

**Oshawa**



**PUC Networks Inc.**

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100 Simcoe Street South, Oshawa, Ontario L1H 7M7 • Tel. (905) 723-4623 • Fax (905) 723-7947 • E-mail [contactus@opuc.on.ca](mailto:contactus@opuc.on.ca)

By RESS and Courier

August 13, 2019

Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
27<sup>th</sup> Floor 2300 Yonge Street  
Toronto, Ontario  
M4P 1E4

Dear Ms. Walli:

Re: **Oshawa PUC Networks Inc. (Oshawa Power)**  
**(ED 2002-0560)**

**2020 IRM Application for Electricity Distribution Rates**  
**(EB-2019-0062)**

Please find enclosed an electronic copy of Oshawa Power's: Managers Summary for its 2020 IRM Rate Application (Application); 2020 IRM Rate Generator Model; GA Analysis Workform; and, 2020 LRAMVA Workform for rates effective January 1, 2020.

Two hard copies of the Application will follow by courier under separate cover. Any questions regarding this submission should be directed to the undersigned.

Yours truly,

A handwritten signature in black ink, appearing to read 'Phil Martin', is written over a horizontal line. The signature is fluid and cursive.

Phil Martin, CPA, CGA

VP, Finance and Regulatory Compliance

(905) 723-4626 ext 5250

[pmartin@opuc.on.ca](mailto:pmartin@opuc.on.ca)

Encl.

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**ONTARIO ENERGY BOARD**

**IN THE MATTER OF** *the Ontario Energy Board Act, 1998;*

**AND IN THE MATTER OF** an Application by Oshawa PUC Networks Inc.,  
for an Order or Orders approving rates for the distribution of electricity to be  
implemented on January 1, 2020.

**APPLICATION**

Oshawa PUC Networks Inc. (Oshawa Power, the Company or the Applicant) is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the City of Oshawa, Ontario.

Oshawa Power carries on the business of distributing electricity to approximately 60,000 customers within the City of Oshawa pursuant to Electricity Distribution License No. (ED-2002-0560) issued by the Ontario Energy Board (OEB or Board).

Pursuant to Section 78 of the Ontario Energy Board Act, 1998 (OEB Act), Oshawa Power seeks an order or orders of the Board establishing distribution rates and other charges, effective January 1, 2020, including disposition of amounts accumulated in certain Deferral and Variance Accounts, as identified.

This application (the Application) is prepared in accordance with the following guidelines and directions established by the Board: Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications, dated July 12, 2018; the Letter from the Board dated July 15, 2019 to Rate-Regulated Electricity Distributors re: I. Addendum to Filing Requirements for Electricity Distribution Rate Applications; and, II. Process for 2020 Incentive Rate-setting Mechanism (IRM) Distribution Rate Applications; Revision 4.0 of the Guidelines G-2008-001 – Electricity Distribution Retail Transmission Service Rates, dated June 28, 2012; the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (the EDDVAR Report), dated July 31, 2009; the letter from the Board dated May 23, 2017 re: Guidance on Disposition of Accounts 1588 and 1589; Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 released February 21, 2019 and, is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.

In the preparation of this application, Oshawa Power has utilized the following Excel models and work forms: 2020 IRM Rate Generator; 2020 IRM Revenue Cost Ratio Adjustment Model; GA Analysis Workform; 1595 Workform; and, the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform; developed and provided by the Board and as listed on the Board's website.

### **Relief Requested**

Oshawa Power requests the following relief:

- Approval for an Order or Orders approving the Tariff of Rates and Charges set out in Appendix B of this Application as just and reasonable rates and charges pursuant to section 78 of the OEB Act, to be effective January 1, 2020.
- Approval for the continuation of the implementation of the New Distribution Rate Design for residential customers.
- Approval of updated Retail Transmission Service Rates (RTSRs), as identified.
- Approval for the clearance of the balances recorded in certain deferral and variance accounts by means of class-specific rate riders effective January 1, 2020, as identified.
- Approval for the clearance of the balance in its Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) resulting from its Conservation and Demand Management (CDM) activities as of December 31, 2017, as identified.
- Approval for a proposed new deferral and variance account for lost revenue associated with the Board's Customer service rules review.

### **Proposed Effective Date of Rate Order**

Oshawa Power proposes that the Board make its Rate Order effective January 1, 2020. The proposed Tariff of Rates and Charges is provided as Appendix B.

Oshawa Power requests that its current (i.e., 2019) rates provided in Appendix A be declared interim effective January 1, 2020, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2020; and, that it be permitted to establish an account to recover any differences between the interim rates and the actual rates effective January 1, 2020 based on the OEB's Decision and Order.

### **Certification of Evidence**

Oshawa Power provides a Certification of Evidence as Appendix C.

**Form of Hearing Requested**

Oshawa Power requests that this Application be disposed of by way of a written hearing.

**Status of Board Directives from Previous Board Decisions**

Oshawa Power does not have any outstanding issues from previous OEB Decisions.

**Website Address**

Oshawa Power's website address is [www.opuc.on.ca](http://www.opuc.on.ca).

**Contact Information**

Oshawa Power  
100 Simcoe Street South  
Oshawa, Ontario L1H 7M7  
Fax: (905) 723-3248

**VP Finance & Regulatory Compliance**

Phil Martin, CPA, CGA  
Telephone: (905) 743-5209  
Email: [pmartin@opuc.on.ca](mailto:pmartin@opuc.on.ca)

**Corporate Controller**

David Savage, CPA, CMA  
Telephone: (905) 723-4626 ext 5278  
Email: [dsavage@opuc.on.ca](mailto:dsavage@opuc.on.ca)

**Manager, Finance & Regulatory Compliance**

Margaret Boland, CPA, CA  
Telephone: (905) 723-4626 ext 5232  
Email: [mboland@opuc.on.ca](mailto:mboland@opuc.on.ca)

## MANAGER'S SUMMARY

Oshawa Power filed a Custom IR application (EB-2014-0101) with the Board on January 29, 2015 under Section 78 of the OEB Act seeking approval for rates that Oshawa Power charges for electricity distribution effective January 1, 2015 and for the five years 2015 through to and including 2019. The OEB issued its Decision and Rate Order on December 22, 2015 which resulted in final distribution rates from October 1, 2015 through to December 31, 2017 and interim rates for January 1, 2018 through to December 31, 2019.

Oshawa Power subsequently filed a Mid-Term Update application as part of the OEB's Decision and Rate Order issued on December 22, 2015, for final distribution rates and other charges for the years 2018 and 2019, effective January 1, 2018.

Oshawa Power was scheduled to file a Cost of Service (CoS) application with the Board for distribution rates effective January 1, 2020. On February 27, 2019, Oshawa Power requested a one-year deferral to file this CoS application. The OEB approved this request on July 5, 2019 and indicated that if Oshawa Power intended to seek a rate adjustment for 2020 rates, that it expected Oshawa Power to set distribution rates and other charges under Price Cap IR.

Oshawa Power is now seeking approval to set distribution rates and other charges under the Price Cap IR, to be effective January 1, 2020. This Application has been prepared in accordance with: the OEB's Filing Requirements for Electricity Distribution Rate Applications, 2018 Edition for 2019 Rate Applications – Chapter 3 Incentive Rate-Setting Applications, dated July 12, 2018 (the Chapter 3 Filing Requirements) including the key OEB reference documents listed therein; the Letter from the Board dated July 15, 2019 to Rate-Regulated Electricity Distributors re: I. Addendum to Filing Requirements for Electricity Distribution Rate Applications; and, II. Process for 2020 Incentive Rate-setting Mechanism (IRM) Distribution Rate Applications; and, other guidelines and directions from the Board.

A detailed explanation of the rate adjustments is set out below.

## Electronic Models

Oshawa Power has calculated its distribution rates and other charges using the Rate Generator Model; and confirms that the billing determinants pre-populated in this model are accurate. Table 1 below provides Oshawa Power's actual 2018 load data, in kWh and kW, by customer class; this data is not loss adjusted (2020 Rate Generator Model; tab 4. Billing Det. For Def-Var).

**Table 1 – 2018 Consumption and Demand by Rate Class**

Rate Class	Unit	2018 Consumption and Demand	
		Total Metered kWh	Total Metered kW
RESIDENTIAL SERVICE	kWh	495,801,067	-
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	134,207,593	-
GENERAL SERVICE 50 TO 999 KW SERVICE	kW	339,862,912	961,250
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	kW	77,975,782	188,636
LARGE USE SERVICE	kW	44,873,420	107,143
UNMETERED SCATTERED LOAD SERVICE	kWh	828,497	-
SENTINEL LIGHTING SERVICE	kW	30,312	85
STREET LIGHTING SERVICE	kW	4,221,567	12,001
	<b>Total</b>	<b>1,097,801,150</b>	<b>1,269,115</b>

## Price Cap IR Annual Adjustment

The annual adjustment follows an OEB-Approved formula that includes components for inflation and the OEB's expectations of efficiency and productivity gains. The components in the formula are approved by the OEB annually. The formula is an inflation minus X-factor rate adjustment.

## Inflation Factor

In its Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, the OEB adopted a two-factor, industry-specific price index methodology. The inflation factor is based on two weighted price indicators (labour and non-labour) which provide an input price that reflects Ontario's electricity industry.

Oshawa Power has used the Board's 2019 inflation factor of 1.5%. Oshawa Power will make a subsequent update for the 2020 inflation factor, if necessary, which is expected to be available prior to the Board rendering its Decision on this Application.

## X-Factor

The X-factor has two parts; a productivity factor and a stretch factor. The OEB has determined that the appropriate value for the productivity factor (industry total factor productivity) for the Price Cap IR and Annual IR Index is zero. For the stretch factor, distributors are assigned into one of five groups



ranging from 0.0% to 0.6%. Oshawa Power was assigned to Group 2, corresponding to a stretch 2017 Benchmarking Update, dated August 2018. Therefore, the X factor to be deducted from the inflation factor is 0.15%; and the annual adjustment to be applied to Oshawa Power's rates is 1.35% as identified in Table 2 below:

**Table 2 - Annual Adjustment to Distribution Rates**

Factor	%
Inflation Factor	1.50%
Less: Productivity Factor	0.00%
Less: Stretch Factor	-0.15%
<b>Annual Adjustment</b>	<b>1.35%</b>

## Distribution Rates

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes and is applied to Oshawa Power's current Board approved rates. Oshawa Power seeks Board approval for the proposed distribution rates identified in Table 3 below, effective January 1, 2020. The residential rates incorporate the 5th and final year transition adjustment to fixed rates. This transition is discussed in further detail below.

The derivation of Oshawa Power's proposed 2020 Electricity Distribution Rates is provided in Tab "16. Rev2Cost\_GDPIPI" of the Rate Generator Model. This model is filed as live excel file: EB-2019-0062\_2020-IRM-Rate-Generator-Model\_20190812.

**Table 3 – 2018 Board Approved and 2019 Proposed Distribution Rates**

Rate Class	2019 Board Approved Distribution Rates		Annual Adjustment	2020 Proposed Distribution Rates	
	Fixed Charge	Variable Charge		Fixed Charge	Variable Charge
RESIDENTIAL SERVICE	\$ 21.19	\$ 0.0040	1.35%	\$ 24.55	-
GENERAL SERVICE LESS THAN 50 KW SERVICE	\$ 17.07	\$ 0.0174	1.35%	\$ 17.30	\$ 0.0176
GENERAL SERVICE 50 TO 999 KW SERVICE	\$ 57.37	\$ 4.9090	1.35%	\$ 58.14	\$ 4.9753
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	\$ 1,205.57	\$ 2.5657	1.35%	\$ 1,221.85	\$ 2.6003
LARGE USE SERVICE	\$ 9,173.44	\$ 2.2117	1.35%	\$ 9,297.28	\$ 2.2416
UNMETERED SCATTERED LOAD SERVICE	\$ 4.78	\$ 0.0196	1.35%	\$ 4.84	\$ 0.0199
SENTINEL LIGHTING SERVICE	\$ 5.77	\$ 8.2518	1.35%	\$ 5.85	\$ 8.3632
STREET LIGHTING SERVICE	\$ 2.07	\$ 31.9118	1.35%	\$ 2.10	\$ 32.3426

## Revenue-to-Cost Ratio Adjustments

The Revenue-to-Cost Ratios approved by the Board in Oshawa Power's last Custom IR application (EB-2014-0101) were within the Board's target ranges; therefore Oshawa Power is not applying for any adjustments to its Revenue-to-Cost Ratios in this Application.

## **Rate Design for Residential Electricity Customers**

On April 2, 2015, the OEB released its Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0410), which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers over a four-year transition period commencing in 2016 and ending in 2019.

The Board directed that “Each distributor will determine its fully fixed charge and will make equal increases in the fixed charge over four years to get to the fully fixed charge. At the same time, the usage charge will be reduced in order to keep the distributor revenue-neutral.”

The Report (EB-2012-0410) allows for exceptions in certain circumstances and the OEB found that given the number of rate changes to be implemented on January 1, 2016 in accordance with their Decision and Order on Oshawa Power’s Custom IR application (EB-2014-0101), the OEB directed Oshawa Power to begin the transition to fully fixed residential rates in 2017.

Oshawa Power incorporated the first, second and third year transition adjustments in its 2017, 2018, and 2019 rates respectively. Oshawa Power has incorporated the fourth and final year transition adjustment in its proposed rates in 2020; the calculation is provided in Tab “16.Rev2Cost\_GDPIPI” of the Rate Generator Model. As identified in Table 3 above, Oshawa Power’s fixed and variable charges in 2020 for residential customers are \$24.55 and \$0.00/kWh respectively.

In order to support the initial transition to fully fixed distribution rates, the OEB designed two tests to determine when rate mitigation should be proposed – a threshold test for the change in the fixed charge, and an overall bill impact test:

- If the residential monthly service charge increases by \$4 per year or more the distributor must apply to extend its OEB-approved transition period; or
- If a customer at the 10th consumption percentile level of electricity experiences an overall bill impact of 10% or higher, the distributor must make a proposal for a rate mitigation plan for the entire residential class.

Oshawa Power confirms that the residential monthly service charge will not increase by more than \$4 per year. In addition, rate mitigation is not necessary since a customer at the lowest decile of electricity consumption will not have a bill impact of 10% or higher.

Oshawa Power completed a residential class consumption segmentation analysis for the Application and provides a description of the method used to derive the 10th consumption percentile.

- a) Oshawa Power identified the number of active residential customers who consumed electricity continuously from January 1, 2018 to December 31, 2018.
- b) The annual consumption of these customers was sorted from lowest to highest; and the annual consumption of the 10th percentile was identified as 4,204kWh.
- c) The average monthly consumption of the customer at the 10th percentile of 350kWh was determined by dividing the annual consumption by 12 months.

Oshawa Power provides the bill impact for a residential customer who consumes an average of 350kWh/month in Table 4 below. The monthly service charge will increase by \$1.96 (\$3.36 less \$1.40) and the total bill impact for a customer at the 10th percentile of electricity consumption is 2.15%.

**Table 4 – 10th Consumption Percentile Residential Customer Bill Impact (350 kWh)**

Customer Class: <b>RESIDENTIAL SERVICE CLASSIFICATION</b>								
RPP / Non-RPP:	RPP							
Consumption	350	kWh						
Demand	-	kW						
Current Loss Factor	1.0486							
Proposed/Approved Loss Factor	1.0486							

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.19	1	\$ 21.19	\$ 24.55	1	\$ 24.55	\$ 3.36	15.86%
Distribution Volumetric Rate	\$ 0.0040	350	\$ 1.40	\$ -	350	\$ -	\$ (1.40)	-100.00%
Fixed Rate Riders	\$ 0.06	1	\$ 0.06	\$ -	1	\$ -	\$ (0.06)	-100.00%
Volumetric Rate Riders	\$ -	350	\$ -	\$ 0.0009	350	\$ 0.32	\$ 0.32	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 22.65</b>			<b>\$ 24.87</b>	<b>\$ 2.22</b>	<b>9.78%</b>
Line Losses on Cost of Power	\$ 0.0824	17	\$ 1.40	\$ 0.0824	17	\$ 1.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	350	\$ 0.21	\$ 0.0017	350	\$ (0.60)	\$ (0.81)	-383.33%
CBR Class B Rate Riders	\$ -	350	\$ -	\$ -	350	\$ -	\$ -	
GA Rate Riders	\$ -	350	\$ -	\$ -	350	\$ -	\$ -	
Low Voltage Service Charge	\$ -	350	\$ -	\$ -	350	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	350	\$ -	\$ -	350	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 24.83</b>			<b>\$ 26.24</b>	<b>\$ 1.41</b>	<b>5.68%</b>
RTSR - Network	\$ 0.0072	367	\$ 2.64	\$ 0.0073	367	\$ 2.68	\$ 0.04	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0070	367	\$ 2.57	\$ 0.0066	367	\$ 2.42	\$ (0.15)	-5.71%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 30.04</b>			<b>\$ 31.34</b>	<b>\$ 1.30</b>	<b>4.33%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	367	\$ 1.25	\$ 0.0034	367	\$ 1.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	367	\$ 0.18	\$ 0.0005	367	\$ 0.18	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	228	\$ 14.79	\$ 0.0650	228	\$ 14.79	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	60	\$ 5.59	\$ 0.0940	60	\$ 5.59	\$ -	0.00%
TOU - On Peak	\$ 0.1340	63	\$ 8.44	\$ 0.1340	63	\$ 8.44	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 60.55</b>			<b>\$ 61.85</b>	<b>\$ 1.30</b>	<b>2.15%</b>
HST	13%		\$ 7.87	13%		\$ 8.04	\$ 0.17	2.15%
8% Rebate	8%		\$ (4.84)	8%		\$ (4.95)	\$ (0.10)	
<b>Total Bill on TOU</b>			<b>\$ 63.57</b>			<b>\$ 64.94</b>	<b>\$ 1.36</b>	<b>2.15%</b>

## Electricity Distribution Retail Transmission Service Rates (RTSR)

Oshawa Power seeks Board approval for its proposed RTSRs as identified in Table 5 below. The proposed RTSRs were computed using the Board approved methodology in Tabs 10 to 15 of the Rate Generator Model; and, the OEB's Guideline G-2008-0001: Electricity Distribution Retail Transmission Service Rates, Revision 4.0, issued June 28, 2012. The Rate Generator Model incorporates the most recent Hydro One Uniform Transmission Rates (UTR) approved by the OEB. The Board approved UTRs are identified in Table 6 below.

**Table 5 – 2017 Approved and 2018 Proposed RTSRs**

Rate Class	\$ Per	2019 Board Approved		2020 Proposed RTSRs	
		Network	Connection	Network	Connection
RESIDENTIAL SERVICE	\$/kWh	\$ 0.0072	\$ 0.0070	\$ 0.0073	\$ 0.0066
GENERAL SERVICE LESS THAN 50 KW SERVICE	\$/kWh	\$ 0.0067	\$ 0.0065	\$ 0.0068	\$ 0.0061
GENERAL SERVICE 50 TO 999 KW SERVICE	\$/kW	\$ 2.4338	\$ 2.2764	\$ 2.4777	\$ 2.1429
GENERAL SERVICE 50 TO 999 KW SERVICE - INTERVAL	\$/kW	\$ 3.1195	\$ 2.8917	\$ 3.1758	\$ 2.7221
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE - INTERVAL	\$/kW	\$ 3.1195	\$ 2.8917	\$ 3.1758	\$ 2.7221
LARGE USE SERVICE - INTERVAL	\$/kW	\$ 3.3239	\$ 3.1552	\$ 3.3839	\$ 2.9701
UNMETERED SCATTERED LOAD SERVICE	\$/kWh	\$ 0.0067	\$ 0.0065	\$ 0.0068	\$ 0.0061
SENTINEL LIGHTING SERVICE	\$/kW	\$ 1.6787	\$ 2.6722	\$ 1.7090	\$ 2.5155
STREET LIGHTING SERVICE	\$/kW	\$ 1.6503	\$ 2.6270	\$ 1.6801	\$ 2.4729

**Table 6 – Current Board Approved UTRs**

Uniform Transmission Rates	\$/kWh
Network	\$ 3.83
Line Connection	\$ 0.96
Transformation Connection	\$ 2.30

## Other Rates and Charges

The annual adjustment mechanism will not be applied to the following components of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural and Remote Rate Protection Benefit and Charge
- Standard Supply Service – Administrative Charge

- Capacity Based Recovery
- microFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Metering Entity Charge

## **Disposition of Group 1 Deferral and Variance Account Balances**

Oshawa Power seeks Board approval to dispose of the balances of Group 1 deferral and variance accounts on an interim basis as at December 31, 2018, including interest to December 31, 2019. As discussed in the Report of the Board on the Electricity Distributors' Deferral and Variance Account Review Initiative (EB-2008-0046), (EDDVAR Report), issued July 31, 2009, under the Price Cap IR or the Annual IR Index, the distributor's Group 1 account balances will be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is met; subject to new accounting guidance for commodity pass-through variance accounts posted by the OEB on February 21, 2019, discussed below. Consistent with a letter from the Board on July 25, 2014, distributors may also elect to dispose of Group 1 account balances below the threshold.

On February 21, 2019, the OEB issued detailed accounting guidance, Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, in which it provides guidance to standardize the accounting processes used by distributors relating to Regulated Price Plan (RPP) wholesale settlements and accounting procedures (including the treatment of unbilled revenue) to improve the accuracy of the Retail Settlement Variance Accounts: RSVAPOWER and RSVAGA. The OEB expects that the standardization of processes would minimize the risk of inaccurate balances being disposed. During Accounting Guidance Training provided by the OEB in April 2019, the OEB noted it will not be approving Group 1 rate riders on a final basis. Whether the riders will be approved on an interim basis or not approved at all (i.e. no disposition of account balances) will be determined on a case by case basis by the OEB. Oshawa Power has reviewed the accounting guidance and is on track to having fully implemented the new guidance by August 31, 2019.

The Group 1 balances have been calculated in accordance with the EDDVAR Report and the letter from the Board dated May 23, 2017 re: Guidance on Disposition of Accounts 1588 and 1589. The Group 1 balances as of December 31, 2018, in the amount of \$4,131,303 have been adjusted for certain

items to determine the amount for disposition of \$3,580,497 as identified in Table 7 below. The interest rates used to record carrying charges are 2.45% per year for Q1 2019; 2.18% per year for Q2 2019 – Q3 2019; and assumed rate of 2.18% per year for Q4 2019. These interest rates are consistent with the Board's prescribed interest rates.

**Table 7 – Group 1 Accounting Balances for Disposition**

Description	Amount
<b>Group 1 Balances as at December 31, 2018</b>	<b>\$ 4,131,303</b>
Subtract 1595 balances not requested for disposition	\$ 629,696
Add 2019 Projected Carrying Charges	\$ 78,890
<b>Adjusted Group 1 Balances for Disposition - Recovery from Customers</b>	<b>\$ 3,580,497</b>

Oshawa Power has calculated the disposition threshold, based on the adjusted Group 1 balances to be \$0.0033/kWh, as identified in Table 8 below, which exceeds the threshold of \$0.001/kWh.

**Table 8 – Calculation of Disposition Threshold**

Variance Account	USoA	Amount
Smart Metering Entity Charge Variance Account	1551	(\$60,780)
RSVA - Wholesale Market Service Charge	1580	(\$2,299,679)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery - Class B	1580	(\$17,628)
RSVA - Retail Transmission Network Charge	1584	\$2,240,498
RSVA - Retail Transmission Connection Charge	1586	(\$2,400,208)
RSVA - Power	1588	\$694,468
RSVA - Global Adjustment	1589	\$5,423,827
<b>Adjusted Group 1 Balances for Disposition</b>		<b>\$3,580,497</b>
2018 kWh		1,097,801,150
<b>Threshold Test \$/kWh</b>		<b>\$0.0033</b>

Oshawa Power confirms that no adjustments have been made to any deferral and variance account balances previously approved by the OEB on a final basis. Oshawa Power also confirms that the last Board approved balance, a credit of \$2,569,148 has been transferred to Account 1595 as of December 31, 2017 (as identified in Oshawa Power's Mid-Term Update to its Custom IR application EB-2017-0069).

Oshawa Power has completed and filed Tabs 3 to 7 of the Rate Generator Model. Table 9 below provides a summary of the Continuity Schedule in Tab 3. The disposition of the LRAMVA balance is discussed in further detail below.

1 **Table 9 – Group 1 and LRAMVA Continuity Schedule**

Variance Account	USoA	Principal as at Dec 31, 2018	Carrying Charges to Dec 31, 2018	Principal Adjustment 2018	Interest Adjustment 2018	Carrying Charges to Dec 31, 2019	2020 Disposition
Smart Metering Entity Charge Variance Account	1551	(\$57,694)	(\$1,789)	\$0	\$0	(\$1,297)	(\$60,780)
RSVA - Wholesale Market Service Charge	1580	(\$2,205,813)	(\$44,290)	\$0	\$0	(\$49,576)	(\$2,299,679)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery - Class B	1580	(\$16,239)	(\$1,024)	\$0	\$0	(\$365)	(\$17,628)
RSVA - Retail Transmission Network Charge	1584	\$2,158,694	\$33,287	\$0	\$0	\$48,517	\$2,240,498
RSVA - Retail Transmission Connection Charge	1586	(\$2,306,783)	(\$41,581)	\$0	\$0	(\$51,845)	(\$2,400,208)
RSVA - Power	1588	\$676,332	\$2,935	\$0	\$0	\$15,201	\$694,468
<b>Sub-total excluding RSVA - Global Adjustment</b>		<b>(\$1,751,503)</b>	<b>(\$52,462)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$39,365)</b>	<b>(\$1,843,330)</b>
RSVA - Global Adjustment	1589	\$5,261,617	\$43,955	\$0	\$0	\$118,255	\$5,423,827
<b>Total Group 1 Balances for Disposition - including Global Adjustment</b>		<b>\$3,510,114</b>	<b>(\$8,507)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,890</b>	<b>\$3,580,497</b>
LRAMVA Variance Account	1568	\$603,048	\$16,827	\$0	\$0	\$13,554	\$633,429
<b>Total Balances for Disposition</b>		<b>\$4,113,162</b>	<b>\$8,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,444</b>	<b>\$4,213,926</b>
Disposition and Recovery of Regulatory Balances	1595	\$495,998	\$133,698	\$0	\$0		
<b>Total Balances per Tab.3 Continuity</b>		<b>\$4,609,160</b>	<b>\$142,018</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,444</b>	

2

Table 10 summarizes the allocation of Group 1 balances to customer rate classes. Oshawa Power proposes to dispose of the Group 1 Account balance of \$3,580,497, recoverable from ratepayers, as follows: \$3,323,895 via rate riders effective January 1, 2020 to December 31, 2020; and \$256,602 through billing adjustments to transition customers as described in the Global Adjustment section below.

Table 11 provides the calculation of the Group 1 rate riders by rate class. Oshawa Power is seeking a one-year disposition period for the Group 1 balances. This approach is consistent with the EDDVAR Report which states on page 6 that “the default disposition period used to clear the account balances through a rate rider should be one year”.

The continuity schedule in Tab 3. Continuity Schedule, reveals some variances to December 31, 2018 data provided in 2.1.7 RRR Filing to the OEB. These variances are explained as follows:

- As part of RRR filing 2.1.7 \$1,893 was reported within the variance account WMS-Sub-account CBR Class A. This balance has been adjusted to \$0 in the general ledger, as all Class A customers are charged actual GA prices, and therefore no variance accumulates.
- As part of RRR filing 2.1.7, the cumulative impact of the 1595 account of \$629,696, was reported for Disposition and Recovery/Refund of Regulatory Balances (2018). For purposes of the DVA continuity the balance is broken out into two parts based on two separate OEB decisions. The OEB approved dispositions for \$4,538,444 for the disposal of Group 1 and 2 DVAs as part of EB-2014-0101. The second was for a credit of \$2,569,148 for the disposal of Group 1 DVAs as part of EB-2017-0069.
- Oshawa Power is requesting the disposition of its LRAMVA, as discussed in more detail below. The disposition of the LRAMVA account was determined to be outside of our Custom IR and associated Mid-Term Update rate applications. As a result no balance was recorded as of December 31, 2018.



1 **Table 10 – Allocation of Group 1 Balances to Rate Class**

Variance Account	USoA	Residential	GS<50 kW	GS 50-999 kW	GS 1,000-4,999 kW	Large Use	USL	Sentinel Lights	Street Lights	Total
Smart Metering Entity Charge Variance Account	1551	(\$56,571)	(\$4,209)							(\$60,780)
RSVA - Wholesale Market Service Charge	1580	(\$1,053,169)	(\$285,081)	(\$707,312)	(\$165,634)	(\$95,319)	(\$1,760)	(\$64)	(\$8,967)	(\$2,317,307)
RSVA - Retail Transmission Network Charge	1584	\$1,011,878	\$273,904	\$693,625	\$159,140	\$91,582	\$1,691	\$62	\$8,616	\$2,240,498
RSVA - Retail Transmission Connection Charge	1586	(\$1,084,009)	(\$293,429)	(\$743,069)	(\$170,485)	(\$98,110)	(\$1,811)	(\$66)	(\$9,230)	(\$2,400,208)
RSVA - Power	1588	\$315,622	\$85,435	\$211,973	\$49,639	\$28,566	\$527	\$19	\$2,687	\$694,468
<b>Sub-total excluding RSVA - Global Adjustment</b>		<b>(\$866,249)</b>	<b>(\$223,380)</b>	<b>(\$544,784)</b>	<b>(\$127,340)</b>	<b>(\$73,281)</b>	<b>(\$1,353)</b>	<b>(\$50)</b>	<b>(\$6,894)</b>	<b>(\$1,843,330)</b>
RSVA - Global Adjustment	1589	\$336,766	\$390,308	\$3,750,869	\$612,689	\$0	\$0	\$0	\$76,593	\$5,167,225
<b>Total Group 1 Balances for Disposition - including RSVA-GA via Rate Rider effective Jan 1, 2020</b>		<b>(\$529,483)</b>	<b>\$166,928</b>	<b>\$3,206,085</b>	<b>\$485,349</b>	<b>(\$73,281)</b>	<b>(\$1,353)</b>	<b>(\$50)</b>	<b>\$69,699</b>	<b>\$3,323,895</b>
Add: GA Balance to be recovered via Bill Adjustment (Class A transition customers)	1589									\$256,602
<b>Total Group 1 Balances for Disposition</b>										<b>\$3,580,497</b>

2

3 **Table 11 – Calculation of Group 1 Rate Riders by Rate Class**

Rate Class	DVA Rate Rider				GA Rate Rider			
	Unit	Consumption/ Demand	\$ Variance Account	\$ per unit	Unit	Non-RPP Consumption	\$ Variance Account	\$ per unit
RESIDENTIAL SERVICE	kWh	495,801,067	(\$866,249)	(\$0.0017)	kWh	18,561,506	\$ 336,766	\$0.0181
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	134,207,593	(\$223,380)	(\$0.0017)	kWh	21,512,552	\$ 390,308	\$0.0181
GENERAL SERVICE 50 TO 999 KW SERVICE	kW	961,250	(\$49,444)	(\$0.0514)	kWh	206,736,323	\$ 3,750,869	\$0.0181
GENERAL SERVICE 50 TO 999 KW SERVICE - Non-WMP	kW	948,031	(\$495,339)	(\$0.5225)	kWh	-	\$ -	n/a
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	kW	188,636	(\$127,340)	(\$0.6751)	kWh	33,769,547	\$ 612,689	\$0.0181
LARGE USE SERVICE	kW	107,143	(\$73,281)	(\$0.6840)	kWh	-	\$ -	n/a
UNMETERED SCATTERED LOAD SERVICE	kWh	828,497	(\$1,353)	(\$0.0016)	kWh	-	\$ -	n/a
SENTINEL LIGHTING SERVICE	kW	85	(\$50)	(\$0.5824)	kWh	-	\$ -	n/a
STREET LIGHTING SERVICE	kW	12,001	(\$6,894)	(\$0.5745)	kWh	4,221,567	\$ 76,593	\$0.0181
<b>TOTAL</b>			<b>(\$1,843,330)</b>				<b>\$ 5,167,225</b>	

4

A comparison of the rate riders effective from January 1, 2019 to December 31, 2019 to the proposed rate riders effective from January 1, 2020 to December 31, 2020 is provided in Table 12 below.

**Table 12 – Comparison of Current Approved to Proposed Rate Riders**

Rate Class	DVA Rate Rider			Grp 2 DVA Rate Rider			GA Rate Rider		
	Unit	Effective Jan 1, 2019	Effective Jan 1, 2020	Unit	Effective Jan 1, 2019	Effective Jan 1, 2020	Unit	Effective Jan 1, 2019	Effective Jan 1, 2020
RESIDENTIAL SERVICE	kWh	\$0.0006	(\$0.0017)	Customer	\$0.06	\$0.00	kWh	\$0.0013	\$0.0181
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	\$0.0006	(\$0.0017)	kWh	\$0.0001	\$0.00	kWh	\$0.0013	\$0.0181
GENERAL SERVICE 50 TO 999 KW SERVICE	kW	\$0.2491	(\$0.0514)	kW	\$0.0288	\$0.00	kW	\$0.5270	\$0.0181
GENERAL SERVICE 50 TO 999 KW SERVICE - Non-WMP	kW	\$0.0000	(\$0.5225)	kW	n/a	n/a	kW	n/a	n/a
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	kW	\$0.2837	(\$0.6751)	kW	\$0.0330	\$0.00	kW	\$0.6083	\$0.0181
LARGE USE SERVICE	kW	\$0.2771	(\$0.6840)	kW	\$0.0322	\$0.00	kW	n/a	n/a
UNMETERED SCATTERED LOAD SERVICE	kWh	\$0.0006	(\$0.0016)	kWh	\$0.0001	\$0.00	kWh	\$0.0013	n/a
SENTINEL LIGHTING SERVICE	kW	\$0.2146	(\$0.5824)	kW	\$0.0230	\$0.00	kW	n/a	n/a
STREET LIGHTING SERVICE	kW	\$0.2248	(\$0.5745)	kW	\$0.0242	\$0.00	kW	\$0.4821	\$0.0181

## Wholesale Market Participants

Oshawa Power has two wholesale market participants (WMP) that participate directly in the Independent Electricity System Operator (IESO) administered market. Oshawa Power does not allocate balances to WMP customers from USoA 1580 RSVA - Wholesale Market Services Charge, USoA 1580 Variance WMS, Sub-Account CBR Class B, USoA 1588 RSVA - Power, and USoA 1589 RSVA - Global Adjustment.

Oshawa Power also ensures that rate riders are appropriately calculated for the following remaining charges that are still settled with the WMP customers. These include USoA 1584 RSVA – Retail Transmission Network Charge, USoA 1586 RSVA – Retail Transmission Connection Charge and USoA 1595 – Disposition/Refund of Regulatory Balances.

## Global Adjustment

### Class B and A Customers

Oshawa Power settles GA costs with Class A customers on the basis of actual GA prices and therefore has not allocated any of the GA variance balance to these customers for the period that they were designated Class A.

For non-RPP Class B customers, the  $RSVA_{GA}$  captures the difference between the amounts billed (or estimated to be billed) by the distributor and the actual amount paid by the distributor to the IESO for those customers. The manner in which the balance in the  $RSVA_{GA}$  is disposed of is dependent on whether a customer was a non-RPP Class B customer for the full year the  $RSVA_{GA}$  balance relates to or whether they transitioned between Class A and Class B during that year.

1 In 2017, Oshawa Power had six customers who transitioned from Class B to Class A effective July 1,  
2 2017 (i.e. transition customers). In 2018, Oshawa Power had one new customer who transitioned from  
3 Class B to Class A, and two Class A customers who switched back to Class B, effective July 1, 2018.  
4 These transition customers are responsible for the GA variance balance which accrued during the  
5 period for which they were non-RPP Class B customers. Oshawa Power completed tabs “6. Class A  
6 Consumption Data”, “6.1a GA Allocation” and “6.1 GA” in the Rate Generator Model to allocate the  
7 applicable portion of  $RSV_{AGA}$  to these customers, based on customer specific consumption levels.  
8 This amount represents \$256,602 of the total  $RSV_{AGA}$  balance which will be recovered from these  
9 transition customers in 12 equal monthly payments. The remaining balance of \$5,167,225 will be  
10 recovered from customers who were non-RPP Class B customers for all of 2018 through a separate  
11 rate rider. Rate riders for the GA are calculated on a consumption basis (kWhs).

#### 12 GA Analysis Workform

13 The GA Analysis Workform (“GA Workform”) is provided as Appendix D and is filed as a live excel  
14 file: EB-2019-0062\_2020\_GA\_Analysis\_Workform\_v1.9\_20190812. The GA Workform compares  
15 the principal activity in the general ledger for the  $RSV_{AGA}$  to the expected principal balance based on  
16 monthly GA volumes, revenue and costs. The GA Workform provides a tool to assess if the principal  
17 activity in the  $RSV_{AGA}$  in a specific year is reasonable.

18 In 2017, the principal activity recorded in the  $RSV_{AGA}$  was \$2,570,190 excluding dispositions, as  
19 identified in Table 13 below. The principal activity, adjusted for known adjustments of \$2,859,487  
20 was a credit of \$289,297. This is compared to the expected principal balance in the  $RSV_{AGA}$  of a  
21 \$191,888 credit calculated in Appendix D, which results in an unreconciled difference of \$97,409.  
22 This represents 0.27% of Oshawa Power’s 2017 IESO purchases which is within the OEB’s threshold  
23 (+/- 1% of IESO purchases).

24 In 2018, the principal activity recorded in the  $RSV_{AGA}$  was \$2,691,108 excluding dispositions. The  
25 principal activity, adjusted for known adjustments of \$3,128,196 was a credit of \$437,088. This is  
26 compared to the expected principal balance in the  $RSV_{AGA}$  of a \$458,198 credit, which results in an  
27 unreconciled difference of \$21,110. This represents 0.07% of Oshawa Power’s 2018 IESO purchases  
28 which is within the OEB’s threshold (+/- 1% of IESO purchases).

**Table 13 – GA Workform Summary**

Description	2017 Amount	2018 Amount
<b>Principal Activity in RSVA<sub>GA</sub> excluding dispositions</b>	<b>\$2,570,190</b>	<b>\$2,691,108</b>
Add: Known Adjustments	(\$2,859,487)	(\$3,128,196)
<b>Adjusted Principal Activity in RSVA<sub>GA</sub></b>	<b>(\$289,297)</b>	<b>(\$437,088)</b>
Expected Principal Activity in RSVA <sub>GA</sub>	(\$191,888)	(\$458,198)
<b>Variance \$</b>	<b>(\$97,409)</b>	<b>\$21,110</b>
Total IESO Purchases	\$36,731,567	\$29,088,370
<b>Absolute Variance as a % of IESO Purchases</b>	<b>0.27%</b>	<b>0.07%</b>

### Description of the Settlement Process

A distributor is required to support its GA claims with a description of its settlement processes with the IESO in accordance with page 14 of the Chapter 3 Filing Requirements. Oshawa Power's settlement process with the IESO is dependent on the type of consumer as identified in Table 14 below.

**Table 14 – IESO Settlement Process by Customer**

Consumer	Revenue (collected from customer by OPUCN)	Expense (paid to IESO by OPUCN)	Settlement Process	Impact to RSVA <sub>GA</sub>
Class A	Billed actual GA	Pay actual GA	Oshawa Power pays the IESO the actual GA and bills the customers the actual GA - no further settlement with the IESO is required.	None
Class B non-RPP	Billed 1st estimate GA	Pay actual GA	Oshawa Power pays the IESO the actual GA and bills all customers 1st estimate GA. No further settlement with the IESO is required.	The difference between revenue and costs recorded to GA variance account in a monthly basis and recovered from/repaid to Class B non-RPP consumers on disposal of the RSVA <sub>GA</sub>
Class B RPP	Billed RPP TOU or Tiered Rates	Pay actual GA	Oshawa Power pays the IESO actual GA and bills customers RPP rates. Oshawa Power settles with the IESO on a monthly basis via the RPP vs. Market Price Claim discussed in further detail below.	None. GA is not billed separately for Class B RPP consumers. It is incorporated into rates and any variances are recorded in RSVA <sub>POWER</sub>

### *Class A Consumers*

Oshawa Power bills Class A consumers GA based on their percentage contribution to the top five Ontario peak demand hours. Class A consumers are billed their proportion of actual GA as published by the IESO. Oshawa Power settles GA costs with Class A consumers on the basis of actual costs and as such, none of the variance in the GA account balance is attributed to these customers.

### *Class B non-RPP Consumers*

Oshawa Power uses the IESO's 1st estimate for GA to invoice non-RPP Class B consumers and record unbilled revenue entries for these customers. Oshawa Power confirms that the same GA rate (1st estimate) is used for all non-RPP Class B consumers in all applicable rate classes for all billing and unbilled revenue transactions.

*Class B RPP Consumers*

Class B RPP consumers are billed by Oshawa Power throughout the month at RPP Time of Use (TOU) or Tiered Rates. The difference between how much Oshawa Power recovers from RPP consumers at these rates and the amount Oshawa Power pays to the IESO for the commodity and GA, is managed through the RPP vs. Market Price claim.

Oshawa Power settles monthly with the IESO for the difference between spot and RPP pricing for RPP customers that are billed TOU or Tiered pricing. The settlement is filed with the IESO within four business days of month end and uses billed data to calculate a prorated amount of usage for settlement. A true-up calculation is completed every month for the previous months and is then added/subtracted from the next month's IESO submission. At the end of the fiscal year Oshawa Power accrues for any unbilled usage along with the settlement amount with the IESO for this unbilled usage.

The total kWh consumption for all of Oshawa Power's customers is equal to the sum of the kWh wholesale power purchased from the IESO plus embedded generation. Total non-RPP kWh consumption is deducted from this total kWh consumption to determine the kWh consumption attributable to RPP customers. As such, volumes related to embedded generation are included in the calculation. In order to determine the dollar amount of the RPP vs. Market Price Claim, the RPP kWh consumption must be allocated into TOU periods (on-peak, mid-peak and off-peak) and Tiered blocks (Tier 1 and Tier 2). Oshawa Power uses its Customer Information System, NorthStar, to determine this allocation. This allocation is based on billed data i.e. customers' meter read date range.

*Description of Accounting Methods and Transactions for 2017 & 2018*

Power purchases, GA purchases and the RPP vs. Market Price Claim included in one or both of the Cost of Power (Account 4705) and GA (Account 4707) year-end balances are updated in the current period for:

- the actual spot price of power and GA on the IESO invoices (charge types 101 and 148 respectively); and
- actual purchased volumes on IESO invoices.

All revenues and costs (Power, GA and the RPP vs. Market Price Claim) for RPP customers are recorded in Cost of Power (Account 4705). The difference between Cost of Power revenues and

1 expenses are recorded in  $RSVA_{POWER}$  and the difference between GA revenues and expenses are  
2 recorded in  $RSVA_{GA}$ .

3 In accordance with page 15 of the Chapter 3 Filing Requirements, Oshawa Power has completed the  
4 GA Analysis Workform for 2017 and 2018, the fiscal years subsequent to the most recent year (2016)  
5 in which  $RSVA_{POWER}$  and  $RSVA_{GA}$  were approved for disposition on a final basis by the OEB.  
6 Oshawa Power confirms that it does not use the actual GA price to bill non-RPP Class B consumers.  
7 It uses the 1st estimate GA as previously identified. Therefore non-RPP Class B consumers are  
8 included in the allocation of the balance of  $RSVA_{GA}$  and the calculation of the resulting rate riders.  
9 GA Analysis Workform has been filed as live excel file: EB-2019-  
10 0062\_2020\_GA\_Analysis\_Workform\_v1.9\_20190812. Oshawa Power has completed GA  
11 methodology write up required as part of Appendix A, GA Methodology Description, Questions on  
12 Accounts 1588 and 1589. This can be found in Appendix E.

### 13 **Commodity Accounts 1588 and 1589**

#### 14 RPP Settlement True-ups

15 Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and  
16 1589, applicants must record RPP Settlement true-up claims pertaining to the period that is being  
17 requested for disposition in the  $RSVA_{POWER}$  and the  $RSVA_{GA}$ . Oshawa Power confirms it has followed  
18 the guidance in the above mentioned letter; specifically:

- 19 • RPP settlement true-up claims are conducted on a monthly basis;
- 20 • The balances in  $RSVA_{POWER}$  and  $RSVA_{GA}$  that are requested for disposition in this Application  
21 reflect the RPP settlement amounts pertaining to the period that is being requested for disposition  
22 i.e. 2017 and 2018.
- 23 • Oshawa Power has no true-up claims for either year, which have not already been reflected in  
24 their respective audited financial statements.

#### 25 Description of Internal Controls

26 Oshawa Power performs several internal control tests to validate estimated and actual consumption  
27 figures used in its RPP settlement process and subsequent true-up adjustments as follows:

- 28 • Comparison of IESO wholesale kWh purchased to Kinetiq data. Kinetiq is responsible for Oshawa  
29 Power's wholesale meter data collection and analysis;

- 1 • Reconcile 1598 Claim on receipt of invoice;
- 2 • Monthly independent validation of kWh used for settlement by type of consumer; and
- 3 • Complete analysis of RSVAPOWER and RSVAGA on a monthly basis.

4 Oshawa Power confirms that it uses accrual accounting for financial reporting purposes each month  
5 and at year end.

#### 6 Certification of Evidence

7 Oshawa Power provides VP Finance & Regulatory Compliance certification that it has robust  
8 processes and internal controls in place for the preparation, review, verification and oversight of the  
9 deferral and variance account balances being disposed of in Appendix C.

#### 10 **Capacity Based Recovery (CBR)**

11 Oshawa Power confirms that it has followed the OEB's accounting guidance on the disposition of  
12 CBR variances. Oshawa Power confirms that it had Class A customers during 2017 and 2018, the  
13 period for which the Account 1580 CBR Class B Sub-account balance requested for disposition  
14 accumulated.

15 Oshawa Power completed tab "6.2a CBR B Allocation" in the Rate Generator Model to allocate the  
16 applicable portion of Account 1580 CBR Class B Sub-account balance to customers who transitioned  
17 between Class A and Class B during 2017 and 2018. This amount represented (\$260) of the total  
18 balance of (\$17,628). A separate rate rider to dispose of the remaining balance of (\$17,369) was  
19 calculated in Tab "6.2 CBR B" of the Rate Generator Model which would be applied to Class B  
20 customers only. Oshawa Power excluded the consumption and demand for transition customers and  
21 Class A customers that were Class A for the entire period that the CBR Class B balance accumulated.  
22 However, since the allocated Account 1580 Subaccount CBR Class B amount of \$17,369 does not  
23 produce a rate rider to four decimal places in any rate class, Oshawa Power proposes that the entire  
24 CBR Class B amount of \$17,628 be added to the Account 1580 WMS control account to be disposed  
25 of through the general purpose Group 1 DVA rate riders. This proposal is in accordance with the  
26 Chapter 3 Filing Requirements.

#### 27 **Application of Recoveries in Account 1595**

28 As per Chapter 3 Filing Requirements, Appendix A: Application of Recoveries in Account 1595,  
29 Distributors are expected to seek disposition of the audited account balances a year after a rate rider's  
30 sunset date has expired. Oshawa Power received approval for the disposition of deferral and variance

accounts as of December 31, 2014 over a four year period, commencing January 1, 2016. This rate rider will expire December 31, 2019. Oshawa Power plans to wait a year after the expiry date, to apply for the recovery of any residual balances on a final basis.

Oshawa Power received approval for the disposition of deferral and variance accounts as of December 31, 2016 over one year, commencing January 1, 2018. This rate rider has expired as of December 31, 2018. Oshawa Power plans wait a year after the expiry to request the recovery of residual balances from this rate rider.

As per the Addendum filed by the OEB on July 15, 2019 for Filing Requirements for Electricity Distribution Rate Applications, 2020 Rate Applications, Account 1595 subaccounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited. Account 1595 Analysis Workform has not been included with this rate application as Oshawa Power is not eligible for recovery of residual balances at this time.

#### **Lost Revenue Adjustment Mechanism Variance Account**

The Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) is a retrospective adjustment designed to account for differences between forecast revenue loss attributable to Conservation and Demand Management (CDM) activity embedded in rates and actual revenue loss due to the impacts of CDM programs.

The OEB established Account 1568 as the LRAMVA to capture the difference between the OEB-approved CDM forecast and actual results at the customer rate class level.

At a minimum, distributors must apply for the clearance of its energy and/or demand related LRAMVA balances attributable to energy efficiency programs in a CoS application. Distributors may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of their IRM rate applications, if the balance is deemed significant by the applicant.

Oshawa Power is applying for disposition of the balance in its 2017 LRAMVA account resulting from its CDM activities. The total amount requested for disposition is a debit of \$633,429 including forecasted carrying charges of \$30,381 through to December 31, 2019. Oshawa Power considers this amount significant as it is above its materiality threshold of \$121,410, defined by the OEB as 0.5% of distribution revenue requirement (Audited 2018). Oshawa Power's actual savings from CDM activities were above the estimated projections used in the load forecast in its Custom IR application



EB-2014-0101, resulting in an under-collection of distribution revenue from customers during this period.

Oshawa Power's most recent application for the recovery of lost revenues due to CDM activities was filed in its 2013 IRM3 application (EB-2012-0157). In that proceeding, the Board approved Oshawa Power's request to recover revenue lost in 2010 from programs implemented in 2010 and revenue lost in 2011 from programs implemented up to the end of 2010.

Oshawa Power has determined lost revenue in accordance with the Board's 2012 CDM Guidelines, 2015 CDM Guidelines and its 2016 Updated Policy for the calculation of LRAMVA, in respect of peak demand savings. Oshawa Power has completed the 2020 LRAMVA Work form provided by the OEB to calculate the variance between actual CDM savings and forecast CDM savings. The LRAMVA work form is filed as a live excel file: EB-2019-0062\_2020\_Generic\_LRAMVA\_Work\_Form\_20190812. In accordance with the Chapter 3 Filing Requirements, Oshawa Power confirms that it is seeking recovery of lost revenues for the period January 1, 2015 to December 31, 2017 resulting from the following:

- Incremental and persistent savings from CDM programs implemented in 2015;
- Incremental and persistent savings from CDM programs implemented in 2016; and
- Incremental and persistent savings from CDM programs implemented in 2017

The lost revenue amounts by rate class were determined by multiplying the CDM verified savings, incremental to the LRAMVA threshold, by the Board approved variable distribution rates for 2015, 2016, and 2017 as identified in Table 15 below and Tab "3. Distribution Rates" of the LRAMVA Workform.

**Table 15 – Distribution Volumetric Rates**

Year	Residential	GS<50 kW	GS 50 to 999 kW	GS 1,000 to 4,999 kW	Large Use	Street Lighting	USL	Sentinel Lights
2015	\$0.0120	\$0.0170	\$3.7097	\$2.5923	\$2.0531	\$18.1042	\$0.0136	\$6.2114
2016	\$0.0142	\$0.0157	\$4.4740	\$2.3852	\$2.0666	\$28.2590	\$0.0178	\$7.5088
2017	\$0.0109	\$0.0161	\$4.5691	\$2.4246	\$2.0983	\$29.6664	\$0.0182	\$7.6712

The LRAMVA claim is based on verified savings results supported by Oshawa Power's Final CDM Annual Report and Persistence Savings Report issued by the IESO. This report is filed as live excel file: EB-2019-0062\_2017 Final Verified Annual LDC CDM Program Results\_Oshawa PUC Networks Inc.\_Report\_20180629.

Oshawa Power has relied on the most recent input assumptions available at the time of program evaluation.

Table 16 below identifies the principal and carrying charge amounts by rate class as calculated in Tab “1. LRAMVA Summary” of the LRAMVA Workform. Oshawa Power confirms that projected carrying charges related to the disposition are calculated in the LRAMVA Workform in Tab “6. Carrying Charges”.

**Table 16 – Lost Revenue Principal and Carrying Charges**

Year	Residential	GS<50 kW	GS 50 to 999 kW	GS 1,000 to 4,999 kW	Large Use	Street Lighting	USL	Sentinel Lights	Total
	kWh	kWh	kW	kW	kW	kW	kWh	kW	
Principal 2015 Actuals	\$41,901	\$17,514	\$8,989	\$24,864	\$0	\$194,095	\$0	\$0	\$287,363
Principal 2015 Forecast	(\$46,017)	(\$17,148)	(\$23,474)	(\$3,506)	(\$1,572)	(\$194,099)	(\$279)	(\$6)	(\$286,102)
Net Principal 2015	(\$4,117)	\$366	(\$14,484)	\$21,358	(\$1,572)	(\$4)	(\$279)	(\$6)	\$1,262
Principal 2016 Actuals	\$181,895	\$54,193	\$23,675	\$25,311	\$0	\$302,965	\$0	\$0	\$588,038
Principal 2016 Forecast	(\$54,454)	(\$15,837)	(\$28,310)	(\$3,226)	(\$1,582)	(\$302,972)	(\$365)	(\$8)	(\$406,753)
Net Principal 2016	\$127,441	\$38,357	(\$4,635)	\$22,085	(\$1,582)	(\$7)	(\$365)	(\$8)	\$181,285
Principal 2017 Actuals	\$321,868	\$116,474	\$47,832	\$25,720	\$832	\$318,053	\$0	\$0	\$830,780
Principal 2017 Forecast	(\$41,799)	(\$16,240)	(\$28,912)	(\$3,279)	(\$1,607)	(\$318,061)	(\$374)	(\$8)	(\$410,278)
Net Principal 2017	\$280,069	\$100,234	\$18,920	\$22,441	(\$775)	(\$7)	(\$374)	(\$8)	\$420,502
Carrying Charges	\$20,281	\$6,964	(\$383)	\$3,817	(\$237)	(\$1)	(\$58)	(\$1)	\$30,381
Total Disposition	\$423,674	\$145,921	(\$582)	\$69,701	(\$4,166)	(\$19)	(\$1,076)	(\$23)	\$633,429

Table 17 below identifies the rate riders which result from the disposition of the LRAMVA balance of \$633,429 as calculated in Tab “7. Calculation of Def-Var RR” in the Rate Generator Model.

**Table 17 – LRAMVA Rate Riders**

Rate Class	Unit	LRAMVA Rate Rider
RESIDENTIAL SERVICE	kWh	\$0.0009
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	\$0.0011
GENERAL SERVICE 50 TO 999 KW SERVICE	kW	(\$0.0006)
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	kW	\$0.3695
LARGE USE SERVICE	kW	(\$0.0389)
UNMETERED SCATTERED LOAD SERVICE	kWh	(\$0.0013)
SENTINEL LIGHTING SERVICE	kW	(\$0.2706)
STREET LIGHTING SERVICE	kW	(\$0.0017)

Oshawa Power proposes recovery of the LRAMVA balance over a 1 year period.

The forecast CDM savings included in the LRAMVA calculation are identified in Table 18 below. These savings were approved in Oshawa Power’s 2015 Custom IR application (EB-2014-0101).

**Table 18 – Forecast CDM Savings**

Rate Class	Forecast per year for 2015 to 2017	
	Unit	LRAMVA Forecast
RESIDENTIAL SERVICE	kWh	3,834,791
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	1,008,700
GENERAL SERVICE 50 TO 999 KW SERVICE	kW	6,328
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	kW	1,352
LARGE USE SERVICE	kW	766
UNMETERED SCATTERED LOAD SERVICE	kWh	20,523
SENTINEL LIGHTING SERVICE	kW	1
STREET LIGHTING SERVICE	kW	10,721

Oshawa Power determined the rate class allocations for actual CDM savings in 2015, 2016 and 2017 using the Program Results by Project List reports provided by the IESO, as well as participation reports from our third parties who assisted in the administration of the programs. Customer name and address on these reports were cross referenced to our CIS system which includes rate class as part of the customer record. Oshawa Power updated the participation reports to include rate class to determine savings by program by rate class.

## **Tax Changes**

In its Supplemental report of the Board on 3rd Generation Incentive Regulation issued on July 17, 2008, and in Chapter 3 of the Board's Filing Requirements (EDR) last revised July 12, 2018, the Board determined that a 50/50 sharing of the impact of currently known legislated tax changes, other than that related to the implementation of the Harmonized Sales Tax, as applied to the tax level reflected in the Board-approved base rates for a distributor, was appropriate.

Oshawa Power has completed the Board's 2020 IRM Rate Generator Model (Tab 8. STS-Tax Change and Tab 9. Shared Tax-Rate Rider), and calculated annual tax changes to be allocated to customer rate classes on the basis of the 2015 Board-approved billing determinants and distribution rates (Custom IR file number EB-2014-0101). Oshawa Power's combined actual corporate income tax rate is 26.50% and its PILs expense is expected to increase by \$59,692. This results in a \$29,346 STS charge to customers. The Rate Generator Model calculated applicable rate riders using the appropriate customer class data underlying the OEB approved rates. A rate rider to four decimal places must be generated for all applicable customer classes in order to dispose of the amounts. Since one or more customer classes do not generate a rate rider to the fourth decimal place, Oshawa Power proposes that the entire

50/50 STS Adjustment of \$29,346 be recorded to Account 1595 for disposition at a future date, as noted above.

### Bill Impacts

All rate payers in Oshawa Power's service area will be affected by this Application. A summary of the bill impacts by rate class is provided in Tables 19 and 20 below. A detailed summary of the bill impacts for each rate class is provided as Appendix G.

As per tab 20. Bill Impacts of the IRM Rate Generator Model, the change in proposed RTSR rates is greater than +/- 4% due to the final 2019 Uniform Transmission Rates as approved by OEB in EB-2019-0164 Decision and Rate Order.

**Table 19 - Bill Impacts – Distribution Rates (excluding Pass-through)**

Rate Class	RPP/non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
RESIDENTIAL SERVICE	RPP	750		\$0.98	4.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE	RPP	2,686		\$3.45	5.4%
GENERAL SERVICE 50 TO 999 KW SERVICE	Non-RPP	54,052	137	\$5.83	0.8%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	Non-RPP	601,593	1,329	\$509.47	10.9%
LARGE USE SERVICE	Non-RPP	3,559,916	8,052	(\$207.90)	-0.8%
UNMETERED SCATTERED LOAD SERVICE	RPP	738		(\$0.75)	-3.9%
SENTINEL LIGHTING SERVICE	Non-RPP	120	0.35	\$0.02	0.2%
STREET LIGHTING SERVICE (1 CONNECTION)	Non-RPP	31	0.09	\$0.06	1.3%

**Table 20 - Bill Impacts – Total Bill including HST**

Rate Class	RPP/non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
RESIDENTIAL SERVICE	RPP	750		(\$1.04)	-0.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE	RPP	2,686		(\$3.75)	-1.0%
GENERAL SERVICE 50 TO 999 KW SERVICE	Non-RPP	54,052	137	\$889.24	9.9%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	Non-RPP	601,593	1,329	\$10,356.51	10.7%
LARGE USE SERVICE	Non-RPP	3,559,916	8,052	(\$10,118.00)	-1.8%
UNMETERED SCATTERED LOAD SERVICE	RPP	738		(\$2.95)	-2.7%
SENTINEL LIGHTING SERVICE	Non-RPP	120	0.35	(\$0.35)	-1.2%
STREET LIGHTING SERVICE (1 CONNECTION)	Non-RPP	31	0.09	\$0.57	5.5%

## **Request for a new Deferral and Variance Account**

Oshawa Power is requesting an Accounting Order to establish a new deferral and variance account (DVA) to track lost revenue associated with Collection of Account Charges.

### *Background*

Oshawa Power filed a Custom IR application (EB-2014-0101) with the Board on January 29, 2015 under Section 78 of the OEB Act seeking approval for rates that Oshawa Power charges for electricity distribution effective January 1, 2015 and for the five years 2015 through to and including 2019. The OEB issued its Decision and Rate Order on December 22, 2015 which resulted in final distribution rates from October 1, 2015 through to December 31, 2017 and interim rates for January 1, 2018 through to December 31, 2019.

Oshawa Power subsequently filed a Mid-Term Update application as part of the OEB's Decision and Rate Order issued on December 22, 2015, for final distribution rates and other charges for the years 2018 and 2019, effective January 1, 2018.

In its Custom IR application, Oshawa Power's Other Operating Revenue, "Account 4235 - Specific Service Charges" includes a collection of account charge that was determined assuming that the Company would continuously charge collection of account fees to customers throughout the rate period covered as per regulations existing at the time.

Details of OEB-Approved Other Operating Revenue determined from the Custom IR application process are shown in the following Table 21<sup>1</sup>:

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<sup>1</sup> Adjusted to correct allocation errors in original Appendix

**Table 21 – Details of OEB-Approved Other Revenue**

Appendix 2-H												
Other Operating Revenue												
USoA	USoA Description	2011 Actual	2011 Actual <sup>2</sup>	2012 Board	2012 Actual	2013 Actual	Bridge Year	Test Year	Test Year	Test Year	Test Year	Test Year
				Approved			2014	2015	2016	2017	2018	2019
	Reporting Basis	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	Specific Service Charges	748,076	748,076	940,286	828,161	817,279	896,305	801,258	814,159	827,331	842,953	858,945
4225	Late Payment Charges	285,613	285,613	279,117	282,631	266,827	261,037	286,274	291,567	296,971	303,381	309,942
4080	SSS Admin Fees	138,402	138,402	133,400	141,981	147,901	152,552	155,052	158,735	163,581	168,678	173,482
4084	Service Trans. Requests	1,506	1,506	3,563	1,725	1,324	1,087	1,326	1,327	1,328	1,330	1,331
4210	Rent from Electric Property	148,782	148,782	150,320	200,944	179,439	181,365	176,388	176,388	176,388	176,388	176,388
4325	Revenues from Merchandise, Jobbing, Etc.	3,724,117	3,724,117	925,000	259,024	182,808	142,836	1,388,670	1,388,670	1,388,670	1,388,670	1,388,670
4330	Expenses of Merchandising, Jobbing, Etc	(3,718,609)	(3,718,609)	(925,000)	(233,462)	(174,759)	(118,844)	(1,375,610)	(1,375,610)	(1,375,610)	(1,375,610)	(1,375,610)
4355	Gain on Disposition of Utility/Other Property	141,000	141,000	0	(78,877)	5,283	(0)	0	0	0	0	0
4360	Loss on Disposition of Utility/Other Property	0	0	0	0	(213,702)	(186,801)	(396,446)	(265,096)	(182,214)	(403,265)	(381,240)
4375	Revenues from Non-Utility Operations	1,123,018	1,123,018	10,000	1,077,322	2,756,926	1,054,470	2,376,719	2,376,719	2,376,719	2,376,719	2,376,719
4380	Expenses of Non-Utility Operations	(909,570)	(909,570)	0	(719,442)	(2,369,144)	(850,787)	(2,369,144)	(2,369,144)	(2,369,144)	(2,369,144)	(2,369,144)
4390	Miscellaneous Non-Operating Income	150,206	150,206	91,000	107,253	182,428	187,459	146,629	146,629	146,629	146,629	146,629
4405	Interest and Dividend Income	312,474	312,474	184,371	162,774	152,039	153,049	128,000	128,000	128,000	128,000	128,000
Specific Service Charges		748,076	748,076	940,286	828,161	817,279	896,305	801,258	814,159	827,331	842,953	858,945
Late Payment Charges		285,613	285,613	279,117	282,631	266,827	261,037	286,274	291,567	296,971	303,381	309,942
Other Distribution Revenues		288,690	288,690	287,283	344,650	328,665	335,003	332,765	336,450	341,298	346,395	351,202
Other Income and Expenses		822,636	822,636	285,371	574,593	521,878	381,381	(101,184)	30,166	113,049	(108,002)	(85,977)
Total		2,145,015	2,145,015	1,792,057	2,030,035	1,934,649	1,873,725	1,319,113	1,472,342	1,578,649	1,384,728	1,434,111
Description		Account(s)										
Specific Service Charges:		4235										
Late Payment Charges:		4225										
Other Distribution Revenues:		4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245										
Other Income and Expenses:		4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380,										
		4385, 4390, 4395, 4398, 4405, 4415										
Note: Add all applicable accounts listed above to the table and include all relevant information.												
Account Breakdown Details												

Account Breakdown Details											
Account 4235 - Specific Service Charges											
	2011 Actual	2011 Actual <sup>2</sup>	2012 Board Approved	2012 Actual	2013 Actual	Bridge Year 2014	Test Year 2015	Test Year 2016	Test Year 2017	Test Year 2018	Test Year 2019
Reporting Basis	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Collection Charge	295,202	295,202	416,500	355,938	366,650	491,277	348,912	355,364	361,951	369,763	377,759
Set-up Charge	229,260	229,260	246,280	219,060	237,990	226,012	235,276	239,626	244,068	249,336	254,728
Reconnect Charge	93,715	93,715	99,500	91,133	85,598	77,785	92,712	94,426	96,177	98,253	100,377
Credit Check Charge	7,552	7,552	8,900	6,738	6,705	4,297	7,197	7,330	7,466	7,627	7,792
NSF Charge	12,335	12,335	16,000	10,420	6,679	7,331	10,090	10,277	10,467	10,693	10,925
Enhancement Revenue	28,120	28,120	11,000	62,934	48,958	38,254	46,671	46,671	46,671	46,671	46,671
Retail Fixed & Variable charges	77,386	77,386	78,900	77,067	62,839	50,276	56,555	56,555	56,555	56,555	56,555
Other	4,506	4,506	63,206	4,871	1,861	1,073	3,844	3,909	3,976	4,056	4,137
Total	748,076	748,076	940,286	828,161	817,279	896,305	801,258	814,159	827,331	842,953	858,945

The following Table 22 summarizes OEB-Approved Other Operating Revenue that was determined to offset Oshawa Power's base revenue requirement in its Custom IR and subsequent Mid-Term Update applications:

**Table 22 – Summary of OEB-Approved Other Operating Revenue**

Charge Category	2015	2016	2017	2018	2019
Specific Late Charges	\$801,258	\$814,159	\$827,331	\$842,953	\$858,945
Late Payment Charges	\$286,274	\$291,567	\$296,971	\$303,381	\$309,942
Other Operating Revenues	\$332,765	\$336,450	\$341,298	\$346,395	\$351,202
Other Income or Deductions	(\$101,184)	\$30,166	\$113,049	(\$108,002)	(\$85,977)
<b>Total</b>	<b>\$1,319,113</b>	<b>\$1,472,342</b>	<b>\$1,578,649</b>	<b>\$1,384,728</b>	<b>\$1,434,111</b>

On February 23, 2017, the OEB issued its Decision and Order (EB-2017-0101) on Amending Electricity Distributor Licences to Prohibit the Disconnection of Residential Customers and Related Matters (“Decision EB-2017-0101”). In Decision EB-2017-0101, the OEB prohibited the disconnection of residential customers by reason of non-payment for the balance of the 2016/2017 winter period (i.e. from February 23 to April 30, 2017). In addition, LDCs were required to waive any Collection of Account charge that could otherwise be charged in relation to an occupied residential property during that period<sup>2</sup>. Revisions were made to LDCs’ licenses to incorporate the amendments identified in Decision EB-2017-0101.

On November 2, 2017, the OEB made amendments to the licenses of all electricity distributors in its decision and order EB-2017-0318 that set out an annual Disconnection Ban Period from November 15th to April 30th each year (Winter Moratorium) to take effect on November 15, 2017. Similar to the prior amendments, the updated license conditions require that any Collection of Account charges that could otherwise be charged to residential customers shall be waived during a Disconnection Ban Period.

On March 14, 2019, the OEB issued its *RATE ORDER EB-2017-0183\_Non-Payment of Account Service Charges for Electricity and Natural Gas Distributors, Effective July 1, 2019*. The following orders were included in the report:

- Effective July 1, 2019, any reference to “Disconnect/Reconnect” in an electricity distributor’s tariff of rates and charges shall be read as “Reconnection”.
- Effective July 1, 2019, a distributor shall not apply any charges for disconnecting a customer for non-payment.
- Effective July 1, 2019, reconnection charges shall be applied only after reconnection has occurred. If a residential customer is unable to pay the reconnection charges, the distributor

<sup>2</sup> Decision and Order EB-2017-0101, Paragraph 1.5

1 shall offer reasonable payment arrangements. The distributor shall waive the reconnection  
2 charges for an eligible low-income customer.

3 In conjunction with these Decisions and Orders, and license amendments, Oshawa Power has been  
4 restricted from charging for Other Operating Revenues included as offsets to OEB-Approved base  
5 revenue requirement in its Custom IR and Mid-Term rate applications. The periods affected ahead of  
6 Oshawa Power's next CoS scheduled for rates effective January 1, 2021 are as follow:

- 7 • February 23, 2017 to April 30, 2017;
- 8 • November 15, 2017 to April 30, 2018;
- 9 • November 15, 2018 to April 30, 2019; and
- 10 • July 1, 2019 to December 31, 2020.

11 On March 14, 2019, the Board also issued a notice of amendments to codes and a rule amendment to  
12 the Distribution System Code, Standard Supply Service Code, Unit Sub-Metering Code, and Gas  
13 Distribution Access Rule (and Associated Rate Order) (the Notice)<sup>3</sup>. These amendments were issued  
14 as a result of the OEB's Phase 1 review of its customer service rules and associated service charges  
15 for licensed electricity distributors, rate-regulated natural gas distributors and unit sub-meter  
16 providers. The Associated Rate Order eliminated the Collection of Account charge effective July 1,  
17 2019. The OEB acknowledged that the elimination of the Collection of Account Charge may have an  
18 impact on some distributors. However, the OEB reiterated that it does not find it prudent to establish  
19 a generic deferral/variance account for all distributors. It stated that a distributor can apply for a  
20 deferral account to track the impact of eliminating charges relating to non-payment of accounts with  
21 evidence demonstrating that such an account would meet the eligibility requirements set out in the  
22 OEB's Filing Requirements for Electricity Distribution Rate Applications<sup>4</sup>.

23 As a result of the Board's decision not to establish a generic deferral/variance account for all  
24 distributors to recover lost revenues associated with the elimination of the Collection of Account  
25 Charge, Oshawa Power is applying for a new deferral account.

26 Oshawa Power, has calculated lost revenues by comparing the OEB-Approved cumulative revenue  
27 offsets for the specific charges impacted by the Board's initiatives, with the cumulative amounts

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<sup>3</sup> Notice of amendments to codes and a rule amendment to the Distribution System Code, Standard Supply Service Code, Unit Sub-Metering Code, and Gas Distribution Access Rule (and Associated Rate Order) EB-2017-0183

<sup>4</sup> The Notice EB-2017-0183, p.20



charged during the applicable rate years affected. The following table summarizes the results of Oshawa Power's methodology:

**Table 23 – Summary of Revenue Losses**

Charge Type	2019	2018	2017	2016	2015
<b>Actual</b>					
Collection Charge	27,596	51,096	288,867	606,809	501,317
Reconnect Charge	21,225	71,757	42,700	60,430	62,145
	48,821	122,853	331,567	667,239	563,462
<b>OEB-Approved</b>					
Collection Charge	377,759	369,763	361,951	355,364	348,912
Reconnect Charge	100,377	98,253	96,177	94,426	92,712
	478,137	468,015	458,127	449,790	441,624
Gains/(Losses)	- 429,316	- 345,162	- 126,560	217,449	121,838
Cumulative Losses	- 561,752	- 132,436	212,726	339,287	

Residential customers represent 90% of the total specific service charges approved as revenue offsets and 100% of the cumulative losses determined in the table above. Oshawa Power is seeking approval for the cumulative losses at the end of 2018 for this rate application. The amount is \$132,436 which Oshawa Power considers significant as it is above its materiality threshold of \$121,410, defined by the OEB as 0.5% of distribution revenue requirement (Audited 2018). Oshawa Power has included 2019 in the table above to exemplify the impact of the Board's initiatives on results forecast until Oshawa Power's next CoS scheduled for rates effective January 1, 2021.

Oshawa Power has no opinion on the Board's initiatives, however believes it is being uniquely impacted by the timing of their implementation and the impairment to earnings otherwise anticipated.

Oshawa Power seeks Board authorization to establish the requested deferral account 1508 – Sub-account Lost Revenue - Collection of Account Charges, found in Appendix F. Charges lost in accordance with Oshawa Power's methodology are to be recorded in this account up and until the next scheduled CoS.

Disposition of the balances recorded in the proposed deferral account is subject to future prudence review at the time of Oshawa Power's next CoS application and is expected to be achieved through a rate rider applicable to residential customers.

1 **Conclusion**

- 2 Oshawa Power respectfully requests that the Board approve the relief sought in this Application.

## **APPENDICES**

## **Appendix A – Current Tariff of Rates and Charges**

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## RESIDENTIAL SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.19
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$	0.06
Distribution Volumetric Rate	\$/kWh	0.0040
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until December 31, 2019 (Applicable only for Non-RPP Customers)	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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	0.0032
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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.07
Distribution Volumetric Rate	\$/kWh	0.0174
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until December 31, 2019 (Applicable only for Non-RPP Customers)	\$/kWh	0.0013
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
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	0.0032
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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. Note that for statistical purposes the following sub-classifications apply:

- General Service 50 to 200 kW
- General Service over 200 kW

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	57.37
Distribution Volumetric Rate	\$/kW	4.9090
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.2491
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until December 31, 2019 (Applicable only for Non-RPP Customers)	\$/kW	0.5270
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.0288
Retail Transmission Rate - Network Service Rate	\$/kW	2.4338
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2764
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1195
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.8917

### 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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,205.57
Distribution Volumetric Rate	\$/kW	2.5657
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until December 31, 2019 (Applicable only for Non-RPP Customers)	\$/kW	0.6083
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.2837
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.0330
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1195
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.8917

### 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



# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## LARGE USE SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	9,173.44
Distribution Volumetric Rate	\$/kW	2.2117
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.2771
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.0322
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.3239
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1552

## 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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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 Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.78
Distribution Volumetric Rate	\$/kWh	0.0196
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until December 31, 2019 (Applicable only for Non-RPP Customers)	\$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kWh	0.0006
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
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	0.0032
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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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 Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.77
Distribution Volumetric Rate	\$/kW	8.2518
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.2146
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.0230
Retail Transmission Rate - Network Service Rate	\$/kW	1.6787
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6722

### 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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.07
Distribution Volumetric Rate	\$/kW	31.9118
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until December 31, 2019 (Applicable only for Non-RPP Customers)	\$/kW	0.4821
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.2248
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2015) - effective until December 31, 2019	\$/kW	0.0242
Retail Transmission Rate - Network Service Rate	\$/kW	1.6503
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6270

### 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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## 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 Global Adjustment and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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## ALLOWANCES

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

# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## SPECIFIC SERVICE CHARGES

### 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 charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

### Customer Administration

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

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - \$/pole/year	\$	22.35
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# Oshawa PUC Networks Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2019

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

EB-2017-0069

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

## LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0486
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0440
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

## **Appendix B – Proposed Tariff of Rates and Charges**



**Oshawa PUC Networks Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2019-0062

## RESIDENTIAL SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.55
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0181
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0009
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kWh	(0.0017)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

## MONTHLY RATES AND CHARGES - Regulatory Component

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

**Oshawa PUC Networks Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2019-0062

**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	17.30
Distribution Volumetric Rate	\$/kWh	0.0176
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0181
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kWh	(0.0017)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
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

**Oshawa PUC Networks Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
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EB-2019-0062

**GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION**

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. Note that for statistical purposes the following sub-classifications apply:

- General Service 50 to 200 kW
- General Service over 200 kW

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	58.14
Distribution Volumetric Rate	\$/kW	4.9753
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0181
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.0006)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5225)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	(0.0514)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4777
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1429
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1758
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.7221

**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

**Oshawa PUC Networks Inc.**  
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EB-2019-0062

**GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	1,221.85
Distribution Volumetric Rate	\$/kW	2.6003
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0181
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	0.3695
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	(0.6751)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1758
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.7221

**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

**Oshawa PUC Networks Inc.**  
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EB-2019-0062

## **LARGE USE SERVICE CLASSIFICATION**

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

## **APPLICATION**

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

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

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

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

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

## **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	9,297.28
Distribution Volumetric Rate	\$/kW	2.2416
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.0389)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	(0.6840)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.3839
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.9701

## **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

**Oshawa PUC Networks Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2019-0062

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

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

**APPLICATION**

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 Global Adjustment and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	4.84
Distribution Volumetric Rate	\$/kWh	0.0199
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	(0.0013)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kWh	(0.0016)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
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

**Oshawa PUC Networks Inc.**  
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## **SENTINEL LIGHTING SERVICE CLASSIFICATION**

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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 Global Adjustment and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	5.85
Distribution Volumetric Rate	\$/kW	8.3632
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.2706)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	(0.5824)
Retail Transmission Rate - Network Service Rate	\$/kW	1.7090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5155

### **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

**Oshawa PUC Networks Inc.**  
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EB-2019-0062

## **STREET LIGHTING SERVICE CLASSIFICATION**

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

## **APPLICATION**

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

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

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

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

## **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	2.10
Distribution Volumetric Rate	\$/kW	32.3426
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0181
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.0017)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020	\$/kW	(0.5745)
Retail Transmission Rate - Network Service Rate	\$/kW	1.6801
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4729

## **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



**Oshawa PUC Networks Inc.**  
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EB-2019-0062

**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 Global Adjustment and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	5.40
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**ALLOWANCES**

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

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## **SPECIFIC SERVICE CHARGES**

### **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 charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

### **Customer Administration**

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

### **Non-Payment of Account**

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

### **Other**

Specific charge for access to the power poles - \$/pole/year	\$	44.28
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EB-2019-0062

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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	1.0486
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.044
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

## **Appendix C – Certification of Evidence**

## **CERTIFICATION OF EVIDENCE**

**EB-2019-0062**

### **General Certification**

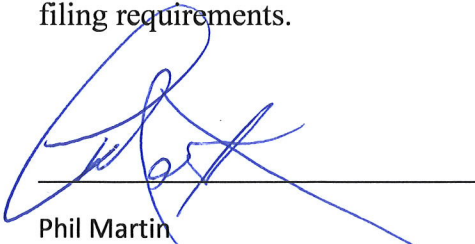
As President and Chief Executive Officer of Oshawa PUC Networks Inc. I certify, that to the best of my knowledge, the evidence filed in support of this Application is accurate and complete; and complies with Chapter 1 and 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications issued on July 12, 2018; and the Addendum to Filing Requirements for Electricity Distribution Rate Applications, for 2020 Rate Applications, issued July 15, 2019.



Ivano Labricciosa  
President and Chief Executive Officer  
Oshawa PUC Networks Inc.

### **Deferral and Variance Account Balances**

As Vice President of Finance and Regulatory Compliance of Oshawa PUC Networks Inc. I certify to the best of my knowledge, Oshawa PUC Networks Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.



Phil Martin  
VP Finance and Regulatory Compliance  
Oshawa PUC Networks Inc.

## **Appendix D – GA Analysis Workform**



# GA Analysis Workform

Version 1.9

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells

Drop down cells

Utility Name

OSHAWA PUC NETWORKS INC.

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	\$ (191,888)	\$ 2,570,190	\$ (2,859,487)	\$ (289,297)	\$ (97,409)	\$ 36,731,567	-0.3%
2018	\$ (458,198)	\$ 2,691,108	\$ (3,128,196)	\$ (437,088)	\$ 21,110	\$ 29,088,370	0.1%
Cumulative Balance	\$ (650,086)	\$ 5,261,298	\$ (5,987,683)	\$ (726,385)	\$ (76,299)	\$ 65,819,937	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	1,029,256,995	kWh	100%
RPP	A	633,383,354	kWh	61.5%
Non RPP	B = D+E	395,873,641	kWh	38.5%
Non-RPP Class A	D	67,594,546	kWh	6.6%
Non-RPP Class B*	E	328,279,095	kWh	31.9%

\*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

**Note 3 GA Billing Rate**

GA is billed on the

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

**Note 4 Analysis of Expected GA Amount**

Year	2017								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F+G+H	J	K = I*J	L	M = I*L	N=M-K
January	32,496,053	38,004,140	37,678,103	32,170,016	0.06687	\$ 2,151,209	0.08227	\$ 2,646,627	\$ 495,418
February	34,797,020	37,678,103	32,959,593	30,078,509	0.10559	\$ 3,175,990	0.08639	\$ 2,598,482	\$ (577,507)
March	29,331,117	32,959,593	36,284,868	32,656,392	0.08409	\$ 2,746,076	0.07135	\$ 2,330,034	\$ (416,042)
April	32,578,203	36,284,868	29,367,411	25,660,746	0.06874	\$ 1,763,920	0.10778	\$ 2,765,715	\$ 1,001,796
May	29,184,036	29,367,411	28,838,885	28,655,510	0.10623	\$ 3,044,075	0.12307	\$ 3,526,634	\$ 482,559
June	30,715,108	28,838,885	30,471,676	32,347,898	0.11954	\$ 3,866,868	0.11848	\$ 3,832,579	\$ (34,289)
July	28,846,589	30,471,676	35,294,631	33,669,545	0.10652	\$ 3,586,480	0.11280	\$ 3,797,925	\$ 211,445
August	35,982,989	35,294,631	33,913,672	34,602,029	0.11500	\$ 3,979,233	0.10109	\$ 3,497,919	\$ (481,314)
September	32,662,406	33,913,672	32,014,841	30,763,575	0.12739	\$ 3,918,972	0.08864	\$ 2,726,883	\$ (1,192,089)
October	24,969,298	32,014,841	29,297,507	22,251,964	0.10212	\$ 2,272,371	0.12563	\$ 2,795,514	\$ 523,144
November	34,250,598	29,297,507	27,618,531	32,571,622	0.11164	\$ 3,636,296	0.09704	\$ 3,160,750	\$ (475,546)
December	25,570,228	27,618,531	35,202,473	33,154,170	0.08391	\$ 2,781,966	0.09207	\$ 3,052,504	\$ 270,538
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	371,383,644	391,743,859	388,942,192	368,581,977		\$ 36,923,455		\$ 36,731,567	\$ (191,888)

Calculated Loss Factor

1.1228

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustments on DVA Continuity Schedule	If "no", please provide an explanation	\$ Principal Adjustment on DVA Continuity Schedule
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	<b>\$ 2,570,190</b>				
1a True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1b True-up of GA Charges based on Actual Non-RPP Volumes - current year					
2a Remove prior year end unbilled to actual revenue differences	\$ (3,638,007)	2016 unbilled revenue balance	No		
2b Add current year end unbilled to actual revenue differences	\$ 2,483,520	2017 unbilled revenue balance	No		
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					
7 Differences in actual system losses and billed TLFs					
8 Others as justified by distributor					
9 GA Modifier Credits issued to customers	\$ (1,071,000)	GA modifier credits issued as per OEB rules	No	redits issued per OEB rules	
10 Disposition of 2016 Closing Balance	\$ (634,000)	OEB approved disposition of variance account moved to 1595 in the year	No	lly moved to 1595 during year	
<b>Total Principal Adjustments on DVA Continuity Schedule</b>					<b>\$ -</b>

<b>Note 6 Adjusted Net Change in Principal Balance in the GL</b>	\$ (289,297)
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ (191,888)
<b>Unresolved Difference</b>	\$ (97,409)
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<b>-0.3%</b>



# GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	1,090,919,821	kWh	100%
RPP	A	697,359,913	kWh	63.9%
Non-RPP	B = D+E	393,559,908	kWh	36.1%
Non-RPP Class A	D	92,817,186	kWh	8.5%
Non-RPP Class B*	E	300,742,722	kWh	27.6%

\*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 = F*J	L	M = L*I	=M-K
January	14,852,098	35,202,473	36,404,741	16,054,366	0.08777	\$ 1,409,092	0.06736	\$ 1,081,422	\$ (327,670)
February	40,398,901	36,404,741	29,794,645	33,788,805	0.07333	\$ 2,477,733	0.08167	\$ 2,759,532	\$ 281,799
March	24,685,076	29,794,645	30,336,295	25,226,726	0.07877	\$ 1,987,109	0.09481	\$ 2,391,746	\$ 404,637
April	25,971,941	30,336,295	27,981,765	23,617,411	0.09810	\$ 2,316,868	0.09959	\$ 2,352,058	\$ 35,190
May	24,522,690	27,981,765	25,097,764	21,638,689	0.09392	\$ 2,032,306	0.10793	\$ 2,335,464	\$ 303,158
June	25,284,702	25,097,764	27,512,461	27,699,399	0.13336	\$ 3,693,992	0.11896	\$ 3,295,121	\$ (398,871)
July	27,524,371	27,512,461	36,168,864	36,180,774	0.08502	\$ 3,076,089	0.07737	\$ 2,799,306	\$ (276,783)
August	29,439,278	36,168,864	35,440,458	28,710,872	0.07190	\$ 2,235,577	0.07490	\$ 2,150,444	\$ (86,133)
September	29,179,101	35,440,458	29,019,395	22,758,036	0.08424	\$ 1,917,137	0.08584	\$ 1,953,550	\$ 36,413
October	27,426,115	29,019,395	26,327,041	24,733,761	0.08921	\$ 2,206,499	0.12059	\$ 2,982,644	\$ 776,145
November	25,563,354	26,327,041	29,876,051	29,112,363	0.12235	\$ 3,561,898	0.09855	\$ 2,869,023	\$ (692,874)
December	25,541,642	29,876,051	32,941,368	28,606,959	0.09198	\$ 2,631,268	0.07404	\$ 2,118,059	\$ (513,209)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	320,389,269	369,161,954	366,900,849	318,128,163		\$ 29,546,568		\$ 29,088,370	\$ (458,198)

Calculated Loss Factor

1.0578

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustments		
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 2,691,108		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation	\$ Principal Adjustment on DVA Continuity Schedule
True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1a True-up of GA Charges based on Actual Non-RPP Volumes - current year					
1b Remove prior year end unbilled to actual revenue differences	\$ (2,483,520)	2017 unbilled revenue balance	No		
2b Add current year end unbilled to actual revenue differences	\$ 2,337,324	2018 unbilled revenue balance	No		
Remove difference between prior year accrual/forecast to 3a actual from long term load transfers					
Add difference between current year accrual/forecast to 3b actual from long term load transfers					
4 Remove GA balances pertaining to Class A customers	\$ 2,418,000	GA modifier credits issued to Class A customer as per OEB rules	No	EB rules which pertain to Class A customer	
5 Significant prior period billing adjustments recorded in current year					
6 Differences in GA IESO posted rate and rate charged on IESO invoice					
7 Differences in actual system losses and billed TLFs					
8 Others as justified by distributor					
9 GA Modifier Credits issued to customers	\$ (5,400,000)	GA modifier credits issued as per OEB rules	No	credits issued per OEB rules	
10					
			Total Principal Adjustments on DVA Continuity Schedule		
			\$ -		

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ (437,088)
Net Change in Expected GA Balance in the Year Per Analysis	\$ (458,198)
Unresolved Difference	\$ 21,110
Unresolved Difference as % of Expected GA Payments to IESO	0.1%

## **Appendix E – GA Methodology**

# INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



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

- 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)
<b>Balance December 31, 2018</b>	\$676,332	
<b>Reversals of Principal Adjustments - previous year</b>		
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		
<b>Sub-Total Reversals from previous year (A):</b>		
<b>Principal Adjustments - current year</b>		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other		
<b>Sub-Total Principal Adjustments for 2018 consumption (B)</b>		
<b>Total Principal Adjustments shown for 2018 (A + B)</b>		
<b>Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)</b>	\$676,332 (before actual and projected carrying charges)	

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

10. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:

- a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.

**Response:** Yes, this approach is used.

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

**Response:** Yes, approach was used consistently for all years for which variances are proposed for disposition.

### 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).

**Response:**

Oshawa Power begins by collecting the current month's wholesale metering data from our third-party meter management vendor, Kinetiq, to calculate the total load (kWh) purchased. Data is then collected from our billing system to determine the split between RPP and non-RPP volumes. Oshawa Power extracts billed customer RPP commodity charges (TOU and tier pricing) along with the associated billed consumption from the statistical table in the CIS system. The CIS statistic table tracks all consumption and the associated charges billed at RPP rates for the current IESO settlement month.

Oshawa Power is required to settle the difference between revenues billed to RPP customers, and the wholesale cost of power, which includes the amount of the GA allocated to this portion of the distributor's load. The first estimate of the GA is used for this initial calculation, but once the actual GA rate is known, an adjustment is made to true-up in the following month, and is then added/subtracted from the next month's IESO

## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



submission. At the end of the fiscal year Oshawa Power accrues for any unbilled usage along with the settlement amount with the IESO for this unbilled usage.

- 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.

Response:

Oshawa Power reconciles the GA rate monthly. The difference is submitted in the next month's submission and general ledger accounts as required

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

Response: Yes

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

Response: December 2018 is trued up in January 2019

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

Response: 2018 true up was recorded in the 2018 GL balance.

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

Response: Yes.

### 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).

Response:

Oshawa Power allocates the Class B Global Adjustment between RPP and Non-RPP customers (excluding the Class A Customers) based on actual billed consumption.

Oshawa Power uses GA first estimate provided by the IESO to invoice its customers. This treatment is applicable to all customer classes on Non-RPP with the exception of the Class A customers. The monthly loss-adjusted kWh sales are grouped into two categories: Non-RPP kWh's, and RPP kWh's. The proportion of Class B RPP kWh's reported to the IESO and the Class B Non-RPP kWh's is used to allocate the Global Adjustment dollar amounts billed by the IESO via Charge Type 148 between GL 4705 Power, and GL 4707 GA, respectively. Class A Global Adjustment amounts billed via Charge Type 147 on the IESO Invoice are allocated directly to GL account 4707 GA.

## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



- 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.

Response: Actual billing data for Non-RPP and RPP customers is used to divide the original amount of CT 148. The dollar amount calculated for Non-RPP GA costs is moved to Account 1588.

- 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?

Response: Actual billing data

- 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?

Response: Yes, true up is performed when actual billing data is available for the time period the GA cost relates to. At year end, Oshawa Power does the true up after all prior year billing is completed and this true up is included in the prior year financial statements and the prior year OEB filings.

- 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?

Response: All months for 2018 were reconciled and trued up in 2019 upon completion of all billing for 2018 consumption. The true-up amount was recorded in the 2018 general ledger.

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

Response: Yes.

### 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?

Response: No

## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



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

**Response:** N/A

**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.

- 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.

**Response:** Oshawa Power confirms that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

## **Appendix F – Request for Deferral Account**

### **Draft Accounting Order**

#### **Account 1508 – Other Regulatory Assets - Sub-Account Lost Revenue**

##### **– Collection of Account Charges**

Oshawa Power shall establish a new deferral account: Account 1508 – Other Regulatory Assets - Sub-account Lost Revenue – Collection of Account Charges. This account is to be established to recover the lost revenue associated with:

1. The waiving of the Collection of Account charge for residential customers from January 1, 2019 – April 30, 2019; and
2. The elimination of the Collection of Account charge for all customers from July 1, 2019 to the rate effective date of Oshawa Power's next rebasing application.

The lost revenues associated with the elimination of the Collection of Account charge will be recorded in the Sub-account for future recovery from rate payers and will be disposed of at Oshawa Power's next rebasing application. The new deferral account will be discontinued after Oshawa Power's next rebasing. Carrying charges will be applied to this Sub-account and will be calculated at the OEB's prescribed interest rates.

The journal entries to be recorded are identified below:

DR 1508 Other Regulatory Assets - Sub-Account Lost Revenue – Collection of Account Charges - Principal

CR 4235 Miscellaneous Services Revenue

To record the lost revenue associated with the elimination of the Collection of Account Charge.

DR 1508 Other Regulatory Assets - Sub-Account Lost Revenue – Collection of Account Charges – Carrying Charges

CR 4405 Interest Income

To record carrying charges on the principal balance in the Sub-Account Lost Revenue –Collection of Account Charges.



## **Appendix G – Bill Impacts**



## Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

Note:

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

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0486	
Proposed/Approved Loss Factor	1.0486	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.19	1	\$ 21.19	\$ 24.55	1	\$ 24.55	\$ 3.36	15.86%
Distribution Volumetric Rate	\$ 0.0040	750	\$ 3.00	\$ -	750	\$ -	\$ (3.00)	-100.00%
Fixed Rate Riders	\$ 0.06	1	\$ 0.06	\$ -	1	\$ -	\$ (0.06)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0009	750	\$ 0.68	\$ 0.68	
<b>Sub-Total A (excluding pass through)</b>			\$ 24.25			\$ 25.23	\$ 0.98	4.02%
Line Losses on Cost of Power	\$ 0.0824	36	\$ 3.00	\$ 0.0824	36	\$ 3.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	750	\$ 0.45	\$ 0.0017	750	\$ (1.28)	\$ (1.73)	-383.33%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 28.27			\$ 27.52	\$ (0.75)	-2.65%
RTSR - Network	\$ 0.0072	786	\$ 5.66	\$ 0.0073	786	\$ 5.74	\$ 0.08	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0070	786	\$ 5.51	\$ 0.0066	786	\$ 5.19	\$ (0.31)	-5.71%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 39.44			\$ 38.45	\$ (0.99)	-2.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	786	\$ 2.67	\$ 0.0034	786	\$ 2.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	786	\$ 0.39	\$ 0.0005	786	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	135	\$ 18.09	\$ 0.1340	135	\$ 18.09	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 104.52			\$ 103.53	\$ (0.99)	-0.94%
HST	13%		\$ 13.59	13%		\$ 13.46	\$ (0.13)	-0.94%
8% Rebate	8%		\$ (8.36)	8%		\$ (8.28)	\$ 0.08	
<b>Total Bill on TOU</b>			\$ 109.74			\$ 108.71	\$ (1.04)	-0.94%

In the manager's summary, discuss the reas

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,686	kWh
Demand	-	kW
Current Loss Factor	1.0486	
Proposed/Approved Loss Factor	1.0486	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.07	1	\$ 17.07	\$ 17.30	1	\$ 17.30	\$ 0.23	1.35%
Distribution Volumetric Rate	\$ 0.0174	2686	\$ 46.74	\$ 0.0176	2686	\$ 47.27	\$ 0.54	1.15%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0001	2686	\$ 0.27	\$ 0.0011	2686	\$ 2.95	\$ 2.69	1000.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 64.08			\$ 67.53	\$ 3.45	5.39%
Line Losses on Cost of Power	\$ 0.0824	131	\$ 10.75	\$ 0.0824	131	\$ 10.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	2,686	\$ 1.61	\$ 0.0017	2,686	\$ (4.57)	\$ (6.18)	-383.33%
CBR Class B Rate Riders	\$ -	2,686	\$ -	\$ -	2,686	\$ -	\$ -	
GA Rate Riders	\$ -	2,686	\$ -	\$ -	2,686	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,686	\$ -	\$ -	2,686	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,686	\$ -	\$ -	2,686	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 77.01			\$ 74.28	\$ (2.72)	-3.54%
RTSR - Network	\$ 0.0067	2,817	\$ 18.87	\$ 0.0068	2,817	\$ 19.15	\$ 0.28	1.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	2,817	\$ 18.31	\$ 0.0061	2,817	\$ 17.18	\$ (1.13)	-6.15%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 114.18			\$ 110.62	\$ (3.57)	-3.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,817	\$ 9.58	\$ 0.0034	2,817	\$ 9.58	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,817	\$ 1.41	\$ 0.0005	2,817	\$ 1.41	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,746	\$ 113.48	\$ 0.0650	1,746	\$ 113.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	457	\$ 42.92	\$ 0.0940	457	\$ 42.92	\$ -	0.00%
TOU - On Peak	\$ 0.1340	483	\$ 64.79	\$ 0.1340	483	\$ 64.79	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 346.61			\$ 343.04	\$ (3.57)	-1.03%
HST	13%		\$ 45.06	13%		\$ 44.60	\$ (0.46)	-1.03%
8% Rebate	8%		\$ (27.73)	8%		\$ (27.44)	\$ 0.29	
<b>Total Bill on TOU</b>			\$ 363.94			\$ 360.19	\$ (3.75)	-1.03%

In the manager's summary, discuss the reas

Customer Class:	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	54,052	kWh
Demand	137	kW
Current Loss Factor	1.0486	
Proposed/Approved Loss Factor	1.0486	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 57.37	1	\$ 57.37	\$ 58.14	1	\$ 58.14	\$ 0.77	1.34%
Distribution Volumetric Rate	\$ 4.9090	137	\$ 672.53	\$ 4.9753	137	\$ 681.62	\$ 9.08	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0288	137	\$ 3.95	\$ 0.0006	137	\$ (0.08)	\$ (4.03)	-102.08%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 733.85</b>			<b>\$ 739.67</b>	<b>\$ 5.83</b>	<b>0.79%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 0.7761	137	\$ 106.33	\$ 0.5739	137	\$ (78.62)	\$ (184.95)	-173.95%
Riders Including GA(kW) Rate Riders	\$ -	137	\$ -	\$ -	137	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	54,052	\$ -	\$ 0.0181	54,052	\$ 978.34	\$ 978.34	
GA Rate Riders	\$ -	137	\$ -	\$ -	137	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		137	\$ -	\$ -	137	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 840.17</b>			<b>\$ 1,639.39</b>	<b>\$ 799.22</b>	<b>95.13%</b>
RTSR - Network	\$ 2.4338	137	\$ 333.43	\$ 2.4777	137	\$ 339.44	\$ 6.01	1.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2764	137	\$ 311.87	\$ 2.1429	137	\$ 293.58	\$ (18.29)	-5.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,485.47</b>			<b>\$ 2,272.41</b>	<b>\$ 786.94</b>	<b>52.98%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	56,679	\$ 192.71	\$ 0.0034	56,679	\$ 192.71	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	56,679	\$ 28.34	\$ 0.0005	56,679	\$ 28.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	56,679	\$ 6,240.35	\$ 0.1101	56,679	\$ 6,240.35	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 7,947.12</b>			<b>\$ 8,734.06</b>	<b>\$ 786.94</b>	<b>9.90%</b>
HST	13%		\$ 1,033.13	13%		\$ 1,135.43	\$ 102.30	9.90%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 8,980.24</b>			<b>\$ 9,869.49</b>	<b>\$ 889.24</b>	<b>9.90%</b>

In the manager's summary, discuss the reas

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	601,593	kWh
Demand	1,329	kW
Current Loss Factor	1.0486	
Proposed/Approved Loss Factor	1.0486	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1,205.57	1	\$ 1,205.57	\$ 1,221.85	1	\$ 1,221.85	\$ 16.28	1.35%
Distribution Volumetric Rate	\$ 2.5657	1329	\$ 3,409.82	\$ 2.6003	1329	\$ 3,455.80	\$ 45.98	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0330	1329	\$ 43.86	\$ 0.3695	1329	\$ 491.07	\$ 447.21	1019.70%
<b>Sub-Total A (excluding pass through)</b>			\$ 4,659.24			\$ 5,168.71	\$ 509.47	10.93%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 0.8920	1,329	\$ 1,185.47	\$ 0.6751	1,329	\$ (897.21)	\$ (2,082.68)	-175.68%
Riders Including GA(kW) Rate Riders	\$ -	1,329	\$ -	\$ -	1,329	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	601,593	\$ -	\$ 0.0181	601,593	\$ 10,888.83	\$ 10,888.83	
GA Rate Riders	\$ -	1,329	\$ -	\$ -	1,329	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		1,329	\$ -	\$ -	1,329	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 5,844.71			\$ 15,160.34	\$ 9,315.63	159.39%
RTSR - Network	\$ 3.1195	1,329	\$ 4,145.82	\$ 3.1758	1,329	\$ 4,220.64	\$ 74.82	1.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8917	1,329	\$ 3,843.07	\$ 2.7221	1,329	\$ 3,617.67	\$ (225.40)	-5.87%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 13,833.60			\$ 22,998.65	\$ 9,165.05	66.25%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	630,830	\$ 2,144.82	\$ 0.0034	630,830	\$ 2,144.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	630,830	\$ 315.42	\$ 0.0005	630,830	\$ 315.42	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	630,830	\$ 69,454.43	\$ 0.1101	630,830	\$ 69,454.43	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 85,748.51			\$ 94,913.57	\$ 9,165.05	10.69%
HST	13%		\$ 11,147.31	13%		\$ 12,338.76	\$ 1,191.46	10.69%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 96,895.82			\$ 107,252.33	\$ 10,356.51	10.69%

In the manager's summary, discuss the reas

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	3,559,916	kWh
Demand	8,052	kW
Current Loss Factor	1.0486	
Proposed/Approved Loss Factor	1.0486	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9,173.44	1	\$ 9,173.44	\$ 9,297.28	1	\$ 9,297.28	\$ 123.84	1.35%
Distribution Volumetric Rate	\$ 2.2117	8052	\$ 17,808.61	\$ 2.2416	8052	\$ 18,049.36	\$ 240.75	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0322	8052	\$ 259.27	\$ 0.0389	8052	\$ (313.22)	\$ (572.50)	-220.81%
<b>Sub-Total A (excluding pass through)</b>			\$ 27,241.32			\$ 27,033.42	\$ (207.90)	-0.76%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2771	8,052	\$ 2,231.21	\$ 0.6840	8,052	\$ (5,507.57)	\$ (7,738.78)	-346.84%
CBR Class B Rate Riders	\$ -	8,052	\$ -	\$ -	8,052	\$ -	\$ -	
GA Rate Riders	\$ -	3,559,916	\$ -	\$ -	3,559,916	\$ -	\$ -	
Low Voltage Service Charge	\$ -	8,052	\$ -	\$ -	8,052	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		8,052	\$ -	\$ -	8,052	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 29,472.53			\$ 21,525.85	\$ (7,946.68)	-26.96%
RTSR - Network	\$ 3.3239	8,052	\$ 26,764.04	\$ 3.3839	8,052	\$ 27,247.16	\$ 483.12	1.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.1552	8,052	\$ 25,405.67	\$ 2.9701	8,052	\$ 23,915.25	\$ (1,490.43)	-5.87%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 81,642.25			\$ 72,688.26	\$ (8,953.98)	-10.97%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	3,732,928	\$ 12,691.95	\$ 0.0034	3,732,928	\$ 12,691.95	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	3,732,928	\$ 1,866.46	\$ 0.0005	3,732,928	\$ 1,866.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	3,732,928	\$ 410,995.36	\$ 0.1101	3,732,928	\$ 410,995.36	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 507,196.28			\$ 498,242.29	\$ (8,953.98)	-1.77%
HST	13%		\$ 65,935.52	13%		\$ 64,771.50	\$ (1,164.02)	-1.77%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 573,131.79			\$ 563,013.79	\$ (10,118.00)	-1.77%

In the manager's summary, discuss the reas



Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	738	kWh
Demand	-	kW
Current Loss Factor	1.0486	
Proposed/Approved Loss Factor	1.0486	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.78	1	\$ 4.78	\$ 4.84	1	\$ 4.84	\$ 0.06	1.26%
Distribution Volumetric Rate	\$ 0.0196	738	\$ 14.46	\$ 0.0199	738	\$ 14.69	\$ 0.22	1.53%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0001	738	\$ 0.07	\$ 0.0013	738	\$ (0.96)	\$ (1.03)	-1400.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 19.32			\$ 18.57	\$ (0.75)	-3.89%
Line Losses on Cost of Power	\$ 0.0824	36	\$ 2.95	\$ 0.0824	36	\$ 2.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	738	\$ 0.44	\$ 0.0016	738	\$ (1.18)	\$ (1.62)	-366.67%
CBR Class B Rate Riders	\$ -	738	\$ -	\$ -	738	\$ -	\$ -	
GA Rate Riders	\$ -	738	\$ -	\$ -	738	\$ -	\$ -	
Low Voltage Service Charge	\$ -	738	\$ -	\$ -	738	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		738	\$ -	\$ -	738	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 22.72			\$ 20.34	\$ (2.38)	-10.46%
RTSR - Network	\$ 0.0067	774	\$ 5.18	\$ 0.0068	774	\$ 5.26	\$ 0.08	1.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	774	\$ 5.03	\$ 0.0061	774	\$ 4.72	\$ (0.31)	-6.15%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 32.93			\$ 30.32	\$ (2.61)	-7.92%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	774	\$ 2.63	\$ 0.0034	774	\$ 2.63	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	774	\$ 0.39	\$ 0.0005	774	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	480	\$ 31.18	\$ 0.0650	480	\$ 31.18	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	125	\$ 11.79	\$ 0.0940	125	\$ 11.79	\$ -	0.00%
TOU - On Peak	\$ 0.1340	133	\$ 17.80	\$ 0.1340	133	\$ 17.80	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 96.97			\$ 94.36	\$ (2.61)	-2.69%
HST	13%		\$ 12.61	13%		\$ 12.27	\$ (0.34)	-2.69%
<b>Total Bill on TOU</b>			\$ 109.58			\$ 106.63	\$ (2.95)	-2.69%

In the manager's summary, discuss the reas

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	120 kWh
Demand	0 kW
Current Loss Factor	1.0486
Proposed/Approved Loss Factor	1.0486

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.77	1	\$ 5.77	\$ 5.85	1	\$ 5.85	\$ 0.08	1.39%
Distribution Volumetric Rate	\$ 8.2518	0.351	\$ 2.90	\$ 8.3632	0.351	\$ 2.94	\$ 0.04	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0230	0.351	\$ 0.01	\$ 0.2706	0.351	\$ (0.09)	\$ (0.10)	-1276.52%
<b>Sub-Total A (excluding pass through)</b>			\$ 8.67			\$ 8.69	\$ 0.02	0.19%
Line Losses on Cost of Power	\$ 0.1101	6	\$ 0.64	\$ 0.1101	6	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.2146	0	\$ 0.08	\$ 0.5824	0	\$ (0.20)	\$ (0.28)	-371.39%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	120	\$ -	\$ -	120	\$ -	\$ -	
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 9.39			\$ 9.13	\$ (0.26)	-2.81%
RTSR - Network	\$ 1.6787	0	\$ 0.59	\$ 1.7090	0	\$ 0.60	\$ 0.01	1.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6722	0	\$ 0.94	\$ 2.5155	0	\$ 0.88	\$ (0.06)	-5.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 10.92			\$ 10.61	\$ (0.31)	-2.82%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	126	\$ 0.43	\$ 0.0034	126	\$ 0.43	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	126	\$ 0.06	\$ 0.0005	126	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	120	\$ 13.21	\$ 0.1101	120	\$ 13.21	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 24.87			\$ 24.56	\$ (0.31)	-1.24%
HST	13%		\$ 3.23	13%		\$ 3.19	\$ (0.04)	-1.24%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 28.11			\$ 27.76	\$ (0.35)	-1.24%

In the manager's summary, discuss the reas

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	31 kWh
Demand	0 kW
Current Loss Factor	1.0486
Proposed/Approved Loss Factor	1.0486

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.07	1	\$ 2.07	\$ 2.10	1	\$ 2.10	\$ 0.03	1.45%
Distribution Volumetric Rate	\$ 31.9118	0.085	\$ 2.71	\$ 32.3426	0.085	\$ 2.75	\$ 0.04	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0242	0.085	\$ 0.00	\$ 0.0017	0.085	\$ (0.00)	\$ (0.00)	-107.02%
<b>Sub-Total A (excluding pass through)</b>			\$ 4.78			\$ 4.85	\$ 0.06	1.35%
Line Losses on Cost of Power	\$ 0.1101	2	\$ 0.17	\$ 0.1101	2	\$ 0.17	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.7069	0	\$ 0.06	\$ 0.5745	0	\$ (0.05)	\$ (0.11)	-181.27%
Riders Including GA(kW) Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	31	\$ -	\$ 0.0181	31	\$ 0.56	\$ 0.56	
GA Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Additional Volumetric Rate Riders			\$ -			\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 5.01			\$ 5.53	\$ 0.52	10.31%
RTSR - Network	\$ 1.6503	0	\$ 0.14	\$ 1.6801	0	\$ 0.14	\$ 0.00	1.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6270	0	\$ 0.22	\$ 2.4729	0	\$ 0.21	\$ (0.01)	-5.87%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 5.37			\$ 5.88	\$ 0.51	9.42%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	33	\$ 0.11	\$ 0.0034	33	\$ 0.11	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	33	\$ 0.02	\$ 0.0005	33	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	31	\$ 3.41	\$ 0.1101	31	\$ 3.41	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 9.16			\$ 9.67	\$ 0.51	5.52%
HST	13%		\$ 1.19	13%		\$ 1.26	\$ 0.07	5.52%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 10.36			\$ 10.93	\$ 0.57	5.52%

In the manager's summary, discuss the reas