747 | 2,345,747 | 2,316,366 | | | | | | | 12 | 295 | 295 | 295 | 287 | | | | | | | | | | 100% | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 100.00% | 0.00% |
| 11 Direct Install Lighting | Verified | 779,548 | 776,207 | 675,991 | 565,229 | | | | | | | 12 | 200 | 199 | 175 | 143 | | | | | | | | | 100% | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 100.00% | 0.00% | 0.00% |
| 12 Building Commissioning | Verified | | | | | | | | | | | 3 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 3 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 13 New Construction | Verified | 165,883 | 165,883 | 165,883 | 165,883 | | | | | | | 12 | 34 | 34 | 34 | 34 | | | | | | | | | | 100.00% | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 100.00% | 0.00% |
| 14 Energy Audit | Verified | 456,915 | 456,915 | 456,915 | 456,915 | | | | | | | 12 | 94 | 94 | 94 | 94 | | | | | | | | | | 100% | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 100.00% | 0.00% |
| 15 Small Commercial Demand Response | Verified | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 Small Commercial Demand Response (IHD) | Verified | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 17 Demand Response 3 | Verified | 0 | | | | | | | | | | | 76 | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Industrial Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 Process & System Upgrades | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 19 Monitoring & Targeting | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | 100.00% | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 100.00% | 0.00% |
| 20 Energy Manager | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 21 Retrofit | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 Demand Response 3 | Verified | 0 | | | | | | | | | | | 448 | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Home Assistance Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 Home Assistance Program | Verified | 99,080 | 98,876 | 89,999 | 85,633 | | | | | | | | 9 | 9 | 8 | 8 | | | | | | | | | 100% | 0.00% | 0.00% | 0.00% |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | |
| Aboriginal Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 Home Assistance Program | Verified | | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 25 Direct Install Lighting | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Pre-2011 Programs completed in 2011 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 Electricity Retrofit Incentive Program | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 High Performance New Construction | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 28 Toronto Comprehensive | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 29 Multifamily Energy Efficiency Rebates | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| 30 LDC Custom Programs | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2014 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% |



LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

Version 3.0 (2019)

Legend

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

Instructions

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2015-2020 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2016 programs that were reported by the IESO in 2017 should be included in the 2016 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future can be claimed as approved LRAMVA amounts are considered to be final.
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.
4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.
5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

Tables

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

Table 5-a. 2015 Lost Revenues Work Form

| Program | Results Status | Net Energy Savings (kWh) | Net Energy Savings Persistence (kWh) | | | | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | Net Peak Demand Savings Persistence (kW) | | | | | | | | | | Rate Allocations for LRAMVA | | | |
|--|----------------|--------------------------|--------------------------------------|-----------|------|------|------|------|------|------|------|------|--------------------|-------------------------|--|------|------|------|------|------|------|------|-------------|----------|-----------------------------|----------------|--|--|
| | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2015 | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Residential | GS<50 kW | GS>50 kW | Streetlighting | | |
| Legacy Framework | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coupon Initiative | Verified | 463,048 | 458,886 | 458,886 | | | | | | | | | 31 | 31 | 31 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | 87,602 | 86,378 | 86,378 | | | | | | | | | 6 | 6 | 6 | | | | | | | | | | | | | |
| Bi-Annual Retailer Event Initiative | Verified | 812,151 | 797,717 | 797,717 | | | | | | | | | 55 | 54 | 54 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | 8,401 | 8,302 | 8,302 | | | | | | | | | 1 | 1 | 1 | | | | | | | | | | | | | |
| Appliance Retirement Initiative | Verified | 12,724 | 12,724 | 12,724 | | | | | | | | | 2 | 2 | 2 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| HVAC Incentives Initiative | Verified | 1,140,449 | 1,140,449 | 1,140,449 | | | | | | | | | 599 | 599 | 599 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | 29,105 | 29,105 | 29,105 | | | | | | | | | 15 | 15 | 15 | | | | | | | | | | | | | |
| Residential New Construction and Major | Verified | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial & Institutional Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Energy Audit Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Efficiency: Equipment Replacement | Verified | 2,101,231 | 2,101,231 | 2,099,336 | | | | | | | | 12 | 296 | 296 | 295 | | | | | | | | | | 21% | 79% | | |
| Incentive Initiative | True-up | 84,510 | 84,510 | 86,404 | | | | | | | | 12 | 41 | 41 | 42 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Direct Install Lighting and Water Heating | Verified | 155,411 | 129,008 | 115,975 | | | | | | | | 12 | 33 | 27 | 23 | | | | | | | | | | | 100% | | |
| Initiative | True-up | -40,159 | -13,755 | -723 | | | | | | | | 12 | -9 | -4 | 0 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Construction and Major Renovation | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | 100.00% | | |
| Initiative | True-up | 84,385 | 84,385 | 84,385 | | | | | | | | 12 | 30 | 30 | 30 | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Existing Building Commissioning Incentive | Verified | | | | | | | | | | | 3 | | | | | | | | | | | | | | | | |
| Initiative | True-up | | | | | | | | | | | 3 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Industrial Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Project Incentive Initiative | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - | Verified | 244,000 | 0 | 0 | | | | | | | | 12 | 0 | 0 | 0 | | | | | | | | | | | 100.00% | | |
| Monitoring and Targeting Initiative | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - | Verified | 10,350 | 0 | 0 | | | | | | | | 12 | 0 | 0 | 0 | | | | | | | | | | | 100.00% | | |
| Energy Manager Initiative | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Low Income Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Low Income Initiative | Verified | 14,599 | 11,059 | 10,434 | | | | | | | | 12 | 1 | 1 | 1 | | | | | | | | | | | 100% | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aboriginal Conservation Program | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Program Enabled Savings | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Conservation Fund Pilots | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilot - EnerNOC | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Loblaws Pilot | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Conservation Fund Pilot - SEG | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |
| Adjustment to 2015 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | |

2 of 3

[illegible]

Table 5-b. 2016 Lost Revenues Work Form

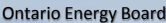
[Return to top](#)

| Program | Results Status | Net Energy Savings (kWh) | Net Energy Savings Persistence (kWh) | | | | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | Net Peak Demand Savings Persistence (kW) | | | | | | | | | | Rate Allocations for LRAMVA | | | | | | | | | | | | | | | | | | |
|--|----------------|--------------------------|--------------------------------------|------|------|------|------|------|------|------|------|------|--------------------|-------------------------|--|------|------|------|------|------|------|---------|-------------|----------|-----------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | | | | | | | | |
| Legacy Framework | | | | | | | | | | | | | | | | | | | | | | | kWh | kWh | kW | kW | | | | | | | | | | | | | | | | | |
| Residential Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coupon Initiative | Verified | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Bi-Annual Retailer Event Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Appliance Retirement Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| HVAC Incentives Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Residential New Construction and Major Renovation Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Commercial & Institutional Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Energy Audit Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Efficiency: Equipment Replacement Incentive Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Direct Install Lighting and Water Heating Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| New Construction and Major Renovation Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Existing Building Commissioning Incentive Initiative | | | | | | | | | | | | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 3 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Industrial Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - Project Incentive Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - Energy Manager Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Low Income Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Low Income Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aboriginal Conservation Program | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Program Enabled Savings | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilots | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilot - EnerNOC | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Loblaws Pilot | | | 925 | 925 | | | | | | | | 0 | 0 | 0 | | | | | | | | 100.00% | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilot - SEG | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Social Benchmarking Pilot | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |
| Conservation First Framework | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Province-Wide Programs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Save on Energy Coupon Program | Verified | 5,429,010 | 5,429,010 | | | | | | | | | | 353 | 353 | | | | | | | | 100.00% | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2016 savings | True-up | 617,704 | 617,704 | | | | | | | | | | 39 | 39 | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | |

Table 5-c. 2017 Lost Revenues Work Form

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| Program | Results Status | Net Energy Savings (kWh) | Net Energy Savings Persistence (kWh) | | | | | | | | | | Monthly Multiplier | Net Demand Savings (kW) | Net Peak Demand Savings Persistence (kW) | | | | | | | | | | | Rate Allocations for LRAMVA | | | | | | | | | | | | | | | | | | | | |
|--|----------------|--------------------------|--------------------------------------|------|------|------|------|------|------|------|------|------|--------------------|-------------------------|--|------|------|------|------|------|------|------|-------------|----------|----------|-----------------------------|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2017 | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | | | | | | | | | | | |
| Legacy Framework | | | | | | | | | | | | | | | | | | | | | | | kWh | kWh | kW | kW | | | | | | | | | | | | | | | | | | | | |
| Residential Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coupon Initiative | Verified | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Bi-Annual Retailer Event Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Appliance Retirement Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| HVAC Incentives Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Residential New Construction and Major Renovation Initiative | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Commercial & Institutional Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Energy Audit Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Efficiency: Equipment Replacement Incentive Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Direct Install Lighting and Water Heating Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| New Construction and Major Renovation Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Existing Building Commissioning Incentive Initiative | | | | | | | | | | | | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Industrial Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - Project Incentive Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Process and Systems Upgrades Initiatives - Energy Manager Initiative | | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Low Income Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Low Income Initiative | Verified | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aboriginal Conservation Program | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Program Enabled Savings | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilots | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilot - EnerNOC | Verified | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Loblaws Pilot | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Conservation Fund Pilot - SEG | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Social Benchmarking Pilot | | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | | |
| Conservation First Framework | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Province-Wide Programs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Save on Energy Coupon Program | Verified | 5,282,091 | | | | | | | | | | | 366 | | | | | | | | | | | | 100.00% | | | | | | | | | | | | | | | | | | | | | |
| Adjustment to 2017 savings | True-up | | | | | | | | | | | | | | | | | | | | | | | 100.00% | 0.00% | 0.00% | 0.00% | | | | | | | | | | | | | | | | | | | |

**Version 3.0 (2019)**

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

Instructions

1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.
2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.
3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts included in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

Table 6. Prescribed Interest Rates

| Quarter | Approved Deferral & Variance Accounts |
|---------|---------------------------------------|
|---------|---------------------------------------|

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

[Go to Tab 1: Summary](#)

| Month | Period | Quarter | Monthly Rate | Residential | GS<50 kW | GS>50 kW | Streetlighting | | | | | | | | | | | | Total |
|--------------------------|-----------|---------|--------------|-------------|------------|------------|----------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| Amount Cleared | | | | | | | | | | | | | | | | | | | |
| Opening Balance for 2017 | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Jan-17 | 2011-2017 | Q1 | 1.10% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Feb-17 | 2011-2017 | Q1 | 1.10% | \$7.08 | \$1.29 | \$4.64 | \$1.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Mar-17 | 2011-2017 | Q1 | 1.10% | \$14.16 | \$2.59 | \$9.29 | \$3.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Apr-17 | 2011-2017 | Q2 | 1.10% | \$21.24 | \$3.88 | \$13.93 | \$5.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| May-17 | 2011-2017 | Q2 | 1.10% | \$28.31 | \$5.17 | \$18.57 | \$7.94 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Jun-17 | 2011-2017 | Q2 | 1.10% | \$35.39 | \$6.47 | \$23.21 | \$9.93 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Jul-17 | 2011-2017 | Q3 | 1.10% | \$44.63 | \$8.19 | \$29.40 | \$12.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Aug-17 | 2011-2017 | Q3 | 1.10% | \$56.16 | \$10.36 | \$36.83 | \$15.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Sep-17 | 2011-2017 | Q3 | 1.10% | \$65.59 | \$11.98 | \$43.02 | \$18.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Oct-17 | 2011-2017 | Q4 | 1.50% | \$102.40 | \$18.71 | \$67.16 | \$28.73 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Nov-17 | 2011-2017 | Q4 | 1.50% | \$115.14 | \$21.03 | \$75.52 | \$32.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Dec-17 | 2011-2017 | Q4 | 1.50% | \$127.88 | \$23.36 | \$83.87 | \$35.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total for 2017 | | | | | \$618.19 | \$112.92 | \$405.45 | \$173.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,310.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | | |
| Opening Balance for 2018 | | | | | \$618.19 | \$112.92 | \$405.45 | \$173.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,310.00 |
| Jan-18 | 2011-2018 | Q1 | 1.50% | \$173.19 | \$31.64 | \$113.59 | \$48.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$367.00 |
| Feb-18 | 2011-2018 | Q1 | 1.50% | \$173.19 | \$31.64 | \$113.59 | \$48.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$367.00 |
| Mar-18 | 2011-2018 | Q1 | 1.50% | \$173.19 | \$31.64 | \$113.59 | \$48.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$367.00 |
| Apr-18 | 2011-2018 | Q2 | 1.89% | \$218.02 | \$39.82 | \$142.99 | \$61.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$462.00 |
| May-18 | 2011-2018 | Q2 | 1.89% | \$218.02 | \$39.82 | \$142.99 | \$61.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$462.00 |
| Jun-18 | 2011-2018 | Q2 | 1.89% | \$218.02 | \$39.82 | \$142.99 | \$61.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$462.00 |
| Jul-18 | 2011-2018 | Q3 | 1.89% | \$324.67 | \$59.31 | \$212.94 | \$91.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$688.00 |
| Aug-18 | 2011-2018 | Q3 | 1.89% | \$324.67 | \$59.31 | \$212.94 | \$91.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$688.00 |
| Sep-18 | 2011-2018 | Q3 | 1.89% | \$324.67 | \$59.31 | \$212.94 | \$91.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$688.00 |
| Oct-18 | 2011-2018 | Q4 | 2.17% | \$372.80 | \$68.10 | \$244.51 | \$104.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$790.00 |
| Nov-18 | 2011-2018 | Q4 | 2.17% | \$372.80 | \$68.10 | \$244.51 | \$104.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$790.00 |
| Dec-18 | 2011-2018 | Q4 | 2.17% | \$372.80 | \$68.10 | \$244.51 | \$104.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$790.00 |
| Total for 2018 | | | | | \$3,884.21 | \$709.51 | \$2,547.49 | \$1,089.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,231.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | | |
| Opening Balance for 2019 | | | | | \$3,884.21 | \$709.51 | \$2,547.49 | \$1,089.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,231.00 |
| Jan-19 | 2011-2019 | Q1 | 2.45% | \$420.93 | \$76.89 | \$276.07 | \$118.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$892.00 |
| Feb-19 | 2011-2019 | Q1 | 2.45% | \$420.93 | \$76.89 | \$276.07 | \$118.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$892.00 |
| Mar-19 | 2011-2019 | Q1 | 2.45% | \$420.93 | \$76.89 | \$276.07 | \$118.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$892.00 |
| Apr-19 | 2011-2019 | Q2 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| May-19 | 2011-2019 | Q2 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Jun-19 | 2011-2019 | Q2 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Jul-19 | 2011-2019 | Q3 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Aug-19 | 2011-2019 | Q3 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Sep-19 | 2011-2019 | Q3 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Oct-19 | 2011-2019 | Q4 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Nov-19 | 2011-2019 | Q4 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Dec-19 | 2011-2019 | Q4 | 2.18% | \$374.22 | \$68.36 | \$245.43 | \$104.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$793.00 |
| Total for 2019 | | | | | \$8,514.96 | \$1,555.39 | \$5,584.62 | \$2,389.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,044.00 |
| Amount Cleared | | | | | | | | | | | | | | | | | | | |

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

| Month | Cumulative Balance | Carrying Charges | Cumulative Carrying Charges | Balance including Carrying Charges |
|---------------------------------|--------------------|------------------|-----------------------------|------------------------------------|
| Opening Balance for 2017 | 0 | | | |
| Jan-17 | \$ 16,446.27 | \$ - | \$ - | \$ 16,446.27 |
| Feb-17 | \$ 32,892.54 | \$ 15.00 | \$ 15.00 | \$ 32,907.54 |
| Mar-17 | \$ 49,338.81 | \$ 30.00 | \$ 45.00 | \$ 49,383.81 |
| Apr-17 | \$ 65,785.08 | \$ 45.00 | \$ 90.00 | \$ 65,875.08 |
| May-17 | \$ 82,231.35 | \$ 60.00 | \$ 150.00 | \$ 82,381.35 |
| Jun-17 | \$ 104,049.31 | \$ 75.00 | \$ 225.00 | \$ 104,274.31 |
| Jul-17 | \$ 130,230.50 | \$ 95.00 | \$ 320.00 | \$ 130,550.50 |
| Aug-17 | \$ 151,965.01 | \$ 119.00 | \$ 439.00 | \$ 152,404.01 |
| Sep-17 | \$ 173,699.52 | \$ 139.00 | \$ 578.00 | \$ 174,277.52 |
| Oct-17 | \$ 195,434.03 | \$ 217.00 | \$ 795.00 | \$ 196,229.03 |
| Nov-17 | \$ 217,168.54 | \$ 244.00 | \$ 1,039.00 | \$ 218,207.54 |
| Dec-17 | \$ 293,223.36 | \$ 271.00 | \$ 1,310.00 | \$ 294,533.36 |

| | | | | |
|---------------------------------|----------------------|-----------|-------------|----------------------|
| Opening Balance for 2018 | \$ 293,223.36 | | | |
| Jan-18 | \$ 293,223.36 | \$ 367.00 | \$ 1,677.00 | \$ 294,900.36 |
| Feb-18 | \$ 293,223.36 | \$ 367.00 | \$ 2,044.00 | \$ 295,267.36 |
| Mar-18 | \$ 293,223.36 | \$ 367.00 | \$ 2,411.00 | \$ 295,634.36 |
| Apr-18 | \$ 293,223.36 | \$ 462.00 | \$ 2,873.00 | \$ 296,096.36 |
| May-18 | \$ 293,223.36 | \$ 462.00 | \$ 3,335.00 | \$ 296,558.36 |
| Jun-18 | \$ 436,763.53 | \$ 462.00 | \$ 3,797.00 | \$ 440,560.53 |
| Jul-18 | \$ 436,763.53 | \$ 688.00 | \$ 4,485.00 | \$ 441,248.53 |
| Aug-18 | \$ 436,763.53 | \$ 688.00 | \$ 5,173.00 | \$ 441,936.53 |
| Sep-18 | \$ 436,763.53 | \$ 688.00 | \$ 5,861.00 | \$ 442,624.53 |
| Oct-18 | \$ 436,763.53 | \$ 790.00 | \$ 6,651.00 | \$ 443,414.53 |
| Nov-18 | \$ 436,763.53 | \$ 790.00 | \$ 7,441.00 | \$ 444,204.53 |
| Dec-18 | \$ 436,763.53 | \$ 790.00 | \$ 8,231.00 | \$ 444,994.53 |

| | | | | |
|---------------------------------|----------------------|-----------|--------------|----------------------|
| Opening Balance for 2019 | \$ 436,763.53 | | | |
| Jan-19 | \$ 436,763.53 | \$ 892.00 | \$ 9,123.00 | \$ 445,886.53 |
| Feb-19 | \$ 436,763.53 | \$ 892.00 | \$ 10,015.00 | \$ 446,778.53 |
| Mar-19 | \$ 436,763.53 | \$ 892.00 | \$ 10,907.00 | \$ 447,670.53 |
| Apr-19 | \$ 436,763.53 | \$ 793.00 | \$ 11,700.00 | \$ 448,463.53 |
| May-19 | \$ 436,763.53 | \$ 793.00 | \$ 12,493.00 | \$ 449,256.53 |
| Jun-19 | \$ 436,763.53 | \$ 793.00 | \$ 13,286.00 | \$ 450,049.53 |
| Aug-19 | \$ 436,763.53 | \$ 793.00 | \$ 14,079.00 | \$ 450,842.53 |
| Aug-19 | \$ 436,763.53 | \$ 793.00 | \$ 14,872.00 | \$ 451,635.53 |
| Sep-19 | \$ 436,763.53 | \$ 793.00 | \$ 15,665.00 | \$ 452,428.53 |
| Oct-19 | \$ 436,763.53 | \$ 793.00 | \$ 16,458.00 | \$ 453,221.53 |
| Nov-19 | \$ 436,763.53 | \$ 793.00 | \$ 17,251.00 | \$ 454,014.53 |
| Dec-19 | \$ 436,763.53 | \$ 793.00 | \$ 18,044.00 | \$ 454,807.53 |

Prescribed Interest Rate

| Quarter | Approved Deferral & Variance Accounts |
|---------|---------------------------------------|
| 2017 Q1 | 1.10% |
| 2017 Q1 | 1.10% |
| 2017 Q1 | 1.10% |
| 2017 Q2 | 1.10% |
| 2017 Q2 | 1.10% |
| 2017 Q2 | 1.10% |
| 2017 Q3 | 1.10% |
| 2017 Q3 | 1.10% |
| 2017 Q3 | 1.10% |
| 2017 Q4 | 1.50% |
| 2017 Q4 | 1.50% |
| 2017 Q4 | 1.50% |

| | |
|---------|-------|
| 2018 Q1 | 1.50% |
| 2018 Q1 | 1.50% |
| 2018 Q1 | 1.50% |
| 2018 Q2 | 1.89% |
| 2018 Q2 | 1.89% |
| 2018 Q2 | 1.89% |
| 2018 Q3 | 1.89% |
| 2018 Q3 | 1.89% |
| 2018 Q3 | 1.89% |
| 2018 Q4 | 2.17% |
| 2018 Q4 | 2.17% |
| 2018 Q4 | 2.17% |

| | |
|---------|-------|
| 2019 Q1 | 2.45% |
| 2019 Q1 | 2.45% |
| 2019 Q1 | 2.45% |
| 2019 Q2 | 2.18% |
| 2019 Q2 | 2.18% |
| 2019 Q2 | 2.18% |
| 2019 Q3 | 2.18% |
| 2019 Q3 | 2.18% |
| 2019 Q3 | 2.18% |
| 2019 Q4 | 2.18% |
| 2019 Q4 | 2.18% |
| 2019 Q4 | 2.18% |

| Residential | GS<50 kW | GS>50 kW | Streetlighting | Total |
|---------------|--------------|---------------|----------------|----------------|
| 47.19% | 8.62% | 30.95% | 13.24% | 100.00% |
| 0 | 0 | 0 | 0 | 0.00 |
| \$ 7.08 | \$ 1.29 | \$ 4.64 | \$ 1.99 | \$ 15.00 |
| \$ 14.16 | \$ 2.59 | \$ 9.29 | \$ 3.97 | \$ 30.00 |
| \$ 21.24 | \$ 3.88 | \$ 13.93 | \$ 5.96 | \$ 45.00 |
| \$ 28.31 | \$ 5.17 | \$ 18.57 | \$ 7.94 | \$ 60.00 |
| \$ 35.39 | \$ 6.47 | \$ 23.21 | \$ 9.93 | \$ 75.00 |
| \$ 44.83 | \$ 8.19 | \$ 29.40 | \$ 12.58 | \$ 95.00 |
| \$ 56.16 | \$ 10.26 | \$ 36.83 | \$ 15.76 | \$ 119.00 |
| \$ 65.59 | \$ 11.98 | \$ 43.02 | \$ 18.40 | \$ 139.00 |
| \$ 102.40 | \$ 18.71 | \$ 67.16 | \$ 28.73 | \$ 217.00 |
| \$ 115.14 | \$ 21.03 | \$ 75.52 | \$ 32.31 | \$ 244.00 |
| \$ 127.88 | \$ 23.36 | \$ 83.87 | \$ 35.88 | \$ 271.00 |

| | | | | |
|-----------|----------|-----------|-----------|-----------|
| \$ 173.19 | \$ 31.64 | \$ 113.59 | \$ 48.59 | \$ 367.00 |
| \$ 173.19 | \$ 31.64 | \$ 113.59 | \$ 48.59 | \$ 367.00 |
| \$ 173.19 | \$ 31.64 | \$ 113.59 | \$ 48.59 | \$ 367.00 |
| \$ 218.02 | \$ 39.82 | \$ 142.99 | \$ 61.17 | \$ 462.00 |
| \$ 218.02 | \$ 39.82 | \$ 142.99 | \$ 61.17 | \$ 462.00 |
| \$ 218.02 | \$ 39.82 | \$ 142.99 | \$ 61.17 | \$ 462.00 |
| \$ 324.67 | \$ 59.31 | \$ 212.94 | \$ 91.09 | \$ 688.00 |
| \$ 324.67 | \$ 59.31 | \$ 212.94 | \$ 91.09 | \$ 688.00 |
| \$ 324.67 | \$ 59.31 | \$ 212.94 | \$ 91.09 | \$ 688.00 |
| \$ 372.80 | \$ 68.10 | \$ 244.51 | \$ 104.60 | \$ 790.00 |
| \$ 372.80 | \$ 68.10 | \$ 244.51 | \$ 104.60 | \$ 790.00 |
| \$ 372.80 | \$ 68.10 | \$ 244.51 | \$ 104.60 | \$ 790.00 |

| | | | | |
|-----------|----------|-----------|-----------|-----------|
| \$ 420.93 | \$ 76.89 | \$ 276.07 | \$ 118.10 | \$ 892.00 |
| \$ 420.93 | \$ 76.89 | \$ 276.07 | \$ 118.10 | \$ 892.00 |
| \$ 420.93 | \$ 76.89 | \$ 276.07 | \$ 118.10 | \$ 892.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |
| \$ 374.22 | \$ 68.36 | \$ 245.43 | \$ 104.99 | \$ 793.00 |

| | | | | |
|-------------|-------------|-------------|-------------|--------------|
| \$ 8,514.96 | \$ 1,555.39 | \$ 5,584.62 | \$ 2,389.03 | \$ 18,044.00 |
|-------------|-------------|-------------|-------------|--------------|

Supporting Documentation:
LDC Persistence Savings Results from IESO

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

Instructions (Steps)

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

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

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

[illegible]

| | | | | | | | | | | | | | | | | | | | | | | |
|--------|--|---|-------------|------|--------------------------|----------------------|---|---|---|----|-------|-----|-----|-----|---|---|---|-----------|-----------|-----------|-----------|-----------|
| | Consumer | HVAC Incentives | Residential | 2014 | 2014 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 281 | 281 | 281 | 281 | 0 | 0 | 0 | 518,947 | 518,947 | 518,947 | 518,947 | 518,947 |
| LOC | Consumer | Residential New Construction | Residential | 2013 | 2014 Results Persistence | Adjustment | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 20,661 | 20,661 | 20,661 | 20,661 | 20,661 |
| LOC | Industrial | Monitoring & Targeting | Industrial | 2013 | 2014 Results Persistence | Adjustment | 0 | 0 | 0 | 54 | 54 | 54 | 54 | 54 | 0 | 0 | 0 | 148,348 | 148,348 | 148,348 | 148,348 | 148,348 |
| LOC | Other | Time-of-Use Savings | Other | 2014 | 2014 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 449 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tier 1 | Business | Demand Response 3 | Commercial | 2014 | 2014 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tier 1 | Consumer | Residential Demand Response | Residential | 2012 | 2014 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tier 1 | Consumer | Residential Demand Response | Residential | 2013 | 2014 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tier 1 | Consumer | Residential Demand Response | Residential | 2014 | 2014 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Legacy Framework | Demand Response 3 | Industrial | 2014 | 2014 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 448 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Coupon Initiative | | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 31 | 31 | 31 | 31 | 0 | 0 | 0 | 463,048 | 458,886 | 458,886 | 458,886 | 458,886 |
| | Legacy Framework | Bi-Annual Retailer Event Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 55 | 54 | 54 | 54 | 0 | 0 | 0 | 812,151 | 797,717 | 797,717 | 797,717 | 797,717 |
| | Legacy Framework | Appliance Retirement Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 12,724 | 12,724 | 12,724 | 12,724 | 12,724 |
| | Legacy Framework | HVAC Incentives Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 599 | 599 | 599 | 599 | 0 | 0 | 0 | 1,140,449 | 1,140,449 | 1,140,449 | 1,140,449 | 1,140,449 |
| | Legacy Framework | Efficiency: Equipment Replacement Incentive Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 296 | 296 | 295 | 295 | 0 | 0 | 0 | 3,615,737 | 3,615,737 | 3,612,476 | 3,612,476 | 3,612,476 |
| | Legacy Framework | Direct Install Lighting and Water Heating Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 33 | 27 | 23 | 23 | 0 | 0 | 0 | 155,411 | 129,008 | 115,975 | 115,975 | 115,975 |
| | Legacy Framework | Process and Systems Upgrades Initiatives - Energy Manager Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,350 | 0 | 0 | 0 | 0 |
| | Legacy Framework | Process and Systems Upgrades Initiatives -Monitoring and Targeting Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 244,000 | 0 | 0 | 0 | 0 |
| | Legacy Framework | Low Income Initiative | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 14,599 | 11,059 | 10,434 | 10,434 | 10,434 |
| | Conservation First Framework | Save on Energy Retrofit Program | | 2015 | 2015 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 10 | 10 | 10 | 10 | 0 | 0 | 0 | 75,468 | 75,468 | 75,468 | 75,468 | 75,468 |
| | Conservation First Framework | Save on Energy Retrofit Program | | 2015 | 2016 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 24 | 24 | 24 | 24 | 0 | 0 | 0 | 192,374 | 192,374 | 192,374 | 192,374 | 192,374 |
| | Legacy Framework | Coupon Initiative | | 2015 | 2016 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 6 | 6 | 6 | 6 | 0 | 0 | 0 | 87,602 | 86,378 | 86,378 | 86,378 | 86,378 |
| | Legacy Framework | Bi-Annual Retailer Event Initiative | | 2015 | 2016 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 8,401 | 8,302 | 8,302 | 8,302 | 8,302 |
| | Legacy Framework | HVAC Incentives Initiative | | 2015 | 2016 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 15 | 15 | 15 | 15 | 0 | 0 | 0 | 29,105 | 29,105 | 29,105 | 29,105 | 29,105 |
| | Legacy Framework | Efficiency: Equipment Replacement Incentive Initiative | | 2015 | 2016 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 9,845 | 9,845 | 9,845 | 9,845 | 9,845 |
| | Legacy Framework | New Construction and Major Renovation Initiative | | 2015 | 2016 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 30 | 30 | 30 | 30 | 0 | 0 | 0 | 84,385 | 84,385 | 84,385 | 84,385 | 84,385 |
| | Conservation First Framework | Save on Energy Coupon Program | | 2016 | 2016 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 353 | 353 | 353 | 353 | 0 | 0 | 0 | 5,429,010 | 5,429,010 | 5,429,010 | 5,429,010 | 5,429,010 |
| | Conservation First Framework | Save on Energy Heating & Cooling Program | | 2016 | 2016 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 302 | 302 | 302 | 302 | 0 | 0 | 0 | 1,022,301 | 1,022,301 | 1,022,301 | 1,022,301 | 1,022,301 |
| | Conservation First Framework | Save on Energy Home Assistance Program | | 2016 | 2016 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 6,075 | 6,075 | 6,075 | 6,075 | 6,075 |
| | Conservation First Framework | Save on Energy Heating & Cooling Program | | 2016 | 2016 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 194 | 188 | 188 | 188 | 0 | 0 | 0 | 4,043,950 | 3,996,982 | 3,996,982 | 3,996,982 | 3,996,982 |
| | Conservation Fund Pilot | Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program | | 2016 | 2016 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 925 | 925 | 925 | 925 | 925 |
| | Conservation First Framework | Save on Energy Retrofit Program | | 2015 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 17,538 | 17,538 | 17,538 | 17,538 | 17,538 |
| | Legacy Framework | Efficiency: Equipment Replacement Incentive Initiative | | 2015 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 38 | 38 | 38 | 39 | 0 | 0 | 0 | 135,577 | 135,577 | 138,837 | 138,837 | 138,837 |
| | Legacy Framework | Direct Install Lighting and Water Heating Initiative | | 2015 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | -9 | -4 | -4 | -4 | 0 | 0 | 0 | -40,159 | -13,755 | -723 | -723 | -723 |
| | Conservation First Framework | Save on Energy Coupon Program | | 2016 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 39 | 39 | 39 | 39 | 0 | 0 | 0 | 617,704 | 617,704 | 617,704 | 617,704 | 617,704 |
| | Conservation First Framework | Save on Energy Heating & Cooling Program | | 2016 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 6,825 | 6,825 | 6,825 | 6,825 | 6,825 |
| | Conservation First Framework | Save on Energy Retrofit Program | | 2016 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 111 | 117 | 117 | 117 | 0 | 0 | 0 | 691,151 | 738,119 | 738,119 | 738,119 | 738,119 |
| | Conservation First Framework | Save on Energy Energy Manager Program | | 2016 | 2017 Results Persistence | Adjustment | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 3,366 | 3,366 | 3,366 | 3,366 | 3,366 |
| | Save on Energy Coupon Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 366 | 0 | 0 | 0 | 5,282,091 | 5,282,091 | 5,282,091 | 5,282,091 | 5,282,091 |
| | Save on Energy Instant Discount Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 341 | 0 | 0 | 0 | 4,977,309 | 4,977,309 | 4,977,309 | 4,977,309 | 4,977,309 |
| | Save on Energy Heating & Cooling Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 291 | 0 | 0 | 0 | 1,012,260 | 1,012,260 | 1,012,260 | 1,012,260 | 1,012,260 |
| | Save on Energy Home Assistance Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 23 | 23 | 23 | 23 | 0 | 0 | 0 | 74,150 | 74,150 | 74,150 | 74,150 | 74,150 |
| | Save on Energy Audit Funding Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 65,334 | 65,334 | 65,334 | 65,334 | 65,334 |
| | Save on Energy Retrofit Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 871 | 0 | 0 | 0 | 4,297,254 | 4,297,254 | 4,297,254 | 4,297,254 | 4,297,254 |
| | Save on Energy Small Business Lighting Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 247,325 | 247,325 | 247,325 | 247,325 | 247,325 |
| | Save on Energy Energy Manager Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 62,740 | 62,740 | 62,740 | 62,740 | 62,740 |
| | Save on Energy Energy Performance Program for Multi-Site Customers | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 397,410 | 397,410 | 397,410 | 397,410 | 397,410 |
| | Whole Home Pilot Program | | | 2017 | 2017 Results Persistence | Current year savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 61,141 | 61,141 | 61,141 | 61,141 | 61,141 |
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LRAMVA Work Form: Documentation for Streetlighting Projects

Instructions

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

Distributors are encouraged to provide data in the following format, and complete a separate set of following tables for each project. The tables below are meant to be an example. Distributors should complete the tables based on the actual project details. Please create the necessary links to Tab 4/5 and tabulations within this LRAMVA workform to calculate the LRAMVA amounts. Alternatively, LDCs may submit a separate attachment with the project level details for billed demand by type of bulb.

Table 8-a: Town of Whitby

Summary of Project #1

| Actual lost revenue based on kW billing | | | | | | | | | | | | | |
|---|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Month | Gross kW reduction | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
| a | b | | | | | | | | | | | | |
| Jul-15 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 | 87.92 |
| Aug-15 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 | 59.90 |
| Sep-15 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 | 85.99 |
| Oct-15 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 | 41.56 |
| Nov-15 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 | 85.60 |
| Dec-15 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 |
| Actual Savings in 2017 | | | | | | | | | | | | | |
| Distribution Rate in 2017 | | | | | | | | | | | | | |
| Lost Revenue in 2017 from 2015 ST conversions | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Jan-16 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 | 23.48 |
| Feb-16 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 | 68.99 |
| Mar-16 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 | 182.79 |
| Apr-16 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 | 90.50 |
| May-16 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 | 60.03 |
| Jun-16 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 | 42.72 |
| Aug-16 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 | 12.60 |
| Sep-16 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 | 12.68 |
| Oct-16 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 | 67.20 |
| Nov-16 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 | 16.97 |
| Actual Savings in 2017 | | | | | | | | | | | | | |
| Distribution Rate in 2017 | | | | | | | | | | | | | |
| Lost Revenue in 2017 from 2016 ST conversions | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Oct-17 | 29.80 | | | | | | | | | | | 29.80 | 29.80 |
| Nov-17 | 80.25 | | | | | | | | | | | 80.25 | 80.25 |
| Dec-17 | 65.15 | | | | | | | | | | | | |
| Actual Savings in 2017 | | | | | | | | | | | | | |
| Distribution Rate in 2017 | | | | | | | | | | | | | |
| Lost Revenue in 2017 from 2017 ST conversions | | | | | | | | | | | | | |
| Total Lost Revenues in 2017 | | | | | | | | | | | | | |

Details of Project #1 (Month, Year)

| Pre-conversion billing demand | | | |
|----------------------------------|----------------------|----------|--------------------|
| Feature type (Wattage & Ballast) | Billing Wattage (kW) | Quantity | Billed amount (kW) |
| d | e | | d * e |
| Jul-15 | | | |
| 130 | 0.130 | 36 | 4.68 |
| 130 | 0.130 | 102 | 13.26 |
| 130 | 0.130 | 119 | 15.47 |
| 320 | 0.320 | 309 | 98.88 |
| Aug-15 | | | |
| 130 | 0.130 | 284 | 36.92 |
| 130 | 0.130 | 142 | 18.46 |
| 320 | 0.320 | 12 | 3.84 |
| Sep-15 | | | |
| 130 | 0.130 | 903 | 117.39 |
| 320 | 0.320 | 1 | 0.32 |
| Oct-15 | | | |
| 130 | 0.130 | 414 | 53.82 |
| 130 | 0.130 | 25 | 3.25 |
| Nov-15 | | | |
| 130 | 0.130 | 901 | 117.13 |
| Dec-15 | | | |
| 130 | 0.130 | 443 | 57.59 |
| 130 | 0.130 | 12 | 1.56 |
| 250 | 0.250 | 4 | 1.00 |
| Jan-16 | | | |
| 130 | 0.130 | 76 | 9.88 |
| 130 | 0.130 | 14 | 1.82 |
| 320 | 0.320 | 72 | 23.04 |
| 485 | 0.485 | 3 | 1.46 |
| Feb-16 | | | |
| 130 | 0.130 | 24 | 2.28 |
| 130 | 0.130 | 33 | 4.29 |
| 130 | 0.130 | 3 | 0.39 |
| 320 | 0.320 | 313 | 100.16 |
| Mar-16 | | | |
| 130 | 0.130 | 35 | 4.55 |
| 250 | 0.250 | 867 | 216.74 |
| Apr-16 | | | |
| 130 | 0.130 | 214 | 27.82 |
| 320 | 0.320 | 339 | 108.48 |
| May-16 | | | |
| 130 | 0.130 | 379 | 49.27 |
| 130 | 0.130 | 1 | 0.13 |
| 320 | 0.320 | 116 | 37.12 |
| Jun-16 | | | |
| 130 | 0.130 | 129 | 16.77 |
| 130 | 0.130 | 7 | 0.91 |
| 250 | 0.250 | 2 | 0.50 |
| 320 | 0.320 | 76 | 24.32 |
| 300 | 0.300 | 72 | 21.60 |
| 485 | 0.485 | 1 | 0.49 |
| Aug-16 | | | |
| 130 | 0.130 | 99 | 12.87 |
| 130 | 0.130 | 42 | 5.46 |
| Sep-16 | | | |
| 130 | 0.130 | 292 | 37.96 |
| 130 | 0.130 | 65 | 8.45 |
| Oct-16 | | | |
| 130 | 0.130 | 2 | 0.26 |
| 130 | 0.130 | 654 | 85.02 |
| 130 | 0.130 | 46 | 5.92 |
| Nov-16 | | | |
| 130 | 0.130 | 133 | 17.29 |
| 130 | 0.130 | 57 | 7.41 |
| Oct-17 | | | |
| 130 | 0.130 | 382 | 49.66 |
| Nov-17 | | | |
| 130 | 0.130 | 29 | 3.77 |
| 130 | 0.130 | 807 | 104.91 |
| 130 | 0.130 | 69 | 8.97 |
| 130 | 0.130 | 6 | 0.78 |
| 130 | 0.130 | 30 | 3.90 |
| 320 | 0.320 | 1 | 0.32 |
| 320 | 0.320 | 15 | 4.80 |
| 320 | 0.320 | 16 | 5.12 |
| 320 | 0.320 | 12 | 3.84 |
| Dec-17 | | | |
| 130 | 0.130 | 4 | 0.52 |
| 130 | 0.130 | 414 | 53.82 |
| 130 | 0.130 | 20 | 2.60 |
| 130 | 0.130 | 4 | 0.52 |
| 130 | 0.130 | 10 | 1.30 |
| 130 | 0.130 | 4 | 0.52 |
| 130 | 0.130 | 2 | 0.26 |
| 320 | 0.320 | 14 | 4.48 |
| 320 | 0.320 | 19 | 6.08 |
| Total | | 9954 | 1,722.26 |

| Post-conversion billing demand | | | |
|--------------------------------|----------------------|----------|---------------------------------|
| Feature type (Wattage) | Billing Wattage (kW) | Quantity | Billed amount (kW) |
| d ₁ | e ₁ | | d ₁ * e ₁ |
| Jul-15 | | | |
| 28 | 0.028 | 36 | 1.01 |
| 35 | 0.035 | 102 | 3.57 |
| 41 | 0.041 | 119 | 4.88 |
| 113 | 0.113 | 309 | 34.92 |
| Aug-15 | | | |
| 35 | 0.035 | 284 | 9.94 |
| 41 | 0.041 | 142 | 14.02 |
| 113 | 0.113 | 12 | 1.36 |
| Sep-15 | | | |
| 35 | 0.035 | 903 | 31.61 |
| 113 | 0.113 | 1 | 0.11 |
| Oct-15 | | | |
| 35 | 0.035 | 414 | 14.49 |
| 41 | 0.041 | 25 | 1.03 |
| Nov-15 | | | |
| 35 | 0.035 | 901 | 31.54 |
| Dec-15 | | | |
| 35 | 0.035 | 443 | 15.51 |
| 54 | 0.054 | 12 | 0.65 |
| 99 | 0.099 | 4 | 0.40 |
| Jan-16 | | | |
| 35 | 0.035 | 76 | 2.66 |
| 113 | 0.113 | 14 | 1.58 |
| 113 | 0.113 | 72 | 8.14 |
| 113 | 0.113 | 3 | 0.34 |
| Feb-16 | | | |
| 52 | 0.052 | 24 | 1.27 |
| 35 | 0.035 | 33 | 1.16 |
| 113 | 0.113 | 3 | 0.34 |
| 113 | 0.113 | 313 | 35.37 |
| Mar-16 | | | |
| 35 | 0.035 | 35 | 1.23 |
| 113 | 0.113 | 867 | 97.97 |
| Apr-16 | | | |
| 35 | 0.035 | 214 | 7.49 |
| 113 | 0.113 | 339 | 38.31 |
| May-16 | | | |
| 35 | 0.035 | 379 | 13.27 |
| 113 | 0.113 | 1 | 0.11 |
| 113 | 0.113 | 116 | 13.11 |
| Jun-16 | | | |
| 35 | 0.035 | 129 | 4.52 |
| 41 | 0.041 | 7 | 0.29 |
| 113 | 0.113 | 2 | 0.23 |
| 113 | 0.113 | 76 | 8.59 |
| 113 | 0.113 | 72 | 8.14 |
| 113 | 0.113 | 1 | 0.11 |
| Aug-16 | | | |
| 35 | 0.035 | 99 | 3.47 |
| 54 | 0.054 | 42 | 2.27 |
| Sep-16 | | | |
| 35 | 0.035 | 292 | 10.22 |
| 54 | 0.054 | 65 | 3.31 |
| Oct-16 | | | |
| 28 | 0.028 | 2 | 0.06 |
| 54 | 0.054 | 654 | 22.89 |
| Nov-16 | | | |
| 35 | 0.035 | 133 | 4.66 |
| 54 | 0.054 | 57 | 3.08 |
| Dec-17 | | | |
| 52 | 0.052 | 382 | 19.86 |
| Nov-17 | | | |
| 46 | 0.046 | 29 | 1.33 |
| 52 | 0.052 | 807 | 41.96 |
| 80 | 0.080 | 69 | 5.52 |
| 92 | 0.092 | 6 | 0.55 |
| 108 | 0.108 | 30 | 3.24 |
| 52 | 0.052 | 1 | 0.05 |
| 69 | 0.069 | 15 | 1.04 |
| 80 | 0.080 | 16 | 1.28 |
| 108 | 0.108 | 12 | 1.30 |
| Dec-17 | | | |
| 46 | 0.046 | 4 | 0.18 |
| 52 | 0.052 | 414 | 21.53 |
| 54 | 0.054 | 20 | 1.08 |
| 92 | 0.092 | 6 | 0.41 |
| 80 | 0.080 | 10 | 0.80 |
| 92 | 0.092 | 4 | 0.37 |
| 108 | 0.108 | 2 | 0.23 |
| 80 | 0.080 | 14 | 1.12 |
| 92 | 0.092 | 19 | 1.75 |
| Total | | 9954 | 566.36 |

Summary

| Conversion Month | PRE-Conversion Gross kW | POST-Conversion Gross kW | Gross kW reduction |
|------------------|-------------------------|--------------------------|--------------------|
| a | | | |
| Jul-15 | 112.29 | 44.37 | 67.92 |
| Aug-15 | 85.22 | 25.32 | 59.90 |
| Sep-15 | 117.71 | 31.72 | 85.99 |
| Oct-15 | 57.67 | 15.52 | 41.56 |
| Nov-15 | 117.13 | 31.54 | 85.60 |
| Dec-15 | 60.15 | 16.55 | 43.60 |
| Jan-16 | 36.20 | 12.72 | 23.48 |
| Feb-16 | 107.17 | 38.14 | 68.99 |
| Mar-16 | 281.99 | 99.20 | 182.79 |
| Apr-16 | 136.30 | 45.80 | 90.50 |
| May-16 | 60.52 | 26.49 | 60.03 |
| Jun-16 | 64.59 | 21.87 | 42.72 |
| Aug-16 | 18.33 | 5.73 | 12.60 |
| Sep-16 | 46.41 | 13.73 | 32.68 |
| Oct-16 | 93.60 | 26.40 | 67.20 |
| Nov-16 | 24.70 | 7.73 | 16.97 |
| Oct-17 | 49.66 | 19.86 | 29.80 |
| Nov-17 | 116.80 | 56.55 | 80.25 |
| Dec-17 | 70.48 | 27.35 | 43.13 |
| | 1,722.26 | 566.36 | 1,155.70 |

APPENDIX B:
2019 CURRENT APPROVED TARIFF
OF RATES AND CHARGES

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|--------|
| Service Charge | \$ | 31.58 |
| Rate Rider for Disposition of Account 1576 - effective until December 31, 2019 | \$ | (0.74) |
| Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2019 | \$ | 0.60 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Low Voltage Service Rate | \$/kWh | 0.0010 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kWh | 0.0005 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0076 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0069 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge | \$ | 26.54 |
| Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2019 | \$ | 4.02 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0197 |
| Low Voltage Service Rate | \$/kWh | 0.0009 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Account 1576 - effective until December 31, 2019 | \$/kWh | (0.0010) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0069 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|-------|----------|
| Service Charge | \$ | 202.15 |
| Distribution Volumetric Rate | \$/kW | 4.0374 |
| Low Voltage Service Rate | \$/kW | 0.3181 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW | 0.1182 |
| Rate Rider for Disposition of Account 1576 - effective until December 31, 2019 | \$/kW | (0.4446) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.7517 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.4356 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge (per connection) | \$ | 9.83 |
| Distribution Volumetric Rate | \$/kWh | 0.0314 |
| Low Voltage Service Rate | \$/kWh | 0.0009 |
| Rate Rider for Disposition of Account 1576 - effective until December 31, 2019 | \$/kWh | (0.0010) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0069 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|---------|
| Service Charge (per light) | \$ | 5.78 |
| Distribution Volumetric Rate | \$/kW | 15.5436 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.0859 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9224 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|-------|----------|
| Service Charge (per light) | \$ | 1.78 |
| Distribution Volumetric Rate | \$/kW | 6.8009 |
| Low Voltage Service Rate | \$/kW | 0.2459 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019 | \$/kW | 3.5818 |
| Rate Rider for Disposition of Account 1576 - effective until December 31, 2019 | \$/kW | (0.3898) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.0753 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8829 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.40 |
|----------------|----|------|

ALLOWANCES

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

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

Other

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2018-0079

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

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

APPENDIX C:
2020 PROPOSED TARIFF OF RATES
AND CHARGES

Elexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge | \$ | 31.86 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Low Voltage Service Rate | \$/kWh | 0.0010 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020 | \$/kWh | 0.0006 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0080 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0070 |

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 |

Ellexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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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 | \$ | 26.78 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0199 |
| Low Voltage Service Rate | \$/kWh | 0.0009 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020 | \$/kWh | 0.0004 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0073 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0065 |

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 |

Ellexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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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 | \$ | 203.97 |
| Distribution Volumetric Rate | \$/kW | 4.0737 |
| Low Voltage Service Rate | \$/kW | 0.3181 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020 | \$/kW | 0.1459 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.8962 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.4776 |

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 |

Elexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge (per connection) | \$ | 9.92 |
| Distribution Volumetric Rate | \$/kWh | 0.0317 |
| Low Voltage Service Rate | \$/kWh | 0.0009 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0073 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0065 |

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 |

Ellexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|---------|
| Service Charge (per light) | \$ | 5.83 |
| Distribution Volumetric Rate | \$/kW | 15.6835 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.1954 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9556 |

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 |

Elexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|--------|
| Service Charge (per light) | \$ | 1.80 |
| Distribution Volumetric Rate | \$/kW | 6.8621 |
| Low Voltage Service Rate | \$/kW | 0.2459 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020 | \$/kW | 6.1483 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.1843 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9154 |

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 |

Ellexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.40 |
|----------------|----|------|

ALLOWANCES

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

Elexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

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

Other

| | | |
|--|----|----------|
| Temporary service - install & remove - overhead - no transformer | \$ | 500.00 |
| Temporary service - install & remove - underground - no transformer | \$ | 300.00 |
| Temporary service - install & remove - overhead - with transformer | \$ | 1,000.00 |
| Service call - customer owned equipment | \$ | 30.00 |
| Service call - after regular hours | \$ | 165.00 |
| Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) | \$ | 44.28 |

Elexicon Energy Inc.

Whitby Rate Zone

Effective and Implementation Date January 1, 2020

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

EB-2019-0130

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 | \$ | 101.50 |
| Monthly fixed charge, per retailer | \$ | 40.60 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.02 |
| 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 | \$ | 1.02 |
| 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) | \$ | 4.06 |

LOSS FACTORS

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

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

APPENDIX D:

CUSTOMER BILL IMPACTS

2020 Bill Impact Summary

| Customer Class | kWh (1) | kW | RPP Price (2) | Distribution Charges-A excl. pass-through (3a) | | Distribution Charges-B incl. pass-through (3b) | | Delivery Charges (4) | | Total Bill (5) | |
|-----------------------------|---------|-----|---------------|---|----------|---|----------|----------------------|----------|----------------|----------|
| | | | | \$ Change | % Change | \$ Change | % Change | \$ Change | % Change | \$ Change | % Change |
| Residential | 750 | | RPP TOU | \$ 0.50 | 1.56% | \$ 0.50 | 1.38% | \$ 0.89 | 1.88% | \$ 0.93 | 0.8% |
| GS<50 kW | 2,000 | | RPP TOU | \$ (1.38) | -2.01% | \$ (1.38) | -1.76% | \$ (0.33) | -0.31% | \$ (0.35) | -0.1% |
| GS>50 kW | 40,000 | 100 | Non-RPP | \$ 52.68 | 9.19% | \$ 52.68 | 6.52% | \$ 71.33 | 5.38% | \$ 80.60 | 1.2% |
| Unmetered Scattered Load | 500 | | RPP Tier | \$ 0.74 | 2.96% | \$ 0.74 | 2.72% | \$ 1.00 | 2.93% | \$ 1.05 | 1.3% |
| Sentinel Lights | 150 | 1 | RPP Tier | \$ 0.19 | 0.89% | \$ 0.19 | 0.87% | \$ 0.33 | 1.29% | \$ 0.38 | 0.9% |
| Street Lighting | 283,400 | 736 | Non-RPP | \$ 2,466.12 | 8.45% | \$ 2,466.12 | 8.01% | \$ 2,570.26 | 7.62% | \$ 2,904.40 | 3.7% |

Notes:

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

(2) RPP Pricing for May 1, 2018 to April 30, 2019

Non-RPP assumes a weighted average price including Class B Global Adjustment (IESO's Monthly Market Report for May 2018, pg 22)

RPP TOU assumes average consumption of Off-peak (65%), Mid-peak (17%) and On-peak (18%) per OEB.

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

(3b) Distribution Charges-B includes those described in note 3(a) plus pass-through charges such as low voltage as well as

Line Losses and the Smart Meter Entity Charge

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

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

| Consumption | 750 kWh | | Current Loss Factor | | | 1.0454 | | |
|---|------------------------|--------|-----------------------------|-----------|--------|------------------|----------------|--------------|
| RPP Tier One | n/a | | Proposed Loss Factor | | | 1.0454 | | |
| | Current Board-Approved | | | Proposed | | | Impact | |
| RESIDENTIAL (RPP TOU) | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 31.58 | 1 | \$ 31.58 | \$ 31.86 | 1 | \$ 31.86 | \$ 0.28 | 0.89% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Stranded Meter Disposition Rate Rider | \$ 0.60 | 1 | \$ 0.60 | \$ - | 1 | \$ - | -\$ 0.60 | |
| Group 2 Deferral/Variance Account Rate Rider | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| 1576 Rate Rider | -\$ 0.74 | 1 | -\$ 0.74 | \$ - | 1 | \$ - | \$ 0.74 | |
| Volumetric Rate Riders (LRAM) | \$ 0.0005 | 750 | \$ 0.38 | \$ 0.0006 | 750 | \$ 0.45 | \$ 0.08 | 20.00% |
| Sub-Total A (excluding pass through) | | | \$ 31.82 | | | \$ 32.31 | \$ 0.50 | 1.56% |
| Line Losses on Cost of Power | \$ 0.0824 | 34 | \$ 2.80 | \$ 0.0824 | 34 | \$ 2.80 | \$ - | 0.00% |
| Low Voltage Rate | \$ 0.0010 | 750 | \$ 0.75 | \$ 0.0010 | 750 | \$ 0.75 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| CBR Class B-Rate Rider | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Smart Meter Entity Charge | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 35.94 | | | \$ 36.43 | \$ 0.50 | 1.38% |
| RTSR - Network | \$ 0.0076 | 784 | \$ 5.96 | \$ 0.0080 | 784 | \$ 6.27 | \$ 0.31 | 5.26% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0069 | 784 | \$ 5.41 | \$ 0.0070 | 784 | \$ 5.49 | \$ 0.08 | 1.45% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 47.31 | | | \$ 48.19 | \$ 0.89 | 1.88% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0030 | 784 | \$ 2.35 | \$ 0.0030 | 784 | \$ 2.35 | \$ - | 0.00% |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 784 | \$ 0.31 | \$ 0.0004 | 784 | \$ 0.31 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 784 | \$ 0.39 | \$ 0.0005 | 784 | \$ 0.39 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| Sub-Total Regulatory | | | \$ 3.31 | | | \$ 3.31 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 488 | \$ 31.69 | \$ 0.0650 | 488 | \$ 31.69 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 128 | \$ 11.99 | \$ 0.0940 | 128 | \$ 11.99 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 135 | \$ 18.09 | \$ 0.1340 | 135 | \$ 18.09 | \$ - | 0.00% |
| Sub-Total Energy | | | \$ 61.76 | | | \$ 61.76 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 112.38 | | | \$ 113.27 | \$ 0.89 | 0.79% |
| HST | 13% | | \$ 14.61 | 13% | | \$ 14.72 | \$ 0.12 | 0.79% |
| Ontario Rebate for Electricity Consumers | -8% | | -\$ 8.99 | -8% | | -\$ 9.06 | -\$ 0.07 | 0.79% |
| Total Bill on TOU | | | \$ 118.00 | | | \$ 118.93 | \$ 0.93 | 0.79% |

| | | | | | | | | | |
|---|------------------------|--------|-------------|-----------|--------|-------------|----------------------|----------|--------|
| Consumption | 2,000 kWh | | | | | | Current Loss Factor | | 1.0454 |
| RPP Tier One | n/a | | | | | | Proposed Loss Factor | | 1.0454 |
| | Current Board-Approved | | | Proposed | | | Impact | | |
| GS<50 kW (RPP TOU) | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ 26.54 | 1 | \$ 26.54 | \$ 26.78 | 1 | \$ 26.78 | \$ 0.24 | 0.90% | |
| Distribution Volumetric Rate | \$ 0.0197 | 2,000 | \$ 39.40 | \$ 0.0199 | 2,000 | \$ 39.80 | \$ 0.40 | 1.02% | |
| Stranded Meter Disposition Rate Rider | \$ 4.0200 | 1 | \$ 4.02 | \$ - | 1 | \$ - | -\$ 4.02 | | |
| Group 2 Deferral/Variance Account Rate Rider | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | | |
| 1576 Rate Rider | -\$ 0.0010 | 2,000 | -\$ 2.00 | \$ - | 2,000 | \$ - | \$ 2.00 | | |
| Volumetric Rate Riders (LRAM) | \$ 0.0004 | 2,000 | \$ 0.80 | \$ 0.0004 | 2,000 | \$ 0.80 | \$ - | 0.00% | |
| Sub-Total A (excluding pass through) | | | \$ 68.76 | | | \$ 67.38 | -\$ 1.38 | -2.01% | |
| Line Losses on Cost of Power | \$ 0.0824 | 91 | \$ 7.48 | \$ 0.0824 | 91 | \$ 7.48 | \$ - | 0.00% | |
| Low Voltage Rate | \$ 0.0009 | 2,000 | \$ 1.80 | \$ 0.0009 | 2,000 | \$ 1.80 | \$ - | 0.00% | |
| Total Deferral/Variance Account Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | | |
| CBR Class B-Rate Rider | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | | |
| Smart Meter Entity Charge | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 78.61 | | | \$ 77.23 | -\$ 1.38 | -1.76% | |
| RTSR - Network | \$ 0.0069 | 2,091 | \$ 14.43 | \$ 0.0073 | 2,091 | \$ 15.26 | \$ 0.84 | 5.80% | |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0064 | 2,091 | \$ 13.38 | \$ 0.0065 | 2,091 | \$ 13.59 | \$ 0.21 | 1.56% | |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 106.42 | | | \$ 106.08 | -\$ 0.33 | -0.31% | |
| Wholesale Market Service Charge (WMSC) | \$ 0.0030 | 2,091 | \$ 6.27 | \$ 0.0030 | 2,091 | \$ 6.27 | \$ - | 0.00% | |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 2,091 | \$ 0.84 | \$ 0.0004 | 2,091 | \$ 0.84 | \$ - | 0.00% | |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,091 | \$ 1.05 | \$ 0.0005 | 2,091 | \$ 1.05 | \$ - | 0.00% | |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% | |
| Sub-Total Regulatory | | | \$ 8.40 | | | \$ 8.40 | \$ - | 0.00% | |
| TOU - Off Peak | \$ 0.0650 | 1,300 | \$ 84.50 | \$ 0.0650 | 1,300 | \$ 84.50 | \$ - | 0.00% | |
| TOU - Mid Peak | \$ 0.0940 | 340 | \$ 31.96 | \$ 0.0940 | 340 | \$ 31.96 | \$ - | 0.00% | |
| TOU - On Peak | \$ 0.1340 | 360 | \$ 48.24 | \$ 0.1340 | 360 | \$ 48.24 | \$ - | 0.00% | |
| Sub-Total Energy | | | \$ 164.70 | | | \$ 164.70 | \$ - | 0.00% | |
| | | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | \$ 279.52 | | | \$ 279.18 | -\$ 0.33 | -0.12% | |
| HST | 13% | | \$ 36.34 | 13% | | \$ 36.29 | -\$ 0.04 | -0.12% | |
| Ontario Rebate for Electricity Consumers | -8% | | -\$ 22.36 | -8% | | -\$ 22.33 | \$ 0.03 | -0.12% | |
| Total Bill on TOU | | | \$ 293.50 | | | \$ 293.14 | -\$ 0.35 | -0.12% | |

| | | | | | | | | |
|---|------------------------|--------|-----------------------------|-----------|--------|-------------|-----------|----------|
| Consumption | 40,000 kWh | 100 kW | Current Loss Factor 1.0454 | | | | | |
| RPP Tier One | n/a | | Proposed Loss Factor 1.0454 | | | | | |
| | Current Board-Approved | | Proposed | | | Impact | | |
| GENERAL SERVICE 50 to 4,999 KW (Non-RPP) | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 202.15 | 1 | \$ 202.15 | \$ 203.97 | 1 | \$ 203.97 | \$ 1.82 | 0.90% |
| Distribution Volumetric Rate | \$ 4.0374 | 100 | \$ 403.74 | \$ 4.0737 | 100 | \$ 407.37 | \$ 3.63 | 0.90% |
| Group 2 Deferral/Variance Account Rate Rider | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| 1576 Rate Rider | -\$ 0.4446 | 100 | -\$ 44.46 | \$ - | 100 | \$ - | \$ 44.46 | |
| Volumetric Rate Riders (LRAM) | \$ 0.1182 | 100 | \$ 11.82 | \$ 0.1459 | 100 | \$ 14.59 | \$ 2.77 | 23.43% |
| Sub-Total A (excluding pass through) | | | \$ 573.25 | | | \$ 625.93 | \$ 52.68 | 9.19% |
| Line Losses on Cost of Power | \$ 0.1117 | 1,816 | \$ 202.85 | \$ 0.1117 | 1,816 | \$ 202.85 | \$ - | 0.00% |
| Low Voltage Rate | \$ 0.3181 | 100 | \$ 31.81 | \$ 0.3181 | 100 | \$ 31.81 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders (kw) | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| CBR Class B-Rate Rider | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Rider GA (kwh) | \$ - | 40,000 | \$ - | \$ - | 40,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 807.91 | | | \$ 860.59 | \$ 52.68 | 6.52% |
| RTSR - Network | \$ 2.7517 | 100 | \$ 275.17 | \$ 2.8962 | 100 | \$ 289.62 | \$ 14.45 | 5.25% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 2.4356 | 100 | \$ 243.56 | \$ 2.4776 | 100 | \$ 247.76 | \$ 4.20 | 1.72% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 1,326.64 | | | \$ 1,397.97 | \$ 71.33 | 5.38% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0030 | 41,816 | \$ 125.45 | \$ 0.0030 | 41,816 | \$ 125.45 | \$ - | 0.00% |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 41,816 | \$ 16.73 | \$ 0.0004 | 41,816 | \$ 16.73 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 41,816 | \$ 20.91 | \$ 0.0005 | 41,816 | \$ 20.91 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| Sub-Total Regulatory | | | \$ 163.33 | | | \$ 163.33 | \$ - | 0.00% |
| Commodity including Global Adjustment* | \$ 0.1117 | 40,000 | \$ 4,468.00 | \$ 0.1117 | 40,000 | \$ 4,468.00 | \$ - | 0.00% |
| Sub-Total Energy | | | \$ 4,468.00 | | | \$ 4,468.00 | \$ - | 0.00% |
| | | | | | | | | |
| Total Bill on Spot (before Taxes) | | | \$ 5,957.97 | | | \$ 6,029.30 | \$ 71.33 | 1.20% |
| HST | 13% | | \$ 774.54 | 13% | | \$ 783.81 | \$ 9.27 | 1.20% |
| Total Bill on Spot | | | \$ 6,732.51 | | | \$ 6,813.11 | \$ 80.60 | 1.20% |

| | | | | | | | | |
|---|------------------------|--------|----------|-----------|--------|----------|----------------------|----------|
| Consumption | 500 | kWh | | | | | Current Loss Factor | 1.0454 |
| RPP Tier One | 750 | kWh | | | | | Proposed Loss Factor | 1.0454 |
| | Current Board-Approved | | | Proposed | | | Impact | |
| UNMETERED SCATTERED LOAD (RPP TIER) | Rate | Volume | Charge | Rate | Volume | Charge | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 9.83 | 1 | \$ 9.83 | \$ 9.92 | 1 | \$ 9.92 | \$ 0.09 | 0.92% |
| Distribution Volumetric Rate | \$ 0.0314 | 500 | \$ 15.70 | \$ 0.0317 | 500 | \$ 15.85 | \$ 0.15 | 0.96% |
| Group 2 Deferral/Variance Account Rate Rider | \$ - | 500 | \$ - | \$ - | 500 | \$ - | \$ - | |
| 1576 Rate Rider | -\$ 0.0010 | 500 | -\$ 0.50 | \$ - | 500 | \$ - | \$ 0.50 | |
| Sub-Total A (excluding pass through) | | | \$ 25.03 | | | \$ 25.77 | \$ 0.74 | 2.96% |
| Line Losses on Cost of Power | \$ 0.0770 | 23 | \$ 1.75 | \$ 0.0770 | 23 | \$ 1.75 | \$ - | 0.00% |
| Low Voltage Rate | \$ 0.0009 | 500 | \$ 0.45 | \$ 0.0009 | 500 | \$ 0.45 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 500 | \$ - | \$ - | 500 | \$ - | \$ - | |
| CBR Class B-Rate Rider | \$ - | 500 | \$ - | \$ - | 500 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 27.23 | | | \$ 27.97 | \$ 0.74 | 2.72% |
| RTSR - Network | \$ 0.0069 | 523 | \$ 3.61 | \$ 0.0073 | 523 | \$ 3.82 | \$ 0.21 | 5.80% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0064 | 523 | \$ 3.35 | \$ 0.0065 | 523 | \$ 3.40 | \$ 0.05 | 1.56% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 34.18 | | | \$ 35.18 | \$ 1.00 | 2.93% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0030 | 523 | \$ 1.57 | \$ 0.0030 | 523 | \$ 1.57 | \$ - | 0.00% |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 523 | \$ 0.21 | \$ 0.0004 | 523 | \$ 0.21 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 523 | \$ 0.26 | \$ 0.0005 | 523 | \$ 0.26 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| Sub-Total Regulatory | | | \$ 2.29 | | | \$ 2.29 | \$ - | 0.00% |
| RPP Tier 1 | \$ 0.0770 | 500 | \$ 38.50 | \$ 0.0770 | 500 | \$ 38.50 | \$ - | 0.00% |
| RPP Tier 2 | \$ 0.0890 | - | \$ - | \$ 0.0890 | - | \$ - | \$ - | |
| Sub-Total Energy | | | \$ 38.50 | | | \$ 38.50 | \$ - | 0.00% |
| | | | | | | | | |
| Total Bill on Tiered (before Taxes) | | | \$ 74.97 | | | \$ 75.97 | \$ 1.00 | 1.34% |
| HST | 13% | | \$ 9.75 | 13% | | \$ 9.88 | \$ 0.13 | 1.34% |
| Ontario Rebate for Electricity Consumers | -8% | | -\$ 6.00 | -8% | | -\$ 6.08 | -\$ 0.08 | 1.34% |
| Total Bill on Tiered | | | \$ 78.72 | | | \$ 79.77 | \$ 1.05 | 1.34% |

| | | | | | | | | | | |
|---|-------------------------------|---------------|-----------------|-----------------|---------------|-----------------|------------------|-----------------|-----------------------------|---------------|
| Consumption | 150 | kWh | 1 | kW | | | | | Current Loss Factor | 1.0454 |
| RPP Tier One | 750 | kWh | | | | | | | Proposed Loss Factor | 1.0454 |
| | Current Board-Approved | | | Proposed | | | Impact | | | |
| SENTINEL LIGHTING (RPP TIER) | Rate | Volume | Charge | Rate | Volume | Charge | | | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | | |
| Monthly Service Charge | \$ 5.78 | 1 | \$ 5.78 | \$ 5.83 | 1 | \$ 5.83 | \$ 0.05 | 0.87% | | |
| Distribution Volumetric Rate | \$ 15.5436 | 1 | \$ 15.54 | \$ 15.6835 | 1 | \$ 15.68 | \$ 0.14 | 0.90% | | |
| Sub-Total A (excluding pass through) | | | \$ 21.32 | | | \$ 21.51 | \$ 0.19 | 0.89% | | |
| Line Losses on Cost of Power | \$ 0.0770 | 7 | \$ 0.52 | \$ 0.0770 | 7 | \$ 0.52 | \$ - | 0.00% | | |
| Total Deferral/Variance Account Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | | | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 21.85 | | | \$ 22.04 | \$ 0.19 | 0.87% | | |
| RTSR - Network | \$ 2.0859 | 1 | \$ 2.09 | \$ 2.1954 | 1 | \$ 2.20 | \$ 0.11 | 5.25% | | |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.9224 | 1 | \$ 1.92 | \$ 1.9556 | 1 | \$ 1.96 | \$ 0.03 | 1.73% | | |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 25.86 | | | \$ 26.19 | \$ 0.33 | 1.29% | | |
| Wholesale Market Service Charge (WMSC) | \$ 0.0030 | 157 | \$ 0.47 | \$ 0.0030 | 157 | \$ 0.47 | \$ - | 0.00% | | |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 157 | \$ 0.06 | \$ 0.0004 | 157 | \$ 0.06 | \$ - | 0.00% | | |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 157 | \$ 0.08 | \$ 0.0005 | 157 | \$ 0.08 | \$ - | 0.00% | | |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% | | |
| Sub-Total Regulatory | | | \$ 0.86 | | | \$ 0.86 | \$ - | 0.00% | | |
| RPP Tier 1 | \$ 0.0770 | 150 | \$ 11.55 | \$ 0.0770 | 150 | \$ 11.55 | \$ - | 0.00% | | |
| RPP Tier 2 | \$ 0.0890 | - | \$ - | \$ 0.0890 | - | \$ - | \$ - | | | |
| Sub-Total Energy | | | \$ 11.55 | | | \$ 11.55 | \$ - | 0.00% | | |
| Total Bill on Tiered (before Taxes) | | | \$ 38.27 | | | \$ 38.60 | \$ 0.33 | 0.87% | | |
| HST | 13% | | \$ 4.97 | 13% | | \$ 5.02 | \$ 0.04 | 0.87% | | |
| Total Bill on Tiered | | | \$ 43.24 | | | \$ 43.62 | \$ 0.38 | 0.87% | | |

| | | | | | | | | |
|---|-------------------------------|---------------|---------------------|-----------------|-----------------------------------|---------------------|--------------------|-----------------|
| Consumption | 283,400 | kWh | 736 | kW | Current Loss Factor 1.0454 | | | |
| | Current Board-Approved | | | Proposed | | | Impact | |
| STREET LIGHTING (Non-RPP) | Rate | Volume | Charge | Rate | Volume | Charge | \$ Change | % Change |
| | (\$) | | (\$) | (\$) | | (\$) | | |
| Monthly Service Charge | \$ 1.78 | 12,262 | \$ 21,826.36 | \$ 1.80 | 12,262 | \$ 22,071.60 | \$ 245.24 | 1.12% |
| Distribution Volumetric Rate | \$ 6.8009 | 736 | \$ 5,005.46 | \$ 6.8621 | 736 | \$ 5,050.51 | \$ 45.04 | 0.90% |
| Group 2 Deferral/Variance Account Rate Rider | \$ - | 736 | \$ - | \$ - | 736 | \$ - | \$ - | |
| 1576 Rate Rider | -\$ 0.3898 | 736 | -\$ 286.89 | \$ - | 736 | \$ - | \$ 286.89 | |
| Volumetric Rate Riders (LRAM) | \$ 3.5818 | 736 | \$ 2,636.20 | \$ 6.1483 | 736 | \$ 4,525.15 | \$ 1,888.94 | 71.65% |
| Sub-Total A (excluding pass through) | | | \$ 29,181.13 | | | \$ 31,647.25 | \$ 2,466.12 | 8.45% |
| Line Losses on Cost of Power | \$ 0.1117 | 12,866 | \$ 1,437.17 | \$ 0.1117 | 12,866 | \$ 1,437.17 | \$ - | 0.00% |
| Low Voltage Rate | \$ 0.2459 | 736 | \$ 180.98 | \$ 0.2459 | 736 | \$ 180.98 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders (kw) | \$ - | 736 | \$ - | \$ - | 736 | \$ - | \$ - | |
| CBR Class B-Rate Rider | \$ - | 736 | \$ - | \$ - | 736 | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Rider GA (kwh) | \$ - | 283,400 | \$ - | \$ - | 283,400 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 30,799.29 | | | \$ 33,265.41 | \$ 2,466.12 | 8.01% |
| RTSR - Network | \$ 2.0753 | 736 | \$ 1,527.42 | \$ 2.1843 | 736 | \$ 1,607.64 | \$ 80.22 | 5.25% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.8829 | 736 | \$ 1,385.81 | \$ 1.9154 | 736 | \$ 1,409.73 | \$ 23.92 | 1.73% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 33,712.52 | | | \$ 36,282.79 | \$ 2,570.26 | 7.62% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0030 | 296,266 | \$ 888.80 | \$ 0.0030 | 296,266 | \$ 888.80 | \$ - | 0.00% |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 296,266 | \$ 118.51 | \$ 0.0004 | 296,266 | \$ 118.51 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 296,266 | \$ 148.13 | \$ 0.0005 | 296,266 | \$ 148.13 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 12,262 | \$ 3,065.50 | \$ 0.25 | 12,262 | \$ 3,065.50 | \$ - | 0.00% |
| Sub-Total Regulatory | | | \$ 4,220.94 | | | \$ 4,220.94 | \$ - | 0.00% |
| Commodity including Global Adjustment* | \$ 0.1117 | 283,400 | \$ 31,655.78 | \$ 0.1117 | 283,400 | \$ 31,655.78 | \$ - | 0.00% |
| Sub-Total Energy | | | \$ 31,655.78 | | | \$ 31,655.78 | \$ - | 0.00% |
| Total Bill on Spot (before Taxes) | | | \$ 69,589.24 | | | \$ 72,159.51 | \$ 2,570.26 | 3.69% |
| HST | 13% | | \$ 9,046.60 | 13% | | \$ 9,380.74 | \$ 334.13 | 3.69% |
| Total Bill on Spot | | | \$ 78,635.84 | | | \$ 81,540.24 | \$ 2,904.40 | 3.69% |

* Weighted average price including Class B Global Adjustment through end of May 2018 (IESO's Monthly Market Report for May 2018, page 22)

APPENDIX E:

IRM RATE GENERATOR MODEL



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Quick Link

Ontario Energy Board's 2020 Electricity

Version 2.0

| | | | |
|---|---|--------|--|
| Utility Name | Elexicon Energy Inc. | | |
| Service Territory | Whitby Rate Zone | | |
| Assigned EB Number | EB-2019-0130 | | |
| Name of Contact and Title | Susan Reffle, Manager, Regulatory Affairs | | |
| Phone Number | 905-427-9870 x4262 | | |
| Email Address | sreffle@elexiconenergy.com | | |
| We are applying for rates effective | Wednesday, January 01, 2020 | | |
| Rate-Setting Method | Annual IR Index | | |
| 1. Select the last Cost of Service rebasing year | 2011 | | |
| 2. Select the year that the balances of Accounts 1588 and 1589 were last approved for disposition (e.g. if 2017 balances were approved for disposition in the 2019 rate application, select 2017) | 2016 | | |
| 3. Select the year that the balances of the remaining Group 1 DVAs were last approved for disposition | 2016 | | |
| 4. Select the earliest vintage year in which there is a balance in Account 1595 (e.g. if 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016) | 2016 | | |
| 5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance was last disposed to the year requested for disposition)? | Yes | | |
| 6. Did you have any customers classified as Class A at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to the year requested for disposition)? | Yes | | |
| 7. Retail Transmission Service Rates: Elexicon Energy Inc. is: | Partially Embedded | Within | Hydro One (If necessary, enter all embedded distributor names in the above green shaded cell) |
| 8. Have you transitioned to fully fixed rates? | Yes | | |

Legend

- ☐ Pale green cells represent input cells.
- ☐ Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- ☐ Red cells represents flags to identify either non-matching values or incorrect user selections.
- ☐ Pale grey cell represent auto-populated RRR data.
- ☐ White cells contain fixed values, automatically generated values or formulae.

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

| | | 2016 | | | | | | | | | |
|--|----------------|---|---|--|--|---|---|-----------------------------------|--|---|---|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan 1, 2016 | Transactions Debit/ (Credit) during 2016 | OEB-Approved Disposition during 2016 | Principal Adjustments ¹ during 2016 | Closing Principal Balance as of Dec 31, 2016 | Opening Interest Amounts as of Jan 1, 2016 | Interest Jan 1 to Dec 31, 2016 | OEB-Approved Disposition during 2016 | Interest Adjustments ¹ during 2016 | Closing Interest Amounts as of Dec 31, 2016 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 0 | | | 979,715 | 979,715 | 0 | | | 9,576 | 9,576 |
| Smart Metering Entity Charge Variance Account | 1551 | 0 | | | 13,799 | 13,799 | 0 | | | (2) | (2) |
| RSVA - Wholesale Market Service Charge ² | 1580 | 0 | | | (2,447,861) | (2,447,861) | 0 | | | (30,528) | (30,528) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 0 | | | (69,894) | (69,894) | 0 | | | 1,188 | 1,188 |
| RSVA - Retail Transmission Network Charge | 1584 | 0 | | | (549,528) | (549,528) | 0 | | | (6,405) | (6,405) |
| RSVA - Retail Transmission Connection Charge | 1586 | 0 | | | 140,671 | 140,671 | 0 | | | 108 | 108 |
| RSVA - Power ⁴ | 1588 | 0 | | | (181,636) | (181,636) | 0 | | | 2,795 | 2,795 |
| RSVA - Global Adjustment ⁴ | 1589 | 0 | | | 467,336 | 467,336 | 0 | | | 15,585 | 15,585 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | 0 | | | 0 | 0 | 0 | | | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ | 1595 | 0 | | | 97,400 | 97,400 | 0 | | | (41,135) | (41,135) |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 0 | | | (50,174) | (50,174) | 0 | | | (414) | (414) |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | 0 | (1,897,881) | (1,879,563) | | (18,318) | 0 | 9,161 | (10,333) | 0 | 19,494 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i> | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| RSVA - Global Adjustment | 1589 | 0 | 0 | 0 | 467,336 | 467,336 | 0 | 0 | 0 | 15,585 | 15,585 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | 0 | (1,897,881) | (1,879,563) | (2,067,508) | (2,085,825) | 0 | 9,161 | (10,333) | (64,817) | (45,323) |
| Total Group 1 Balance | | 0 | (1,897,881) | (1,879,563) | (1,600,171) | (1,618,489) | 0 | 9,161 | (10,333) | (49,232) | (29,738) |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | 1568 | 0 | | | 812,182 | 812,182 | 0 | | | 15,827 | 15,827 |
| Total including Account 1568 | | 0 | (1,897,881) | (1,879,563) | (787,990) | (806,307) | 0 | 9,161 | (10,333) | (33,405) | (13,911) |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

| | | 2017 | | | | | | | | | |
|--|----------------|---|--|--------------------------------------|--|--|--|--------------------------------|--------------------------------------|---|---|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan 1, 2017 | Transactions Debit/ (Credit) during 2017 | OEB-Approved Disposition during 2017 | Principal Adjustments ¹ during 2017 | Closing Principal Balance as of Dec 31, 2017 | Opening Interest Amounts as of Jan 1, 2017 | Interest Jan 1 to Dec 31, 2017 | OEB-Approved Disposition during 2017 | Interest Adjustments ¹ during 2017 | Closing Interest Amounts as of Dec 31, 2017 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 979,715 | 408,928 | | | 1,388,642 | 9,576 | 14,112 | | (981) | 22,707 |
| Smart Metering Entity Charge Variance Account | 1551 | 13,799 | (6,228) | | | 7,571 | (2) | 90 | | (9) | 79 |
| RSVA - Wholesale Market Service Charge ² | 1580 | (2,447,861) | (843,030) | | (238,157) | (3,529,048) | (30,528) | (36,681) | | (691) | (67,900) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 0 | | | | 0 | 0 | | | | 0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | (69,894) | (10,206) | | 238,157 | 158,057 | 1,188 | 1,946 | | 3,207 | 6,341 |
| RSVA - Retail Transmission Network Charge | 1584 | (549,528) | (49,911) | | | (599,439) | (6,405) | (7,738) | | 546 | (13,597) |
| RSVA - Retail Transmission Connection Charge | 1586 | 140,671 | 2,512 | | | 143,182 | 108 | 1,104 | | (139) | 1,073 |
| RSVA - Power ⁴ | 1588 | (181,636) | 41,127 | | | (140,509) | 2,795 | (2,753) | | 186 | 228 |
| RSVA - Global Adjustment ⁴ | 1589 | 467,336 | 675,912 | 56,136 | (203,867) | 883,246 | 15,585 | 14,114 | | (428) | 29,271 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ | 1595 | 97,400 | (1) | | | 97,399 | (41,135) | 1,173 | | (93) | (40,055) |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | (50,174) | (50,174) | | | (100,348) | (414) | (1,157) | | 99 | (1,472) |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | (18,318) | (5,042) | | | (23,359) | 19,494 | (260) | | | 19,234 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | 0 | (605,112) | (630,005) | | 24,893 | 0 | 3,157 | (14,894) | | 18,051 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i> | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| RSVA - Global Adjustment | 1589 | 467,336 | 675,912 | 56,136 | (203,867) | 883,246 | 15,585 | 14,114 | 0 | (428) | 29,271 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | (2,085,825) | (1,117,138) | (630,005) | 0 | (2,572,958) | (45,323) | (27,007) | (14,894) | 2,125 | (55,311) |
| Total Group 1 Balance | | (1,618,489) | (441,225) | (573,869) | (203,867) | (1,689,712) | (29,738) | (12,893) | (14,894) | 1,697 | (26,040) |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | 1568 | 812,182 | 342,341 | 573,869 | (244,027) | 336,627 | 15,827 | 4,489 | 14,894 | (1,318) | 4,104 |
| Total including Account 1568 | | (806,307) | (98,884) | 0 | (447,894) | (1,353,086) | (13,911) | (8,404) | 0 | 379 | (21,936) |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

| | | 2018 | | | | | | | | | |
|--|----------------|---|---|--|--|---|---|-----------------------------------|---|---|---|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan 1, 2018 | Transactions Debit/ (Credit) during 2018 | OEB-Approved Disposition during 2018 | Principal Adjustments ¹ during 2018 | Closing Principal Balance as of Dec 31, 2018 | Opening Interest Amounts as of Jan 1, 2018 | Interest Jan 1 to Dec 31, 2018 | OEB-Approved Disposition during 2018 | Interest Adjustments ¹ during 2018 | Closing Interest Amounts as of Dec 31, 2018 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 1,388,642 | (119,718) | 979,715 | | 289,209 | 22,707 | 6,231 | 20,352 | | 8,586 |
| Smart Metering Entity Charge Variance Account | 1551 | 7,571 | (49,651) | 13,800 | | (55,880) | 79 | (728) | 154 | | (803) |
| RSVA - Wholesale Market Service Charge ² | 1580 | (3,529,048) | (101,497) | (2,686,018) | | (944,526) | (67,900) | (15,789) | (63,450) | | (20,239) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 0 | | | | 0 | 0 | | | | 0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 158,057 | (20,981) | 168,263 | | (31,187) | 6,341 | (428) | 6,414 | | (501) |
| RSVA - Retail Transmission Network Charge | 1584 | (599,439) | 116,477 | (549,528) | | 66,566 | (13,597) | (370) | (12,453) | | (1,514) |
| RSVA - Retail Transmission Connection Charge | 1586 | 143,182 | 190,824 | 140,671 | | 193,335 | 1,073 | 1,305 | 1,656 | | 722 |
| RSVA - Power ⁴ | 1588 | (140,509) | (230,022) | (181,636) | (41,319) | (230,214) | 228 | (2,488) | 803 | | (3,063) |
| RSVA - Global Adjustment ⁴ | 1589 | 883,246 | (545,705) | 411,200 | 203,932 | 130,273 | 29,271 | 17,171 | 20,365 | | 26,077 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | 0 | | 0 | | 0 | 0 | | 0 | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ | 1595 | 97,399 | | 97,399 | | 0 | (40,055) | | (40,055) | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | (100,348) | | (100,348) | | 0 | (1,472) | | (1,472) | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | (23,359) | 9 | | | (23,350) | 19,234 | 254 | | | 19,488 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | 24,893 | (2,311) | 0 | | 22,582 | 18,051 | 435 | | | 18,486 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 | 0 | 887,454 | 901,817 | | (14,364) | 0 | (8,078) | 16,512 | | (24,590) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ³ | 1595 | 0 | | | | 0 | 0 | | | | 0 |
| <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i> | | | | | | | | | | | |
| RSVA - Global Adjustment | 1589 | 883,246 | (545,705) | 411,200 | 203,932 | 130,273 | 29,271 | 17,171 | 20,365 | 0 | 26,077 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | (2,572,958) | 670,583 | (1,215,865) | (41,319) | (727,829) | (55,311) | (19,656) | (71,539) | 0 | (3,428) |
| Total Group 1 Balance | | (1,689,712) | 124,879 | (804,664) | 162,613 | (597,557) | (26,040) | (2,484) | (51,174) | 0 | 22,649 |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | | | | | | | | | | | |
| | 1568 | 336,627 | 561,361 | 0 | (124,596) | 773,391 | 4,104 | 15,168 | | (1,321) | 17,951 |
| Total including Account 1568 | | (1,353,086) | 686,239 | (804,664) | 38,017 | 175,835 | (21,936) | 12,684 | (51,174) | (1,321) | 40,600 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

| | | 2019 | | | | Projected Interest on Dec-31-18 Balan | | |
|--|----------------|---|--|--|---|---|---|----------------|
| Account Descriptions | Account Number | Principal Disposition during 2019 - instructed by OEB | Interest Disposition during 2019 - instructed by OEB | Closing Principal Balances as of Dec 31, 2018 Adjusted for Disposition during 2019 | Closing Interest Balances as of Dec 31, 2018 Adjusted for Disposition during 2019 | Projected Interest from Jan 1, 2019 to Dec 31, 2019 on Dec 31, 2018 balance adjusted for disposition during 2019 ² | Projected Interest from Jan 1, 2020 to Apr 30, 2020 on Dec 31, 2018 balance adjusted for disposition during 2019 ² | Total Interest |
| Group 1 Accounts | | | | | | | | |
| LV Variance Account | 1550 | | | 289,209 | 8,586 | 6,495 | | 15,081 |
| Smart Metering Entity Charge Variance Account | 1551 | | | (55,880) | (803) | (1,260) | | (2,063) |
| RSVA - Wholesale Market Service Charge ^o | 1580 | | | (944,526) | (20,239) | (21,228) | | (41,467) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | | | 0 | 0 | | | 0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | | | (31,187) | (501) | (705) | | (1,206) |
| RSVA - Retail Transmission Network Charge | 1584 | | | 66,566 | (1,514) | 1,497 | | (17) |
| RSVA - Retail Transmission Connection Charge | 1586 | | | 193,335 | 722 | 4,344 | | 5,066 |
| RSVA - Power ^o | 1588 | | | (230,214) | (3,063) | (4,245) | | (7,308) |
| RSVA - Global Adjustment ^o | 1589 | 70,331 | | 59,942 | 26,077 | 1,901 | | 27,978 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ^o | 1595 | | | 0 | 0 | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ^o | 1595 | | | 0 | 0 | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ^o | 1595 | | | 0 | 0 | | | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ^o | 1595 | | | (23,350) | 19,488 | 0 | | 19,488 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ^o | 1595 | | | 22,582 | 18,486 | 507 | | 18,993 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ^o | 1595 | | | (14,364) | (24,590) | | | (24,590) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ^o | 1595 | | | | | | | |
| <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i> | 1595 | (406,958) | (9,720) | 406,958 | 9,720 | | | 9,720 |
| RSVA - Global Adjustment | 1589 | 70,331 | 0 | 59,942 | 26,077 | 1,901 | 0 | 27,978 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | (406,958) | (9,720) | (320,871) | 6,292 | (14,595) | 0 | (8,303) |
| Total Group 1 Balance | | (336,627) | (9,720) | (260,930) | 32,369 | (12,694) | 0 | 19,675 |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | 1568 | 336,627 | 9,720 | 436,764 | 8,231 | 9,813 | | 18,044 |
| Total including Account 1568 | | 0 | 0 | 175,835 | 40,600 | (2,881) | 0 | 37,719 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

| | | 2.1.7 RRR | | |
|--|------|-------------|------------------------------|--|
| Account Descriptions | | Total Claim | Account Disposition: Yes/No? | Variance RRR vs. 2018 Balance (Principal + Interest) |
| Group 1 Accounts | | | | |
| LV Variance Account | 1550 | 304,290 | | 297,795 |
| Smart Metering Entity Charge Variance Account | 1551 | (57,942) | | (56,682) |
| RSVA - Wholesale Market Service Charge ^o | 1580 | (985,994) | | (996,454) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 0 | | 0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | (32,393) | | (31,688) |
| RSVA - Retail Transmission Network Charge | 1584 | 66,549 | | 65,052 |
| RSVA - Retail Transmission Connection Charge | 1586 | 198,401 | | 194,058 |
| RSVA - Power ^o | 1588 | (237,522) | Yes | (191,958) |
| RSVA - Global Adjustment ^o | 1589 | 87,920 | Yes | 174,644 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ^o | 1595 | 0 | No | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ^o | 1595 | 0 | No | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ^o | 1595 | 0 | No | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ^o | 1595 | (3,862) | Yes | (3,862) |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ^o | 1595 | 41,575 | Yes | 41,068 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ^o | 1595 | 0 | No | (38,954) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ^o | 1595 | 0 | No | 0 |
| <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i> | | | | |
| RSVA - Global Adjustment | 1589 | 87,920 | | 174,644 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | (706,898) | | (689,938) |
| Total Group 1 Balance | | (618,978) | | (515,293) |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | 1568 | 454,808 | | 1,162,603 |
| Total including Account 1568 | | (164,170) | | 647,310 |

Please provide an explanation of the variance in the Manager's Summary

Please provide an explanation of the variance in the Manager's Summary

Please provide an explanation of the variance in the Manager's Summary



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

Please contact the OEB to make adjustments to the IKM rate generator for this situation.

| Rate Class | Unit | Total Metered kWh | Total Metered kW | Metered kWh for Non-RPP Customers (excluding WMP) | Metered kW for Non-RPP Customers (excluding WMP) | Metered kWh for Wholesale Market Participants (WMP) | Metered kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | 1595 Recovery Proportion (2016) ¹ | 1595 Recovery Proportion (2017) ¹ | 1568 LRAM Variance Account Class Allocation (\$ amounts) |
|--|------|----------------------|---------------------|--|---|---|--|---|--|---|---|---|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 367,139,763 | 0 | 9,032,303 | 0 | 0 | 0 | 367,139,763 | 0 | 100% | 100% | 214,635 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 90,248,206 | 0 | 15,421,646 | 0 | 0 | 0 | 90,248,206 | 0 | | | 39,226 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 408,019,392 | 964,589 | 356,463,032 | 828,209 | 4,147,619 | 8,467 | 403,871,773 | 956,122 | | | 140,749 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 1,811,439 | 0 | 0 | 0 | 0 | 0 | 1,811,439 | 0 | | | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 30,069 | 87 | 756 | 2 | 0 | 0 | 30,069 | 87 | | | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 3,647,424 | 9,791 | 3,647,424 | 9,791 | 0 | 0 | 3,647,424 | 9,791 | | | 60,198 |
| Total | | 870,896,293 | 974,467 | 384,565,161 | 838,002 | 4,147,619 | 8,467 | 866,748,674 | 966,000 | 100% | 100% | 454,808 |

Threshold Test

Total Claim (including Account 1568)

(\$164,170)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$618,978)

Threshold Test (Total claim per kWh) ²

(\$0.0007) Claim does not meet the threshold test.

As per Section 3.4.3 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

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

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

| Rate Class | % of Total kWh | % of Customer Numbers ** | % of Total kWh adjusted for WMP | allocated based on Total less WMP | | | allocated based on Total less WMP | | | 1595_(2016) | 1595_(2017) | 1568 |
|--|----------------|--------------------------|---------------------------------|-----------------------------------|------|------|-----------------------------------|------|------|-------------|-------------|---------|
| | | | | 1550 | 1551 | 1580 | 1584 | 1586 | 1588 | | | |
| RESIDENTIAL SERVICE CLASSIFICATION | 42.2% | 94.7% | 42.4% | | | | | | | | | 214,635 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 10.4% | 5.3% | 10.4% | | | | | | | | | 39,226 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 46.9% | 0.0% | 46.6% | | | | | | | | | 140,748 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 0.2% | 0.0% | 0.2% | | | | | | | | | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 0.0% | 0.0% | 0.0% | | | | | | | | | 0 |
| STREET LIGHTING SERVICE CLASSIFICATION | 0.4% | 0.0% | 0.4% | | | | | | | | | 60,198 |
| Total | 100.0% | 100.0% | 100.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 454,808 |

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

| Rate Class | Unit | Total Metered kWh | Metered kW or kVA | Total Metered kWh less WMP consumption | Total Metered kW less WMP consumption | Allocation of Group 1 Account Balances to All Classes ² | Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) ² | Deferral/Variance Account Rate Rider ² | Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ² | Account 1568 Rate Rider | Revenue Reconciliation ¹ |
|--|------|-------------------|-------------------|--|---------------------------------------|--|---|---|---|-------------------------|-------------------------------------|
| | | | | | | | | | | | |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 367,139,763 | 0 | 367,139,763 | 0 | 0 | | 0.0000 | 0.0000 | 0.0006 | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 90,248,206 | 0 | 90,248,206 | 0 | 0 | | 0.0000 | 0.0000 | 0.0004 | |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 408,019,392 | 964,589 | 403,871,773 | 956,122 | 0 | | 0.0000 | 0.0000 | 0.1459 | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 1,811,439 | 0 | 1,811,439 | 0 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 30,069 | 87 | 30,069 | 87 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 3,647,424 | 9,791 | 3,647,424 | 9,791 | 0 | | 0.0000 | 0.0000 | 6.1483 | |
| | | | | | | | | | | | 0.00 |

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Summary - Sharing of Tax Change Forecast Amounts

| | 2011 | 2020 |
|--|--------------|-------------------|
| OEB-Approved Rate Base | 75,768,349 | \$ 75,768,349 |
| OEB-Approved Regulatory Taxable Income | \$ 3,023,878 | \$ 3,023,878 |
| Federal General Rate | | 15.0% |
| Federal Small Business Rate | | 9.0% |
| Federal Small Business Rate (calculated effective rate) ^{1,2} | | 15.0% |
| Ontario General Rate | | 11.5% |
| Ontario Small Business Rate | | 3.5% |
| Ontario Small Business Rate (calculated effective rate) ^{1,2} | | 11.5% |
| Federal Small Business Limit | | \$ 500,000 |
| Ontario Small Business Limit | | \$ 500,000 |
| Federal Taxes Payable | | \$ 453,582 |
| Provincial Taxes Payable | | \$ 347,746 |
| Federal Effective Tax Rate | | 15.0% |
| Provincial Effective Tax Rate | | 11.5% |
| Combined Effective Tax Rate | 28.25% | 26.5% |
| Total Income Taxes Payable | \$ 854,246 | \$ 801,328 |
| OEB-Approved Total Tax Credits (enter as positive number) | \$ - | \$ - |
| Income Tax Provision | \$ 854,246 | \$ 801,328 |
| Grossed-up Income Taxes | \$ 1,190,586 | \$ 1,090,242 |
| Incremental Grossed-up Tax Amount | | -\$ 100,344 |
| Sharing of Tax Amount (50%) | | -\$ 50,172 |

Notes

1. Regarding the small business deduction, if applicable,
 - a. If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - b. If taxable capital is below \$10 million, the small business rate would be applicable.
 - c. If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.

2. The OEB's proxy for taxable capital is rate base.

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

| Rate Class | | Re-based Billed Customers or Connections | Re-based Billed kWh | Re-based Billed kW | Re-based Service Charge | Re-based Distribution Volumetric Rate kWh | Re-based Distribution Volumetric Rate kW | Service Charge Revenue | Distribution Volumetric Rate Revenue kWh | Distribution Volumetric Rate Revenue kW | Revenue Requirement from Rates | Service Charge % Revenue | Distribution Volumetric Rate % Revenue kWh | Distribution Volumetric Rate % Revenue kW | Total % Revenue |
|--|-----|--|------------------------|-----------------------|-------------------------------|--|---|---------------------------|---|--|--------------------------------------|-----------------------------|---|--|-----------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 36,927 | 350,407,180 | | 17.24 | 0.0141 | | 7,639,458 | 4,940,741 | 0 | 12,580,199 | 60.7% | 39.3% | 0.0% | 63.8% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 1,909 | 75,150,446 | | 19.80 | 0.0194 | | 453,578 | 1,457,919 | 0 | 1,911,497 | 23.7% | 76.3% | 0.0% | 9.7% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 435 | 414,547,692 | 966,330 | 191.34 | | 3.9178 | 998,795 | 0 | 3,785,888 | 4,784,682 | 20.9% | 0.0% | 79.1% | 24.3% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 391 | 2,493,809 | | 9.28 | 0.0302 | | 43,542 | 75,313 | 0 | 118,855 | 36.6% | 63.4% | 0.0% | 0.6% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 37 | 30,069 | 87 | 4.05 | | 10.9830 | 1,798 | 0 | 956 | 2,754 | 65.3% | 0.0% | 34.7% | 0.0% |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 11,478 | 9,090,771 | 24,361 | 1.36 | | 5.4070 | 187,321 | 0 | 131,720 | 319,041 | 58.7% | 0.0% | 41.3% | 1.6% |
| Total | | 51,177 | 851,719,967 | 990,778 | | | | 9,324,492 | 6,473,973 | 3,918,563 | 19,717,028 | | | | 100.0% |

| Rate Class | | Total kWh (most recent RRR filing) | Total kW (most recent RRR filing) | Allocation of Tax Savings by Rate Class | Distribution Rate Rider |
|--|-----|---------------------------------------|--------------------------------------|---|----------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 367,139,763 | | -32,012 | -0.07 \$/customer |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 90,248,206 | | -4,864 | -0.0001 kWh |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 408,019,392 | 964,589 | -12,175 | -0.0126 kW |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 1,811,439 | | -302 | -0.0002 kWh |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 30,069 | 87 | -7 | -0.0805 kW |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 3,647,424 | 9,791 | -812 | -0.0829 kW |
| Total | | 870,896,293 | 974,467 | (\$50,172) | |



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

| Rate Class | Rate Description | Unit | Rate | Non-Loss Adjusted Metered kWh | Non-Loss Adjusted Metered kW | Applicable Loss Factor | Loss Adjusted Billed kWh |
|--|--|--------|--------|-------------------------------------|------------------------------------|---------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0076 | 367,139,763 | 0 | 1.0454 | 383,807,908 |
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0069 | 367,139,763 | 0 | 1.0454 | 383,807,908 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0069 | 90,248,206 | 0 | 1.0454 | 94,345,475 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 | 90,248,206 | 0 | 1.0454 | 94,345,475 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.7517 | 408,019,392 | 964,589 | | |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.4356 | 408,019,392 | 964,589 | | |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0069 | 1,811,439 | 0 | 1.0454 | 1,893,678 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 | 1,811,439 | 0 | 1.0454 | 1,893,678 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.0859 | 30,069 | 87 | | |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9224 | 30,069 | 87 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.0753 | 3,647,424 | 9,791 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8829 | 3,647,424 | 9,791 | | |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

| Uniform Transmission Rates | | Unit | 2018 | 2019 | 2019 (July 1 - Dec 31) | 2020 |
|--|----|------|------|---------|---------------------------|---------|
| Rate Description | | | Rate | Rate | Rate | Rate |
| Network Service Rate | kW | \$ | 3.61 | \$ 3.71 | \$ 3.83 | \$ 3.83 |
| Line Connection Service Rate | kW | \$ | 0.95 | \$ 0.94 | \$ 0.96 | \$ 0.96 |
| Transformation Connection Service Rate | kW | \$ | 2.34 | \$ 2.25 | \$ 2.30 | \$ 2.30 |

| Hydro One Sub-Transmission Rates | | Unit | 2018 | 2019 (Jan 1 - June 30) | 2019 (July 1 - Dec 31) | 2020 |
|--|----|------|--------|---------------------------|---------------------------|-----------|
| Rate Description | | | Rate | Rate | Rate | Rate |
| Network Service Rate | kW | \$ | 3.1942 | \$ 3.1942 | \$ 3.2915 | \$ 3.2915 |
| Line Connection Service Rate | kW | \$ | 0.7710 | \$ 0.7710 | \$ 0.7877 | \$ 0.7877 |
| Transformation Connection Service Rate | kW | \$ | 1.7493 | \$ 1.7493 | \$ 1.9755 | \$ 1.9755 |
| Both Line and Transformation Connection Service Rate | kW | \$ | 2.5203 | \$ 2.5203 | \$ 2.7632 | \$ 2.7632 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

| IESO Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|---------------|------------------|----------------|------------------|------------------|----------------|------------------|---------------------------|----------------|---------------------|---------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 103,693 | \$3.61 | 374,332 | 108,818 | \$0.95 | 103,377 | 108,818 | \$2.34 | 254,634 | \$ 358,011 |
| February | 92,810 | \$3.61 | 335,044 | 96,421 | \$0.95 | 91,600 | 96,421 | \$2.34 | 225,625 | \$ 317,225 |
| March | 87,171 | \$3.61 | 314,687 | 88,163 | \$0.95 | 83,755 | 88,163 | \$2.34 | 206,301 | \$ 290,056 |
| April | 87,622 | \$3.61 | 316,315 | 89,419 | \$0.95 | 84,948 | 89,419 | \$2.34 | 209,240 | \$ 294,189 |
| May | 114,299 | \$3.61 | 412,619 | 118,092 | \$0.95 | 112,187 | 118,092 | \$2.34 | 276,335 | \$ 388,523 |
| June | 124,701 | \$3.61 | 450,171 | 129,575 | \$0.95 | 123,096 | 129,575 | \$2.34 | 303,206 | \$ 426,302 |
| July | 136,556 | \$3.61 | 492,967 | 139,614 | \$0.95 | 132,633 | 139,614 | \$2.34 | 326,697 | \$ 459,330 |
| August | 133,639 | \$3.61 | 482,437 | 133,873 | \$0.95 | 127,179 | 133,873 | \$2.34 | 313,263 | \$ 440,442 |
| September | 144,219 | \$3.61 | 520,631 | 144,219 | \$0.95 | 137,008 | 144,219 | \$2.34 | 337,472 | \$ 474,481 |
| October | 86,316 | \$3.61 | 311,601 | 91,798 | \$0.95 | 87,208 | 91,798 | \$2.34 | 214,807 | \$ 302,015 |
| November | 92,093 | \$3.61 | 332,456 | 92,093 | \$0.95 | 87,488 | 92,093 | \$2.34 | 215,498 | \$ 302,986 |
| December | 77,640 | \$3.61 | 280,280 | 93,016 | \$0.95 | 88,365 | 93,016 | \$2.34 | 217,657 | \$ 306,023 |
| Total | 1,280,759 | \$ 3.61 | 4,623,540 | 1,325,101 | \$ 0.95 | 1,258,846 | 1,325,101 | \$ 2.34 | \$ 3,100,736 | \$ 4,359,582 |

| Hydro One Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------------|----------------|------------------|---------------------|-----------------|------------------|-------------------|---------------------------|------------------|-------------------|---------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 36,547 | \$3.1942 | \$ 116,739 | 36,547 | \$0.7710 | \$ 28,178 | 36,547 | \$1.7493 | \$ 63,932 | \$ 92,109 |
| February | 34,430 | \$3.1942 | \$ 109,977 | 34,430 | \$0.7710 | \$ 26,546 | 34,430 | \$1.7493 | \$ 60,229 | \$ 86,774 |
| March | 33,435 | \$3.1942 | \$ 106,797 | 33,435 | \$0.7710 | \$ 25,778 | 33,435 | \$1.7493 | \$ 58,487 | \$ 84,265 |
| April | 32,306 | \$3.1942 | \$ 103,192 | 32,306 | \$0.7710 | \$ 24,908 | 32,306 | \$1.7493 | \$ 56,513 | \$ 81,421 |
| May | 44,457 | \$3.1942 | \$ 142,003 | 44,457 | \$0.7710 | \$ 34,276 | 44,457 | \$1.7493 | \$ 77,768 | \$ 112,044 |
| June | 50,986 | \$3.1942 | \$ 162,860 | 50,986 | \$0.7710 | \$ 39,310 | 50,986 | \$1.7493 | \$ 89,190 | \$ 128,501 |
| July | 45,373 | \$3.1942 | \$ 144,930 | 45,373 | \$0.7710 | \$ 34,982 | 45,373 | \$1.7493 | \$ 79,371 | \$ 114,353 |
| August | 50,212 | \$3.1942 | \$ 160,387 | 50,212 | \$0.7710 | \$ 38,713 | 50,212 | \$1.7493 | \$ 87,836 | \$ 126,549 |
| September | 43,940 | \$3.1942 | \$ 140,354 | 43,940 | \$0.7710 | \$ 33,878 | 43,940 | \$1.7493 | \$ 76,865 | \$ 110,743 |
| October | 34,826 | \$3.1942 | \$ 111,241 | 34,826 | \$0.7710 | \$ 26,851 | 34,826 | \$1.7493 | \$ 60,921 | \$ 87,772 |
| November | 51,659 | \$3.1942 | \$ 165,009 | 51,659 | \$0.7710 | \$ 39,829 | 51,659 | \$1.7493 | \$ 90,367 | \$ 130,196 |
| December | 51,913 | \$3.1942 | \$ 165,822 | 51,913 | \$0.7710 | \$ 40,025 | 51,913 | \$1.7493 | \$ 90,812 | \$ 130,837 |
| Total | 510,084 | \$ 3.1942 | \$ 1,629,309 | 510,084 | \$ 0.7710 | \$ 393,274 | 510,084 | \$ 1.7493 | \$ 892,289 | \$ 1,285,564 |

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

| Add Extra Host Here (II) (if needed) Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

| | | | | | | | | | | | | | | | | |
|-----------|--|----|----|---|----|----|----|---|----|----|----|---|----|----|----|---|
| January | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| February | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| March | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| April | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| May | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| June | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| July | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| August | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| September | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| October | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| November | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| December | | \$ | - | | | \$ | - | | | \$ | - | | | \$ | - | |
| Total | | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |

| Total | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|---|--------------|-----------|--------------|-----------------|-----------|--------------|---------------------------|-----------|--------------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 140,240 | \$ 3.5016 | \$ 491,070 | 145,365 | \$ 0.9050 | \$ 131,555 | 145,365 | \$ 2.1915 | \$ 318,566 | \$ 450,121 |
| February | 127,240 | \$ 3.4975 | \$ 445,021 | 130,851 | \$ 0.9029 | \$ 118,146 | 130,851 | \$ 2.1846 | \$ 285,854 | \$ 403,999 |
| March | 120,606 | \$ 3.4947 | \$ 421,484 | 121,598 | \$ 0.9008 | \$ 109,533 | 121,598 | \$ 2.1776 | \$ 264,788 | \$ 374,321 |
| April | 119,928 | \$ 3.4980 | \$ 419,508 | 121,725 | \$ 0.9025 | \$ 109,856 | 121,725 | \$ 2.1832 | \$ 265,754 | \$ 375,610 |
| May | 158,756 | \$ 3.4936 | \$ 554,622 | 162,549 | \$ 0.9010 | \$ 146,463 | 162,549 | \$ 2.1784 | \$ 354,103 | \$ 500,566 |
| June | 175,687 | \$ 3.4893 | \$ 613,031 | 180,561 | \$ 0.8995 | \$ 162,407 | 180,561 | \$ 2.1732 | \$ 392,396 | \$ 554,802 |
| July | 181,929 | \$ 3.5063 | \$ 637,897 | 184,987 | \$ 0.9061 | \$ 167,616 | 184,987 | \$ 2.1951 | \$ 406,067 | \$ 573,683 |
| August | 183,851 | \$ 3.4964 | \$ 642,823 | 184,085 | \$ 0.9012 | \$ 165,893 | 184,085 | \$ 2.1789 | \$ 401,098 | \$ 566,991 |
| September | 188,159 | \$ 3.5129 | \$ 660,985 | 188,159 | \$ 0.9082 | \$ 170,886 | 188,159 | \$ 2.2021 | \$ 414,337 | \$ 585,223 |
| October | 121,142 | \$ 3.4905 | \$ 422,842 | 126,624 | \$ 0.9008 | \$ 114,059 | 126,624 | \$ 2.1775 | \$ 275,728 | \$ 389,787 |
| November | 143,752 | \$ 3.4606 | \$ 497,465 | 143,752 | \$ 0.8857 | \$ 127,317 | 143,752 | \$ 2.1277 | \$ 305,865 | \$ 433,182 |
| December | 129,553 | \$ 3.4434 | \$ 446,102 | 144,929 | \$ 0.8859 | \$ 128,390 | 144,929 | \$ 2.1284 | \$ 308,470 | \$ 436,860 |
| Total | 1,790,843 | 3.49 | \$ 6,252,849 | 1,835,185 | \$ 0.90 | \$ 1,652,120 | 1,835,185 | 2.18 | \$ 3,993,026 | \$ 5,645,146 |
| Low Voltage Switchgear Credit (if applicable) | | | | | | | | | | \$ - |
| Total including deduction for Low Voltage Switchgear Credit | | | | | | | | | | \$ 5,645,146 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

| IESO | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|-----------|--------------|--------------|-----------|--------------|-----------------|-----------|--------------|---------------------------|--|--|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount | | | |
| January | 103,693 | \$ 3.7100 | \$ 384,701 | 108,818 | \$ 0.9400 | \$ 102,289 | 108,818 | \$ 2.2500 | \$ 244,841 | \$ 347,129 | | | |
| February | 92,810 | \$ 3.7100 | \$ 344,325 | 96,421 | \$ 0.9400 | \$ 90,636 | 96,421 | \$ 2.2500 | \$ 216,947 | \$ 307,583 | | | |
| March | 87,171 | \$ 3.7100 | \$ 323,404 | 88,163 | \$ 0.9400 | \$ 82,873 | 88,163 | \$ 2.2500 | \$ 198,367 | \$ 281,240 | | | |
| April | 87,622 | \$ 3.7100 | \$ 325,078 | 89,419 | \$ 0.9400 | \$ 84,054 | 89,419 | \$ 2.2500 | \$ 201,193 | \$ 285,247 | | | |
| May | 114,299 | \$ 3.7100 | \$ 424,049 | 118,092 | \$ 0.9400 | \$ 111,006 | 118,092 | \$ 2.2500 | \$ 265,707 | \$ 376,713 | | | |
| June | 124,701 | \$ 3.7100 | \$ 462,641 | 129,575 | \$ 0.9400 | \$ 121,801 | 129,575 | \$ 2.2500 | \$ 291,544 | \$ 413,344 | | | |
| July | 136,556 | \$ 3.8300 | \$ 523,009 | 139,614 | \$ 0.9600 | \$ 134,029 | 139,614 | \$ 2.3000 | \$ 321,112 | \$ 455,142 | | | |
| August | 133,639 | \$ 3.8300 | \$ 511,837 | 133,873 | \$ 0.9600 | \$ 128,518 | 133,873 | \$ 2.3000 | \$ 307,908 | \$ 436,426 | | | |
| September | 144,219 | \$ 3.8300 | \$ 552,359 | 144,219 | \$ 0.9600 | \$ 138,450 | 144,219 | \$ 2.3000 | \$ 331,704 | \$ 470,154 | | | |
| October | 86,316 | \$ 3.8300 | \$ 330,590 | 91,798 | \$ 0.9600 | \$ 88,126 | 91,798 | \$ 2.3000 | \$ 211,135 | \$ 299,261 | | | |
| November | 92,093 | \$ 3.8300 | \$ 352,716 | 92,093 | \$ 0.9600 | \$ 88,409 | 92,093 | \$ 2.3000 | \$ 211,814 | \$ 300,223 | | | |
| December | 77,640 | \$ 3.8300 | \$ 297,361 | 93,016 | \$ 0.9600 | \$ 89,295 | 93,016 | \$ 2.3000 | \$ 213,937 | \$ 303,232 | | | |
| Total | 1,280,759 | \$ 3.77 | \$ 4,832,071 | 1,325,101 | \$ 0.95 | \$ 1,259,487 | 1,325,101 | \$ 2.28 | \$ 3,016,208 | \$ 4,275,695 | | | |

| Hydro One | Network | | | | Line Connection | | | | Transformation Connection | | | | Total Connection |
|-----------|--------------|-----------|--------------|--|-----------------|-----------|------------|--|---------------------------|-----------|------------|----|------------------|
| Month | Units Billed | Rate | Amount | | Units Billed | Rate | Amount | | Units Billed | Rate | Amount | | Amount |
| January | 36,547 | \$ 3.1942 | \$ 116,738 | | 36,547 | \$ 0.7710 | \$ 28,178 | | 36,547 | \$ 1.7493 | \$ 63,932 | \$ | 92,109 |
| February | 34,430 | \$ 3.1942 | \$ 109,977 | | 34,430 | \$ 0.7710 | \$ 26,546 | | 34,430 | \$ 1.7493 | \$ 60,229 | \$ | 86,774 |
| March | 33,435 | \$ 3.1942 | \$ 106,796 | | 33,435 | \$ 0.7710 | \$ 25,778 | | 33,435 | \$ 1.7493 | \$ 58,487 | \$ | 84,265 |
| April | 32,306 | \$ 3.1942 | \$ 103,192 | | 32,306 | \$ 0.7710 | \$ 24,908 | | 32,306 | \$ 1.7493 | \$ 56,513 | \$ | 81,421 |
| May | 44,457 | \$ 3.1942 | \$ 142,003 | | 44,457 | \$ 0.7710 | \$ 34,276 | | 44,457 | \$ 1.7493 | \$ 77,768 | \$ | 112,044 |
| June | 50,986 | \$ 3.1942 | \$ 162,860 | | 50,986 | \$ 0.7710 | \$ 39,310 | | 50,986 | \$ 1.7493 | \$ 89,190 | \$ | 128,501 |
| July | 45,373 | \$ 3.2915 | \$ 149,345 | | 45,373 | \$ 0.7877 | \$ 35,740 | | 45,373 | \$ 1.9755 | \$ 89,634 | \$ | 125,374 |
| August | 50,212 | \$ 3.2915 | \$ 165,272 | | 50,212 | \$ 0.7877 | \$ 39,552 | | 50,212 | \$ 1.9755 | \$ 99,193 | \$ | 138,745 |
| September | 43,940 | \$ 3.2915 | \$ 144,629 | | 43,940 | \$ 0.7877 | \$ 34,612 | | 43,940 | \$ 1.9755 | \$ 86,804 | \$ | 121,416 |
| October | 34,826 | \$ 3.2915 | \$ 114,629 | | 34,826 | \$ 0.7877 | \$ 27,432 | | 34,826 | \$ 1.9755 | \$ 68,799 | \$ | 96,231 |
| November | 51,659 | \$ 3.2915 | \$ 170,035 | | 51,659 | \$ 0.7877 | \$ 40,692 | | 51,659 | \$ 1.9755 | \$ 102,052 | \$ | 142,744 |
| December | 51,913 | \$ 3.2915 | \$ 170,873 | | 51,913 | \$ 0.7877 | \$ 40,892 | | 51,913 | \$ 1.9755 | \$ 102,555 | \$ | 143,447 |
| Total | 510,084 | \$ 3.25 | \$ 1,656,351 | | 510,084 | \$ 0.78 | \$ 397,916 | | 510,084 | \$ 1.87 | \$ 955,155 | \$ | 1,353,071 |

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

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

| Total | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|--------------|-----------|--------------|--------------|-----------|--------------|-----------------|-----------|--------------|---------------------------|------|--------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 140,240 | \$ 3.5756 | \$ 501,439 | 145,365 | \$ 0.8975 | \$ 130,467 | 145,365 | \$ 2.1241 | \$ 308,772 | | | | \$ 439,239 |
| February | 127,240 | \$ 3.5704 | \$ 454,302 | 130,851 | \$ 0.8955 | \$ 117,181 | 130,851 | \$ 2.1183 | \$ 277,176 | | | | \$ 394,357 |
| March | 120,606 | \$ 3.5670 | \$ 430,201 | 121,598 | \$ 0.8935 | \$ 108,651 | 121,598 | \$ 2.1123 | \$ 256,854 | | | | \$ 365,505 |
| April | 119,928 | \$ 3.5711 | \$ 428,270 | 121,725 | \$ 0.8951 | \$ 108,962 | 121,725 | \$ 2.1171 | \$ 257,706 | | | | \$ 366,668 |
| May | 158,756 | \$ 3.5656 | \$ 566,052 | 162,549 | \$ 0.8938 | \$ 145,282 | 162,549 | \$ 2.1131 | \$ 343,475 | | | | \$ 488,757 |
| June | 175,687 | \$ 3.5603 | \$ 625,501 | 180,561 | \$ 0.8923 | \$ 161,111 | 180,561 | \$ 2.1086 | \$ 380,734 | | | | \$ 541,845 |
| July | 181,929 | \$ 3.6957 | \$ 672,354 | 184,987 | \$ 0.9177 | \$ 169,770 | 184,987 | \$ 2.2204 | \$ 410,746 | | | | \$ 580,516 |
| August | 183,851 | \$ 3.6829 | \$ 677,110 | 184,085 | \$ 0.9130 | \$ 168,070 | 184,085 | \$ 2.2115 | \$ 407,101 | | | | \$ 575,171 |
| September | 188,159 | \$ 3.7042 | \$ 696,988 | 188,159 | \$ 0.9198 | \$ 173,062 | 188,159 | \$ 2.2242 | \$ 418,508 | | | | \$ 591,570 |
| October | 121,142 | \$ 3.6752 | \$ 445,220 | 126,624 | \$ 0.9126 | \$ 115,558 | 126,624 | \$ 2.2108 | \$ 279,934 | | | | \$ 395,492 |
| November | 143,752 | \$ 3.6365 | \$ 522,751 | 143,752 | \$ 0.8981 | \$ 129,101 | 143,752 | \$ 2.1834 | \$ 313,866 | | | | \$ 442,967 |
| December | 129,553 | \$ 3.6142 | \$ 468,234 | 144,929 | \$ 0.8983 | \$ 130,188 | 144,929 | \$ 2.1838 | \$ 316,492 | | | | \$ 446,679 |
| Total | 1,790,843 | \$ 3.62 | \$ 6,488,422 | 1,835,185 | \$ 0.90 | \$ 1,657,403 | 1,835,185 | \$ 2.16 | \$ 3,971,363 | | | | \$ 5,628,766 |

| | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--------------|
| Low Voltage Switchgear Credit (if applicable) | | | | | | | | | | | | | \$ - |
| Total including deduction for Low Voltage Switchgear Credit | | | | | | | | | | | | | \$ 5,628,766 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

| IESO | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|------------------|----------------|---------------------|------------------|----------------|---------------------|---------------------------|----------------|---------------------|---------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 103,693 | \$ 3.8300 | \$ 397,144 | 108,818 | \$ 0.9600 | \$ 104,465 | 108,818 | \$ 2.3000 | \$ 250,281 | \$ 354,747 |
| February | 92,810 | \$ 3.8300 | \$ 355,462 | 96,421 | \$ 0.9600 | \$ 92,564 | 96,421 | \$ 2.3000 | \$ 221,768 | \$ 314,332 |
| March | 87,171 | \$ 3.8300 | \$ 333,865 | 88,163 | \$ 0.9600 | \$ 84,636 | 88,163 | \$ 2.3000 | \$ 202,775 | \$ 287,411 |
| April | 87,622 | \$ 3.8300 | \$ 335,592 | 89,419 | \$ 0.9600 | \$ 85,842 | 89,419 | \$ 2.3000 | \$ 205,664 | \$ 291,506 |
| May | 114,299 | \$ 3.8300 | \$ 437,765 | 118,092 | \$ 0.9600 | \$ 113,368 | 118,092 | \$ 2.3000 | \$ 271,612 | \$ 384,980 |
| June | 124,701 | \$ 3.8300 | \$ 477,605 | 129,575 | \$ 0.9600 | \$ 124,392 | 129,575 | \$ 2.3000 | \$ 298,023 | \$ 422,415 |
| July | 136,556 | \$ 3.8300 | \$ 523,009 | 139,614 | \$ 0.9600 | \$ 134,029 | 139,614 | \$ 2.3000 | \$ 321,112 | \$ 455,142 |
| August | 133,639 | \$ 3.8300 | \$ 511,837 | 133,873 | \$ 0.9600 | \$ 128,518 | 133,873 | \$ 2.3000 | \$ 307,908 | \$ 436,426 |
| September | 144,219 | \$ 3.8300 | \$ 552,359 | 144,219 | \$ 0.9600 | \$ 138,450 | 144,219 | \$ 2.3000 | \$ 331,704 | \$ 470,154 |
| October | 86,316 | \$ 3.8300 | \$ 330,590 | 91,798 | \$ 0.9600 | \$ 88,126 | 91,798 | \$ 2.3000 | \$ 211,135 | \$ 299,261 |
| November | 92,093 | \$ 3.8300 | \$ 352,716 | 92,093 | \$ 0.9600 | \$ 88,409 | 92,093 | \$ 2.3000 | \$ 211,814 | \$ 300,223 |
| December | 77,640 | \$ 3.8300 | \$ 297,361 | 93,016 | \$ 0.9600 | \$ 89,295 | 93,016 | \$ 2.3000 | \$ 213,937 | \$ 303,232 |
| Total | 1,280,759 | \$ 3.83 | \$ 4,905,307 | 1,325,101 | \$ 0.96 | \$ 1,272,097 | 1,325,101 | \$ 2.30 | \$ 3,047,732 | \$ 4,319,829 |

| Hydro One | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|----------------|----------------|---------------------|-----------------|----------------|-------------------|---------------------------|----------------|---------------------|---------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 36,547 | \$ 3.2915 | \$ 120,294 | 36,547 | \$ 0.7877 | \$ 28,788 | 36,547 | \$ 1.9755 | \$ 72,199 | \$ 100,987 |
| February | 34,430 | \$ 3.2915 | \$ 113,327 | 34,430 | \$ 0.7877 | \$ 27,121 | 34,430 | \$ 1.9755 | \$ 68,017 | \$ 95,137 |
| March | 33,435 | \$ 3.2915 | \$ 110,050 | 33,435 | \$ 0.7877 | \$ 26,336 | 33,435 | \$ 1.9755 | \$ 66,050 | \$ 92,386 |
| April | 32,306 | \$ 3.2915 | \$ 106,336 | 32,306 | \$ 0.7877 | \$ 25,448 | 32,306 | \$ 1.9755 | \$ 63,821 | \$ 89,268 |
| May | 44,457 | \$ 3.2915 | \$ 146,329 | 44,457 | \$ 0.7877 | \$ 35,018 | 44,457 | \$ 1.9755 | \$ 87,824 | \$ 122,842 |
| June | 50,986 | \$ 3.2915 | \$ 167,821 | 50,986 | \$ 0.7877 | \$ 40,162 | 50,986 | \$ 1.9755 | \$ 100,723 | \$ 140,885 |
| July | 45,373 | \$ 3.2915 | \$ 149,345 | 45,373 | \$ 0.7877 | \$ 35,740 | 45,373 | \$ 1.9755 | \$ 89,634 | \$ 125,374 |
| August | 50,212 | \$ 3.2915 | \$ 165,272 | 50,212 | \$ 0.7877 | \$ 39,552 | 50,212 | \$ 1.9755 | \$ 99,193 | \$ 138,745 |
| September | 43,940 | \$ 3.2915 | \$ 144,629 | 43,940 | \$ 0.7877 | \$ 34,612 | 43,940 | \$ 1.9755 | \$ 86,804 | \$ 121,416 |
| October | 34,826 | \$ 3.2915 | \$ 114,629 | 34,826 | \$ 0.7877 | \$ 27,432 | 34,826 | \$ 1.9755 | \$ 68,799 | \$ 96,231 |
| November | 51,659 | \$ 3.2915 | \$ 170,035 | 51,659 | \$ 0.7877 | \$ 40,692 | 51,659 | \$ 1.9755 | \$ 102,052 | \$ 142,744 |
| December | 51,913 | \$ 3.2915 | \$ 170,873 | 51,913 | \$ 0.7877 | \$ 40,892 | 51,913 | \$ 1.9755 | \$ 102,555 | \$ 143,447 |
| Total | 510,084 | \$ 3.29 | \$ 1,678,940 | 510,084 | \$ 0.79 | \$ 401,793 | 510,084 | \$ 1.98 | \$ 1,007,670 | \$ 1,409,463 |

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

| Add Extra Host Here (II) | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------------------|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

[illegible]

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

| Rate Class | Rate Description | Unit | Current RTSR- Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR Network |
|--|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0076 | 383,807,908 | 0 | 2,916,940 | 46.6% | 3,025,431 | 0.0079 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0069 | 94,345,475 | 0 | 650,984 | 10.4% | 675,196 | 0.0072 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.7517 | | 964,589 | 2,654,260 | 42.4% | 2,752,980 | 2.8540 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0069 | 1,893,678 | 0 | 13,066 | 0.2% | 13,552 | 0.0072 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.0859 | | 87 | 181 | 0.0% | 188 | 2.1634 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.0753 | | 9,791 | 20,319 | 0.3% | 21,075 | 2.1525 |

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

| Rate Class | Rate Description | Unit | Current RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR- Connection |
|--|--|--------|-----------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0069 | 383,807,908 | 0 | 2,648,275 | 47.0% | 2,646,678 | 0.0069 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 | 94,345,475 | 0 | 603,811 | 10.7% | 603,447 | 0.0064 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.4356 | | 964,589 | 2,349,353 | 41.7% | 2,347,937 | 2.4341 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 | 1,893,678 | 0 | 12,120 | 0.2% | 12,112 | 0.0064 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9224 | | 87 | 167 | 0.0% | 167 | 1.9213 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8829 | | 9,791 | 18,435 | 0.3% | 18,424 | 1.8818 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR- Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Network |
|--|---|--------|---------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|------------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0079 | 383,807,908 | 0 | 3,025,431 | 46.6% | 3,070,112 | 0.0080 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0072 | 94,345,475 | 0 | 675,196 | 10.4% | 685,168 | 0.0073 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.8540 | | 964,589 | 2,752,980 | 42.4% | 2,793,638 | 2.8962 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0072 | 1,893,678 | 0 | 13,552 | 0.2% | 13,753 | 0.0073 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.1634 | | 87 | 188 | 0.0% | 191 | 2.1954 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.1525 | | 9,791 | 21,075 | 0.3% | 21,386 | 2.1843 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Connection |
|--|--|--------|------------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0069 | 383,807,908 | 0 | 2,646,678 | 47.0% | 2,693,946 | 0.0070 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 | 94,345,475 | 0 | 603,447 | 10.7% | 614,224 | 0.0065 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.4341 | | 964,589 | 2,347,937 | 41.7% | 2,389,870 | 2.4776 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0064 | 1,893,678 | 0 | 12,112 | 0.2% | 12,329 | 0.0065 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9213 | | 87 | 167 | 0.0% | 170 | 1.9556 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8818 | | 9,791 | 18,424 | 0.3% | 18,753 | 1.9154 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

| | | | |
|---------------------------------|-------|---------------------|-------|
| Price Escalator | 1.50% | Productivity Factor | 0.00% |
| Choose Stretch Factor Group | V | Price Cap Index | 0.90% |
| Associated Stretch Factor Value | 0.60% | | |

| Rate Class | Current MFC | MFC Adjustment from R/C Model | Current Volumetric Charge | DVR Adjustment from R/C Model | Price Cap Index to be Applied to MFC and DVR | Proposed MFC | Proposed Volumetric Charge |
|--|-------------|-------------------------------|---------------------------|-------------------------------|--|--------------|----------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | 31.58 | | | | 0.90% | 31.86 | 0.0000 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 26.54 | | 0.0197 | | 0.90% | 26.78 | 0.0199 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 202.15 | | 4.0374 | | 0.90% | 203.97 | 4.0737 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 9.83 | | 0.0314 | | 0.90% | 9.92 | 0.0317 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 5.78 | | 15.5436 | | 0.90% | 5.83 | 15.6835 |
| STREET LIGHTING SERVICE CLASSIFICATION | 1.78 | | 6.8009 | | 0.90% | 1.80 | 6.8621 |
| microFIT SERVICE CLASSIFICATION | 5.4 | | | | | 5.4 | |

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Regulatory Charges

| Effective Date of Regulatory Charges | | January 1, 2019 | January 1, 2020 |
|--|--------|-----------------|-----------------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$/kWh | 0.25 | 0.25 |

Time-of-Use RPP Prices

| As of | | May 1, 2019 |
|----------|--------|-------------|
| Off-Peak | \$/kWh | 0.0650 |
| Mid-Peak | \$/kWh | 0.0940 |
| On-Peak | \$/kWh | 0.1340 |

Smart Meter Entry Charge (SME)

| | | |
|--------------------------------|----|------|
| Smart Meter Entry Charge (SME) | \$ | 0.57 |
|--------------------------------|----|------|

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

| | | |
|--|----|-------|
| | \$ | 36.86 |
|--|----|-------|

Miscellaneous Service Charges

| Wireline Pole Attachment Charge | Unit | Current charge | Inflation factor * | Proposed charge ** / *** |
|---|------|----------------|--------------------|--------------------------|
| Specific charge for access to the power poles - per pole/year | \$ | 43.63 | 1.50% | 44.28 |

| Retail Service Charges | | Current charge | Inflation factor* | Proposed charge *** |
|--|----------|----------------|-------------------|---------------------|
| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 100.00 | 1.50% | 101.50 |
| Monthly fixed charge, per retailer | \$ | 40.00 | 1.50% | 40.60 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.00 | 1.50% | 1.02 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.60 | 1.50% | 0.61 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.60) | 1.50% | (0.61) |
| Service Transaction Requests (STR) | | | | |
| Request fee, per request, applied to the requesting party | \$ | 0.50 | 1.50% | 0.51 |
| Processing fee, per request, applied to the requesting party | \$ | 1.00 | 1.50% | 1.02 |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | | | |
| up to twice a year | | no charge | | no charge |
| more than twice a year, per request (plus incremental delivery costs) | \$ | 4.00 | 1.50% | 4.06 |
| Notice of switch letter charge, per letter | \$ | 2.00 | 1.50% | 2.03 |

* inflation factor subject to change pending OEB approved inflation rate effective in 2020

** applicable only to LDCs in which the province-wide pole attachment charge applies

*** subject to change pending OEB order on miscellaneous service charges

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

In the Green Cells below, enter all proposed rate riders/rates. Please note that the following rates/charges are to be entered in the Final Tariff Schedule tab: Monthly Service Charge, Distribution Volumetric Rate and Retail Transmission Rates.

In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".

In column B, choose the associated unit from the drop-down menu.

In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.

In column E, enter the expiry date (e.g. April 30, 2020) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-Total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-Total B refers to rates/rate riders that are considered pass through costs.

| RESIDENTIAL SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|------------------------------------|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|--|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|---|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|---|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

| | | | | | |
|--|--|--|-------------------|--|--|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

| SENTINEL LIGHTING SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|--|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

| STREET LIGHTING SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|--|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

| microFIT SERVICE CLASSIFICATION | UNIT | RATE | | DATE (EG: April 30, 2020) | SUB-TOTAL |
|---------------------------------|------|------|-------------------|---------------------------|-----------|
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |
| | | | - effective until | | |

APPENDIX F:
GA ANALYSIS WORK FORM



Ontario Energy Board

GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name ELEXICON ENERGY INC.-WHITBY RATE ZONE

Note 1 Please select "Yes" in column D for any year being requested for disposition

| | |
|------|-----|
| 2014 | No |
| 2015 | No |
| 2016 | No |
| 2017 | Yes |
| 2018 | Yes |

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

| Year | Annual Net Change in Expected GA Balance from GA Analysis | Net Change in Principal Balance in the GL | Reconciling Items | Adjusted Net Change in Principal Balance in the GL | Unresolved Difference | \$ Consumption at Actual Rate Paid | Unresolved Difference as % of Expected GA Payments to IESO |
|--------------------|---|---|-------------------|--|-----------------------|------------------------------------|--|
| 2017 | \$ 459,784 | \$ 675,912 | \$ (216,166) | \$ 459,747 | \$ (38) | \$ 28,467,800 | 0.0% |
| 2018 | \$ (348,047) | \$ (545,705) | \$ 203,587 | \$ (342,118) | \$ 5,929 | \$ 23,239,533 | 0.0% |
| Cumulative Balance | \$ 111,737 | \$ 130,207 | \$ (12,579) | \$ 117,629 | \$ 5,892 | \$ 51,707,334 | N/A |



GA Analysis Workform

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

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

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Please confirm that the above RRR data is accurate

Confirmed

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

Note 4 **Analysis of Expected GA Amount**

| Year | 2017 | | | | | | | | |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------|
| Calendar Month | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Variance (\$) |
| | F | G | H | I = F-G+H | J | K = I*J | L | M = I*L | =M-K |
| January | 28,184,592 | | | 28,184,592 | 0.06687 | \$ 1,884,704 | 0.08227 | \$ 2,318,746 | \$ 434,043 |
| February | 25,037,816 | | | 25,037,816 | 0.10559 | \$ 2,643,743 | 0.08639 | \$ 2,163,017 | \$ (480,726) |
| March | 28,564,887 | | | 28,564,887 | 0.08409 | \$ 2,402,021 | 0.07135 | \$ 2,038,105 | \$ (363,917) |
| April | 24,355,525 | | | 24,355,525 | 0.06874 | \$ 1,674,199 | 0.10778 | \$ 2,625,038 | \$ 950,840 |
| May | 27,180,271 | | | 27,180,271 | 0.10623 | \$ 2,887,360 | 0.12307 | \$ 3,345,076 | \$ 457,716 |
| June | 25,154,345 | | | 25,154,345 | 0.11954 | \$ 3,006,950 | 0.11848 | \$ 2,980,287 | \$ (26,664) |
| July | 21,429,563 | | | 21,429,563 | 0.10652 | \$ 2,282,677 | 0.11280 | \$ 2,417,255 | \$ 134,578 |
| August | 22,568,699 | | | 22,568,699 | 0.11500 | \$ 2,594,250 | 0.10109 | \$ 2,280,459 | \$ (313,792) |
| September | 19,225,112 | | | 19,225,112 | 0.12739 | \$ 2,449,087 | 0.08864 | \$ 1,704,114 | \$ (744,973) |
| October | 21,375,958 | | | 21,375,958 | 0.10212 | \$ 2,182,913 | 0.12563 | \$ 2,685,462 | \$ 502,549 |
| November | 18,811,125 | | | 18,811,125 | 0.11164 | \$ 2,100,074 | 0.09704 | \$ 1,825,432 | \$ (274,642) |
| December | 22,643,753 | | | 22,643,753 | 0.08391 | \$ 1,900,037 | 0.09207 | \$ 2,084,810 | \$ 184,773 |
| Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year) | 284,521,646 | - | - | 284,521,646 | | \$ 28,008,016 | | \$ 28,467,800 | \$ 459,784 |

Calculated Loss Factor

1.0496

Note 5 **Reconciling Items**

| | Item | Amount | Explanation | Principal Adjustments | | |
|----|---|-------------|-------------|--|--|--|
| | Net Change in Principal Balance in the GL (i.e. Transactions in the Year) | 675,912 | | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation | \$ Principal Adjustment on DVA Continuity Schedule |
| 1a | True-up of GA Charges based on Actual Non-RPP Volumes - prior year | \$ 18,359 | | Yes | | \$ 18,359 |
| 1b | True-up of GA Charges based on Actual Non-RPP Volumes - current year | -\$ 29,120 | | Yes | | \$ (29,120) |
| 2a | Remove prior year end unbilled to actual revenue differences | \$ 33,003 | | No | Excluded from 2016 | |
| 2b | Add current year end unbilled to actual revenue differences | -\$ 193,106 | | Yes | | \$ (193,106) |
| 3a | Remove difference between prior year accrual/forecast to actual from long term load transfers | | | | | |
| 3b | Add difference between current year accrual/forecast to actual from long term load transfers | | | | | |
| 4 | Remove GA balances pertaining to Class A customers | | | | | |
| 5 | Significant prior period billing adjustments recorded in current year | | | | | |
| 6 | Differences in GA IESO posted rate and rate charged on IESO invoice | -\$ 45,302 | | No | Not a Principal Adj | |
| 7 | Differences in actual system losses and billed TLFs | | | | | |
| 8 | Others as justified by distributor | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| | | | | Total Principal Adjustments on DVA Continuity Schedule | | |
| | | | | \$ (203,867) | | |

| | | |
|--------|--|------------|
| Note 6 | Adjusted Net Change in Principal Balance in the GL | \$ 459,747 |
| | Net Change in Expected GA Balance in the Year Per Analysis | \$ 459,784 |
| | Unresolved Difference | \$ (38) |
| | Unresolved Difference as % of Expected GA Payments to IESO | 0.0% |



GA Analysis Workform

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

| Year | | 2018 | | |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 866,748,674 | kWh | 100% |
| RPP | A | 482,183,513 | kWh | 55.6% |
| Non RPP | B = D+E | 384,565,161 | kWh | 44.4% |
| Non-RPP Class A | D | 139,259,185 | kWh | 16.1% |
| Non-RPP Class B* | E | 245,305,976 | kWh | 28.3% |

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Please confirm that the above RRR data is accurate

Confirmed

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

Note 4 **Analysis of Expected GA Amount**

| Year | 2018 | | | | | | | | |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------|
| Calendar Month | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Variance (\$) |
| | F | G | H | I = F-G+H | J | K = I*J | L | M = I*L | =M-K |
| January | 21,326,201 | | | 21,326,201 | 0.08777 | \$ 1,871,801 | 0.06736 | \$ 1,436,533 | \$ (435,268) |
| February | 19,472,466 | | | 19,472,466 | 0.07333 | \$ 1,427,916 | 0.08167 | \$ 1,590,316 | \$ 162,400 |
| March | 21,493,716 | | | 21,493,716 | 0.07877 | \$ 1,693,060 | 0.09481 | \$ 2,037,819 | \$ 344,759 |
| April | 19,219,729 | | | 19,219,729 | 0.09810 | \$ 1,885,455 | 0.09959 | \$ 1,914,093 | \$ 28,637 |
| May | 21,156,717 | | | 21,156,717 | 0.09392 | \$ 1,987,039 | 0.10793 | \$ 2,283,444 | \$ 296,406 |
| June | 20,175,570 | | | 20,175,570 | 0.13336 | \$ 2,690,614 | 0.11896 | \$ 2,400,086 | \$ (290,528) |
| July | 23,395,383 | | | 23,395,383 | 0.08502 | \$ 1,989,075 | 0.07737 | \$ 1,810,101 | \$ (178,975) |
| August | 24,635,064 | | | 24,635,064 | 0.07790 | \$ 1,919,071 | 0.07490 | \$ 1,845,166 | \$ (73,905) |
| September | 21,647,920 | | | 21,647,920 | 0.08424 | \$ 1,823,621 | 0.08584 | \$ 1,858,257 | \$ 34,637 |
| October | 20,320,932 | | | 20,320,932 | 0.08921 | \$ 1,812,830 | 0.12059 | \$ 2,450,501 | \$ 637,671 |
| November | 20,380,379 | | | 20,380,379 | 0.12235 | \$ 2,493,539 | 0.09855 | \$ 2,008,486 | \$ (485,053) |
| December | 21,673,820 | | | 21,673,820 | 0.09198 | \$ 1,993,558 | 0.07404 | \$ 1,604,730 | \$ (388,828) |
| Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year) | 254,897,898 | - | - | 254,897,898 | | \$ 23,587,580 | | \$ 23,239,533 | \$ (348,047) |

Calculated Loss Factor

1.0391

Note 5 **Reconciling Items**

| Item | | Amount | Explanation | Principal Adjustments | | |
|---|---|-------------|-------------|--|--|--|
| Net Change in Principal Balance in the GL (i.e. Transactions in the Year) | | | | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation | \$ Principal Adjustment on DVA Continuity Schedule |
| | | -\$ 545,705 | | | | |
| 1a | True-up of GA Charges based on Actual Non-RPP Volumes - prior year | \$ 29,120 | | Yes | | \$ 29,120 |
| 1b | True-up of GA Charges based on Actual Non-RPP Volumes - current year | \$ - | | | | |
| 2a | Remove prior year end unbilled to actual revenue differences | \$ 193,106 | | Yes | | \$ 193,106 |
| 2b | Add current year end unbilled to actual revenue differences | -\$ 18,294 | | Yes | | \$ (18,294) |
| 3a | Remove difference between prior year accrual/forecast to actual from long term load transfers | | | | | |
| 3b | Add difference between current year accrual/forecast to actual from long term load transfers | \$ - | | | | |
| 4 | Remove GA balances pertaining to Class A customers | \$ - | | | | |
| 5 | Significant prior period billing adjustments recorded in current year | \$ - | | | | |
| 6 | Differences in GA IESO posted rate and rate charged on IESO invoice | -\$ 345 | | No | Not a Principal Adj | |
| 7 | Differences in actual system losses and billed TLFs | | | | | |
| 8 | Others as justified by distributor | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| | | | | Total Principal Adjustments on DVA Continuity Schedule | | |
| | | | | \$ 203,932 | | |

| | | |
|--------|--|--------------|
| Note 6 | Adjusted Net Change in Principal Balance in the GL | \$ (342,118) |
| | Net Change in Expected GA Balance in the Year Per Analysis | \$ (348,047) |
| | Unresolved Difference | \$ 5,929 |
| | Unresolved Difference as % of Expected GA Payments to IESO | 0.0% |
| | | |

APPENDIX F-1: GA METHODOLOGY DESCRIPTION

Appendix A

GA Methodology Description

Questions on Accounts 1588 & 1589¹

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

Reconciliation of Account 1588 - 2018

| | Principal Adjustments | Was the amount a "Principal Adjustment" in the previous year? (Y/N) |
|---|-----------------------|---|
| Balance December 31, 2018 | -188,895 | |
| Reversals of Principal Adjustments - previous year | | |
| 1. Reversal of Cost of Power accrual from previous year | | |
| 2. Reversal of CT 1142 true-up from the previous year | | |
| 3. Unbilled to billed adjustment for previous year | | |
| 4. Reversal of RPP vs. Non-RPP allocation | | |
| Sub-Total Reversals from previous year (A): | | |
| Principal Adjustments - current year | | |
| 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 | -41,319 | no |
| 8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption | | |
| 9. Other | | |
| Sub-Total Principal Adjustments for 2018 consumption (B) | -41,319 | |
| Total Principal Adjustments shown for 2018 (A + B) | -41,319 | |
| Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule) | -230,214 | |

Note: \$-230,214 matches cell BG28 on the DVA Continuity Schedule. Interest balance for 2018 plus projected interest would need to be added to tie to the total claim amount.

¹In 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.

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:
- 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.
 - 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.
 - If another approach is used, please explain in detail.
 - 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.

Ellexicon Energy – Whitby Rate Zone (“EW”) uses a slightly different approach however the approach results in a similar outcome as that described in (a.). The result of following the approach in (a.), for Account 1588 is:

Account 1588

- CT 1142: As per Table 32 of the OEB Accounting Guidance, the final actual amount settled through CT 1142 is:
 - RPP Revenue
 - less RPP Energy
 - less RPP GA
- CT 148: RPP GA – 4705 as per Table 27 of the OEB Accounting Guidance

Account 1588 net impact (i. and ii.) = “RPP Revenue less RPP Energy”.

EW books the actual net result for “RPP Revenue less RPP Energy” to Account 1588 (posted directly from CIS billing transactions). A balance sheet clearing account for IESO AR/AP includes postings for estimate claims CT 1142 and the estimated split of GA for RPP consumption in CT 148. As a result, Account 1588 does not carry the risk of misstatement of balances since estimates used for initial IESO claims (1142 and RPP portion of 148) is kept in an IESO AR/AP clearing account.

CT 148 Non-RPP portion is posted to Account 1589. As a result, any true-ups for the CT 148 amounts between RPP and Non-RPP portion is booked between Account 1589 and the IESO AR/AP clearing account.

While this approach is a slight variation of those approaches outlined in the question, EW has reviewed the Accounting Guidance for 1588 and 1589 and is confident the approach provides the intended results and also ensures Account 1588 does not hold the temporary differences between actuals and estimates that will eventually be settled with the IESO.

The approach described in response to the above questions has been used consistently for all undisposed balances. Slight changes were made to the process in 2019 after review of the accounting guidance (see Appendix I for more details). No adjustments were required for historical balances as they were below the materiality threshold identified in the OEB's Account Guidance Q&As.

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).

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

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

The current process outlined in Q1 ensures that no-true up is required for Account 1588 since actual results are posted through the CIS system. True-ups are done through the balance sheet clearing account which is settled with the IESO. Any timing differences are addressed in the DVA continuity.

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

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

- d. Which months from 2018 were trued up in 2019?
 - i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

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

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

As per process outlined in Q1, this is N/A as CT 1142 true-ups only impact the balance sheet clearing account which is settled with the IESO. However, as per the OEB Accounting Guidance, EW has included the unbilled revenue true-up amount to actual. While EW has included this amount, it is not clear why a true-up for unbilled to actual revenue is necessary since unbilled revenue is generally accepted for audit financials and in other variance accounts.

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).

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

- Account 1589 for the estimated non-RPP customer portion
 - Clearing account (IESO AR/AP settlement) for the estimated portion related to RPP customers.
- 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.

The billing system setups are maintained to allow the billing transactions to be analyzed by calendar month (using effective dates attached to GA rates). This provides the billing statistic information (kWh) for non-RPP customers by calendar month which is used to multiply against the actual GA rate. This generates the actual GA costs in CT 148 associated with non-RPP customers. Any difference versus the original estimate is posted (offsetting entry is to the balance sheet clearing account for IESO settlements). EW has tested its methodology against the OEB accounting guidance. Small differences in methodology were noted that relate to the treatment of unaccounted for energy (UFE). These have been address in 2019 and differences were below the materiality threshold for historical year 2018. Please see Appendix I for more details on the results of the review.

- 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?

The estimated non-RPP kWhs (less Class A) are used as the basis to determine the proportion of CT148 that is recorded initially in Account 1589.

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

- e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP
- i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

The true up was recorded in the 2018 General Ledger

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

Since the true ups were recorded in the 2018 General Ledger, no adjusted was required in the DVA Continuity Schedule related to CT 148.

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

- 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.

Not applicable.

- 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.

Confirmed

APPENDIX G:
ACCOUNT 1595 ANALYSIS WORK
FORM



1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name

Ellexicon Energy Inc.-Whitby Rate Zone

Utility name must be selected

Please select "yes" for the 1595 Rate Years being Requested
for Disposition

| | |
|------|-----|
| 2012 | No |
| 2013 | No |
| 2014 | No |
| 2015 | No |
| 2016 | Yes |
| 2017 | Yes |

1595 Analysis Workform

| Step 1 | Components of the 1595 Account Balances: | Principal Balance Approved for Disposition | Carrying Charges Balance Approved for Disposition | Total Balances Approved for Disposition | Rate Rider Amounts Collected/(Returned) | Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition | Carrying Charges Recorded on Net Principal Account Balances | Total Residual Balances | Collections/Returns Variance (%) |
|--------|---|---|--|--|--|--|---|-------------------------|-------------------------------------|
| | Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment | -\$58,452 | -\$34,531 | -\$92,983 | -\$68,250 | -\$24,733 | -\$253 | -\$24,986 | 26.6% |
| | Account 1589 - Global Adjustment | \$1,938,016 | \$44,864 | \$1,982,880 | \$1,971,164 | \$11,716 | \$9,408 | \$21,124 | 0.6% |
| | Total Group 1 and Group 2 Balances | \$1,879,563 | \$10,333 | \$1,889,896 | \$1,902,913 | -\$13,017 | \$9,155 | -\$3,862 | -0.7% |
| | Total residual balance per continuity schedule: | | | | | | | -\$3,862 | |
| | Difference (any variance should be explained): | | | | | | | \$0 | |

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

| | | | |
|--------|--|---|-----|
| Step 2 | Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column G | Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) | Yes |
| | | Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP | Yes |
| | | Rate Rider - RSVA - Global Adjustment | No |
| | | Rate Rider - RSVA - Group 2 Accounts (If a separate Group 2 rate rider was created) | No |
| | | Other 1 | No |
| | | Other 2 | No |
| | | Other 3 | No |

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

12

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

| Rate Class | Unit | Allocated Balance to Rate Class as Approved by OEB | Denominator Used in Rider Calculation as Approved by OEB (annualized) | Calculated Rate Rider as Approved by OEB | Projected Consumption over Recovery Period | Billed Consumption (kWh/kW) that the rider was applied against** | Forecasted versus billed Consumption Variance (kWh/kW) | Calculated Variance (\$) | Calculated Variance (%) |
|--|------|--|---|--|--|--|--|--------------------------|-------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 204,304 | 354,735,995 | \$0.0006 | 354,735,995 | 365,206,700 | -10,470,705 | (\$6,282) | -3.1% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 59,146 | 85,014,850 | \$0.0007 | 85,014,850 | 87,855,163 | -2,840,313 | (\$1,988) | -3.4% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 354,744 | 953,957 | \$0.3719 | 953,957 | 957,600 | -3,643 | (\$1,355) | -0.4% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 209 | 1,748,609 | \$0.0001 | 1,748,609 | 1,743,258 | 5,351 | \$1 | 0.3% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 37 | 101 | \$0.3653 | 101 | 85 | 16 | \$6 | 15.4% |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 4,874 | 24,758 | \$0.1969 | 24,758 | 16,121 | 8,637 | \$1,701 | 34.9% |
| microFIT SERVICE CLASSIFICATION | | | | | | | | | |
| TOTAL | | \$623,313 | | | | | | (\$7,919) | -1.3% |

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

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

12

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

| Rate Class | Unit | Allocated Balance to Rate Class as Approved by OEB | Denominator Used in Rider Calculation as Approved by OEB (annualized) | Calculated Rate Rider as Approved by OEB | Projected Consumption over Recovery Period | Billed Consumption (kWh/kW) that the rider was applied against** | Forecasted versus billed Consumption Variance (kWh/kW) | Calculated Variance (\$) | Calculated Variance (%) |
|--|------|--|---|--|--|--|--|--------------------------|-------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | -297,553 | 354,735,995 | (\$0.0008) | 354,735,995 | 365,206,700 | -10,470,705 | \$8,377 | -2.8% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | -71,311 | 85,014,850 | (\$0.0008) | 85,014,850 | 87,855,163 | -2,840,313 | \$2,272 | -3.2% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | -338,217 | 944,832 | (\$0.3580) | 944,832 | 948,322 | -3,490 | \$1,250 | -0.4% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | -1,467 | 1,748,609 | (\$0.0008) | 1,748,609 | 1,743,258 | 5,351 | (\$4) | 0.3% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | | -30 | 101 | (\$0.3014) | 101 | 85 | 16 | (\$5) | 15.4% |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | -7,719 | 24,758 | (\$0.3118) | 24,758 | 16,121 | 8,637 | (\$2,693) | 34.9% |
| microFIT SERVICE CLASSIFICATION | | | | | | | | | |
| TOTAL | | (\$716,297) | | | | | | \$9,196 | -1.3% |

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

| | |
|---|------------|
| SUMMARY | |
| Total Calculated Account Balance | \$1,278 |
| Total Account Residual Balance per Step 1 above | (\$13,017) |
| Unreconciled Differences*** | \$14,295 |

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

Additional Notes and Comments

The Group 1 balance (excluding GA) is made up of two allocated DV amounts: one for all customers and the other for non-WMP only. When these two components are analysed independently, the residual balance of each is not considered material (falls below the variance level of 10% that would require further analysis and explanation). As a result, no additional analysis is required. Please see the Manager Summary for more detail. The data for billed consumption is not materially different from the data submitted in RRR 2.1.5.4 filings.

1595 Analysis Workform

Step 1

| Components of the 1595 Account Balances: | Principal Balance Approved for Disposition | Carrying Charges Balance Approved for Disposition | Total Balances Approved for Disposition | Rate Rider Amounts Collected/(Returned) | Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition | Carrying Charges Recorded on Net Principal Account Balances | Total Residual Balances | Collections/Returns Variance (%) |
|---|---|--|--|--|--|---|-------------------------|-------------------------------------|
| Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment | \$573,868 | \$14,894 | \$588,762 | \$551,287 | \$37,475 | \$3,592 | \$41,068 | 6.4% |
| Account 1589 - Global Adjustment | \$56,136 | \$0 | \$56,136 | \$56,136 | \$0 | \$0 | \$0 | 0.0% |
| Total Group 1 and Group 2 Balances | \$630,004 | \$14,894 | \$644,898 | \$607,423 | \$37,475 | \$3,592 | \$41,068 | 5.8% |
| Total residual balance per continuity schedule: | | | | | | | \$41,068 | |
| Difference (any variance should be explained): | | | | | | | \$0 | |

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

Additional Notes and Comments

APPENDIX H:

SETTLEMENT PROCESS WITH IESO

WHITBY HYDRO ELECTRIC CORPORATION

IESO SETTLEMENT PROCESS AND PROCEDURE OVERVIEW

Timeline

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

Global Adjustment (GA)

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

Consumption Estimates

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

Estimated RPP kWh consumption =

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

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

IESO settlement of RPP – market price

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

IESO Settlement of RPP GA

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

True-Up Process

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

Embedded Generation

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

WHITBY HYDRO ELECTRIC CORPORATION
IESO SETTLEMENT PROCESS AND PROCEDURE OVERVIEW

Internal Control Tests

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

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

**APPENDIX I:
OEB ACCOUNTING GUIDANCE
RELATED TO ACCOUNTS 1588 RSVA
POWER AND 1589 RSVA GLOBAL
ADJUSTMENT
(the “Accounting Guidance”)**

1 Background

2 On July 20, 2018, the OEB issued a letter advising LDCs of the OEB’s initiative to standardize the
3 accounting processes used by distributors related to RPP settlements and accounting procedures to
4 improve the accuracy of the commodity pass-through accounts: Account 1588 – RSVA Power, and
5 Account 1589 – Global Adjustment. The OEB consulted with the IESO and six distributors by way of
6 webinar and individual conference calls in 2018. On February 21, 2019, the Accounting Guidance related
7 to Accounts 1588 and 1589 was released and training sessions were held in April 2019 and a Q&A
8 document was published in July 2019.

9 EW has completed a thorough review of the accounting guidance issued by the OEB and participated in
10 the OEB training session held on April 15, 2019. EW was also one of the six LDCs involved in the
11 consultation process to assist Board Staff in reviewing and providing feedback regarding drafts of the
12 accounting guidance in the fall of 2018.

13 The merge of Whitby Hydro Electric Corporation and Veridian Connections Inc. to form Elexicon Energy
14 Inc. took place on April 1, 2019. The recently merged organization continues its process to review
15 departmental structures, resource requirements, critical business systems and processes with a goal to
16 move towards an integrated and unified organization that can operate efficiently and effectively to provide
17 safe, reliable power and quality service to customers in all service areas. To do this effectively and limit
18 risk to both the organization and its valued customers, this requires time and careful planning. One of the
19 key systems to address is the customer information system (CIS) which houses sensitive customer
20 information, rates, and through which billing activity and processes are run. It is essentially the “cash
21 register” of the business and generates all electricity customer bills. Another critical system is the
22 financial system (FS) which is used to track and measure financial performance of the business and
23 produce financial statements for management, stakeholders and audit purposes.

24 Currently, both of the legacy LDCs use the same CIS system however the system allows flexibility in how
25 to structure customer information, rates, billing codes and posting of billing transactions to general ledger
26 accounts. In several areas, each of the legacy CIS systems and processes are designed and setup quite
27 differently. One of the differences is in how the general ledger accounts are assigned for various
28 components that capture and track billing data related to Regulated Price Plan (RPP) and the related spot
29 (or market) pricing that is attached to those transactions. This data is critical to the settlement process,
30 and for EW, the data is used extensively to facilitate the flow of data to revenue accounts which are linked
31 to the Commodity (1588), Global Adjustment (1589) accounts and monthly settlement filings with the
32 IESO.

33 As of the date of this application, Elexicon Energy Inc.’s business areas are managing day-to-day
34 operations through the current legacy systems and processes, and in parallel, have begun to turn

attention to the important project of migrating to a single CIS and FS. These projects are expected to be completed sometime in 2020. Given the significant activities currently underway as a result of the merge, and the interconnection of the CIS and FS, any changes to current processes used to facilitate monthly settlement claims with the IESO and ensuring balances related to Accounts 1588 and 1589 must be reviewed, and practical consideration given to the cost and considerable effort involved in making the changes with a clear understanding of the underlying impact that such changes will have on other processes and systems. It is imperative that the FS and financial reporting and analysis (specifically revenue transactions posted to the FS from the CIS) are understood to determine the best approach and timing for implementation of changes. These factors must also be weighed against any incremental benefits.

Overview - Comparison of Methodologies

EW understands the genesis of the OEB's regulatory accounting guidance which came from very real concerns that affected customers, LDCs and the IESO. EW also is mindful that attempting to standardize processes can have some benefits especially in a complex environment of settlements and the impacts it has on customers. However, in designing its CIS setups and processes, EW also valued the importance of ensuring that data used for monthly settlements with the IESO and through OEB variance accounts remained directly connected to transactions flowing from the billing system. This ensures a strong linkage between actual billing and settlement to ensure accuracy and integrity of the variance accounts and impacts to RPP and non-RPP customers.

Based on a fulsome review of EW's current methodology as compared to the OEB's regulatory accounting guidance, the table below summarizes the similarities and differences based on final outcomes (using final actual data) for revenue and cost accounts that are used to derive Account 1588 and 1589 variances. The differences in methodology can be summarized into those related to how the unaccounted for energy (UFE) is split between RPP and Non-RPP kWhs and the resulting dollar impact. As the current EW process allows actual retail billing to automatically flow through to form part of the settlement calculations with the IESO, the UFE is handled in a different manner outlined in the OEB guidance. A table summarizing differences is provided below.

1

| | | EW | OEB |
|-------------------------------|--|--|--|
| Sale of Energy Revenue | RPP @ RPP rates | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Energy Cost (4705) | Energy CT 101 FIT CT 1142 GA – RPP CT 148 1598 Final Settlement | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Split: Retail kWh + total UFE Based on Retail kWh | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Split: Wholesale kWh Based on Wholesale kWh |
| | | | |
| GA Revenue | Non-RPP Class A Non-RPP Class B | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> |
| GA Cost (4707) | GA - Non-RPP Class A CT 147 GA - Non-RPP Class B CT 148 | <input checked="" type="checkbox"/> Split: Retail kWh | <input checked="" type="checkbox"/> Split: Wholesale kWh |

2

3 EW also records entries to 4705 each month to ensure that timing differences in estimate vs. actuals
4 (billed and unbilled) related to the GA – RPP CT 148 and 1598 settlements are cleared so that the
5 impacts do not erroneously affect the variance account 1588 but instead reside on the balance sheet in a
6 IESO clearing account (A/R or A/P). As a result, true-ups occur naturally as billing flows through and
7 settlement true-ups related to the IESO are kept separate and don't impact the variance account balance.

8 Materiality Review

9 EW has taken time to re-review its existing processes against the accounting guidance for both the
10 current year and historical year (2018), with a specific objective to assess and compare the final outcome
11 of each method to determine whether there are any material differences. In doing so, EW determined
12 that the main differences were as follows:

- 13 • Allocation of the Unaccounted for Energy (UFE) between RPP and non-RPP
- 14 • Timing differences

15 2019:

16 The differences related to the allocation of the UFE have been reviewed for the Jan-April 2019 timeframe
17 and they were not considered material but have been modeled to quantify and adjustment entries posted
18 in the general ledger to be consistent with the OEB's accounting guidance outcome. As EW's
19 methodology is linked directly to the billing transactions, sufficient time must pass to complete billing
20 cycles related to consumption in a given month before the necessary adjustment can be assessed and

posted in the general ledger. The next review and adjustment will occur for the May – July 2019 timeframe. To ensure EW’s methodology is aligned with the OEB’s accounting guidance for 2019 and going forward, the following steps have been taken:

- Adjust the current EW process to incorporate a split of actual GA costs (CT 148) to reflect proportional split of UFE so that they reflect the costs at a Wholesale kWh level for both RPP and Non-RPP.
- Complete a true-up review of the EW methodology results as compared to the OEB methodology results based on actuals. EW proposes to complete this a minimum of four times per year. Each review will result in a single journal entry to align the EW methodology outcome with the OEB accounting guidance outcome so to ensure the treatment of UFE is incorporated into the 1598 Final Settlement calculation. The OEB’s Excel model has been refined to facilitate the comparison of outcomes using final actual data. A copy of the Excel model for 2019 Jan – Apr and 2018 have been included with this application (*Ellexicon_Whitby RZ_2020_Accounting Guidance 2018 Analysis_20190812 & Ellexicon_Whitby RZ_2020_Accounting Guidance 2019 Analysis_20190812*). Actual data has been incorporated into Tables 22-30 and Table 32 and a comparison is provided.
- Timing related differences are naturally addressed as billing occurs (similar to other variance accounts). For the purpose of reviewing variance account balances as part of a future rate application which incorporate 2019, adjustments for timing differences will be reflected in the continuity schedule consistent with OEB accounting guidance.

2018:

While the review of the first four months of 2019 did not indicate any material differences, EW expanded its review to include the historical year 2018. The review for 2018 resulted in differences below the materiality threshold. The OEB published Accounts 1588 and 1589 Q&As (“1588/1589 Q&As”) which outline the materiality threshold as follows:

A29. In general, the materiality threshold to be used in assessing total adjustments to historical balances of each commodity account is as follows:

- *Account 1589 – 0.5% of annual GA costs (Account 4707 Charges – Global Adjustment from the year pertaining to the balance requested for disposition*
- *Account 1588 – 0.5% of the annual Cost of Power (Account 4705 Power Purchased) from the year pertaining to the balance requested for disposition*

In the case where an adjustment affects both accounts, but only adjustments to one account is above the materiality threshold, the adjustment to both accounts must be made to ensure that the books are balanced upon making any adjustments. Adjustments should be fully explained in a rate application and treatment of these adjustments will be determined on a case-by-case basis.

1 A summary of the 2018 review, differences and materiality threshold test is provided:

| <u>Sale of Energy</u> | EW Method | OEB Method | Difference | |
|--|------------|--------------|------------|-----|
| RPP - Spot | 12,845,852 | | | |
| RPP - actual differential - Billing from CIS Final (RPP - spot) | 28,706,182 | | | |
| RPP Revenue | 41,552,034 | 41,552,034 | 0 | |
| Non-RPP Revenue | 9,572,024 | 9,572,024 | - | |
| | 51,124,058 | 51,124,057 | 0 | |
| <u>Cost of Energy (4705)</u> | | | | |
| Net Energy Cost Settlement (IESO charge type 101) | 22,132,742 | 22,132,742 | | |
| FIT/MicroFit @ spot | 158,867 | 158,867 | | |
| RPP - actual differential - Billing from CIS Final (RPP - spot)* | 28,706,182 | | | |
| GA RPP Portion | | 45,139,435 | | |
| 1598 Final Settlement | | (16,624,574) | | |
| | 50,997,791 | 50,806,471 | 191,320 | (4) |
| 1588 Variance Account - Final(after true-up) | (126,266) | (317,586) | 191,320 | |

Materiality Threshold
0.5%
254,032

* This line is effectively a combination of the net impact of GA RPP Portion plus 1598 Final Settlement

Comparison:

| | |
|---|----------------|
| (4) Difference in 1598 Final Settlement | 353,251 |
| Difference in GA RPP Portion | (161,931) |
| | <u>191,321</u> |

| <u>GA Revenue</u> | EW Method | OEB Method | Difference | |
|---------------------------------------|------------|------------|------------|-----|
| GA - Class B Non-RPP Revenue | 23,585,615 | 23,585,615 | | |
| GA - Class A Revenue | 9,354,069 | 9,354,069 | | |
| GA - Total Revenue | 32,939,684 | 32,939,684 | - | |
| <u>GA - Cost (4707)</u> | | | | |
| GA - Class A Cost | 9,354,069 | 9,354,069 | | |
| GA - Class B Cost | 23,221,100 | 23,059,148 | | |
| GA - Total Cost | 32,575,169 | 32,413,217 | 161,952 | (1) |
| 1589 Variance Account (after true-up) | (364,515) | (526,467) | 161,952 | |

Materiality Threshold
0.5%
162,066

(1) Wholesale vs Retail Volume Differences (UAF Energy)

| | Retail kWh | Wholesale kWh | Diff | Rate | \$ Amount |
|------------------------|-------------|---------------|-----------|---------|-----------|
| GA - Class B Non-RPP | 254,897,897 | 253,199,063 | 1,698,834 | 0.09110 | 154,763 |
| Small Price Difference | | 253,199,063 | | 0.00003 | 7,189 |
| | | | | | 161,952 |

- 2
- 3 The excel model The 1588/1589 Q&A addresses the need for adjustments related to historical balances
- 4 based on a materiality threshold as follows:

- 5 A28. The accounting guidance is effective January 1, 2019 and is to be implemented by August
- 6 31, 2019. Utilities are expected to consider the accounting guidance in the context of historical

balance before January 1, 2019 that have yet to be disposed on a final basis (including 2018 balances that may be requested for disposition).

The expectation of final disposition requests of commodity pass-through account balances are as follows:

1. Approved interim disposition or no disposition requested for historical balances

Some utilities may have received approval for interim disposition of historical account balances or did not request disposition of account balances in their last rate application. If these utilities have reviewed the historical balances (including 2018 balance) in the context of the new accounting guidance and are confident that there are no systemic issues with their RPP settlement and related accounting processes, they may request final disposition of account balances in their next rate application. If these utilities identified errors or discrepancies that materially affect the ending account balances, utilities may be guided by the materiality threshold in the subsequent question in determining whether adjustments to the account balances are required. Utilities should adjust their account balances (if necessary) prior to requesting final disposition.

2. No disposition of historical balances and concerns noted

Utilities that did not receive approval for disposition of historical account balances due to concerns noted in the decision of their rate application should apply the accounting guidance to those balances as well as the 2018 balance and adjust the balances as necessary, prior to requesting final disposition.

EW falls into the category outlined in scenario 1 above. The review provided demonstrates that methodology outcome differences fall below the materiality threshold. As a result, there are no adjustments required for either Account 1588 or 1589 for historical balances related to the new accounting guidance.

Conclusion and Request

EW has completed its review of the OEB's accounting guidance. Notable conclusions have been summarized below:

- EW identified that the difference in outcomes using EW methodology as compared to OEB methodology relates to the allocation of UFE between RPP and Non-RPP.
- EW adopted reasonable modifications to existing processes to eliminate the effects of any differences in outcomes starting in 2019
- EW compared historical data (2018) and determined that the differences in outcomes were below the materiality threshold and as a result, no historical adjustments are required.
- EW will incorporate any adjustments related to impacts of timing differences for 2019 going forward into continuity schedules in future rate applications.

EW also took some time to assess some of the pros and cons of its 2019 approach as compared to the OEB methodology:

1

| PROS | CONS |
|---|--|
| <p>Drivers of variance account balances remain directly linked to all CIS billing transactions:</p> <ul style="list-style-type: none"> • Avoids risk of omitting impacts of billing adjustments • Ensures impacts of customer reclassification between RPP and non-RPP are correctly captured • True-ups naturally occur through billing processes • Able to trace and support variance balances more easily and review for reasonability • No concerns regarding availability of data related to non-interval or smart meter customers due to proration method. | |
| <p>Leverages billing system data:</p> <ul style="list-style-type: none"> • Reduces extraction of data from multiple sources and errors/omissions that may occur as a result • Potential cost savings (resources, tools and systems required to extract and analyze hourly data that does not reside in the CIS) | <p>Relies on proration of consumption data from CIS vs. hourly data/pricing.</p> |
| <p>Reduces the number of manual journal entries and analysis required for various true-ups.</p> | <p>Requires a journal entry to address UFE splits.</p> |
| <p>Permits leveraging of existing processes and resources.</p> | |
| <p>Eliminates risk - process ensures volatility from differences in estimates and actuals related to the GA (CT 148 splits between RPP and non-RPP) and the 1598 settlement calculations are removed and captured in a separate IESO clearing (AR/AP) account so that elements that are to be settled with the IESO are kept separate from the variance account balances. This produces a similar outcome as the OEB's guidance</p> | |

| PROS | CONS |
|---|---|
| Able to adjust process with minimal effort to align with OEB methodology outcome. | Does not follow the standardized approach envisioned by the OEB detailed and prescriptive entries and timing requirements. Final true-up done four times a year vs. monthly. |
| Avoids disruption to CIS and FS and reduces risk and workload of changes prior to CIS conversion. | |

1

2 Given the conclusions from EW’s review of the OEB’s accounting guidance, along with the planned

3 integration of the two legacy CIS and FS and processes in 2020, EW proposes that continuation of the

4 2019 EW methodology be permitted. EW requests, that should the OEB require a more strict adoption of

5 the accounting guidance as outlined in the February 21, 2019 document (ie. standardized process for

6 prescriptive journal entries and timing of true-ups), the timeframe for implementation be extended to a

7 future date beyond August 2019. An extended timeline which is more closely aligned with the

8 implementation date of a new integrated CIS would be reasonable, and would serve to assist in

9 facilitating a planned and thoughtful transition of systems and processes. This will assist with efficiencies

10 and limit risk and costs during a merge transition period which places additional challenges and demands

11 on limited resources.

12 EW also requests, that the OEB consider permitting EW’s methodology and process as a reasonable

13 approach consistent with the outcome of the OEB’s accounting guidance. This will allow EW to re-

14 evaluate and pursue the best solution to integrate the accounting guidance into the new CIS, FS and

15 processes and to focus on the outcomes the accounting guidance is intended to produce while providing

16 reasonable flexibility to determine the most efficient and cost effective system and operational processes

17 to accomplish the same end result.

18

APPENDIX J:

CERTIFICATION OF EVIDENCE



Certification of Evidence

Attestation

With respect to Elexicon Energy - Whitby Rate Zone's 2020 Annual IR Index Distribution Rate Application, I, Lesley Gallinger, President and Chief Executive Officer of Elexicon Energy Inc. hereby certify that the evidence filed is accurate, consistent and complete to the best of my knowledge.

Company Name:

**Elexicon Energy Inc.
Whitby Rate Zone**

Certifier Details:

Name:

Lesley Gallinger

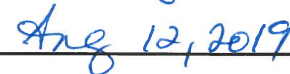
Position:

President & Chief Executive Officer

Signature:



Date:



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