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September 24, 2019

Delivered by Email, RESS & Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street
Suite 2701
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: OEB File No. EB-2019-0032
ENWIN Utilities Ltd. Application for Approval of Distribution Rates and Other Charges Effective January 1, 2020
Settlement Proposal

Pursuant to Procedural Order No. 3, please find enclosed ENWIN Utilities Ltd.'s ("**ENWIN**") Settlement Proposal.

Filed concurrently with the Settlement Proposal are the following documents, which are being filed with the consent of the parties to this proceeding:

- ENWIN's Responses to Pre-Settlement Conference Clarification Questions
- A Cost Allocation Model, Revenue Requirement Work Form and Tariff Schedule and Bill Impact Model that depict an illustrative scenario where the Large Use 3TS and Ford Annex rate classes are combined, but the GS 50 - 4,999 and Intermediate rate classes are maintained separately
- A Bill Impact Summary Schedule that summarizes the illustrative bill impacts of ENWIN's proposal for elimination of the Ford Annex and Intermediate rate classes, and the above illustrative scenario

There is information redacted in "Appendix F – Draft Accounting Order Incremental Distribution Revenue Earned from a Lost Customer" of the Settlement Proposal ("**Appendix F**"). The redactions have been limited to information explicitly identifying a customer. Such information includes the name of the customer, address, account number, and rate class. Disclosure of this redacted information could reasonably be expected to prejudice significantly the competitive position of, prejudice the economic interest of, and be injurious to the financial interest of the customer.

According to the Ontario Energy Board's ("**OEB**" or the "**Board**") *Practice Direction on Confidential Filings*[1] ("**Practice Direction**"), the Practice Direction recognizes that the above is among the factors that the Board will take into consideration when addressing the confidentiality of filings. They are also addressed in subsection 17(1) of the Freedom of Information and Protection of Privacy Act ("**FIPPA**"), and the Practice Direction notes (at Appendix C of the Practice Direction) that third party information as described in subsection 17(1) of FIPPA is among the types of information previously assessed or maintained by the Board as confidential.

In addition, the parties to the proceeding have consented to the unredacted information being filed in confidence.

In keeping with the requirements of the Practice Direction, ENWIN is filing two confidential unredacted versions of Appendix F in hard copy only. The unredacted versions of the document has been placed in a sealed envelope marked "Confidential". The document is marked "Confidential", and ENWIN has identified the portions of the documents in respect of which confidentiality is claimed through the use of sidebars ("|") and printed on yellow paper. ENWIN requests that the unredacted document be kept confidential

Yours very truly,

BORDEN LADNER GERVAIS LLP

Per:

Original signed by John A.D. Vellone

John A.D. Vellone
Encl.

cc: Paul Gleason, ENWIN Utilities Ltd.
Intervenors on record for EB-2019-0032

[1] Ontario Energy Board Practice Direction On Confidential Filings Revised October 28, 2016.

EB-2019-0032

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by ENWIN Utilities Ltd. for an order approving just and reasonable rates and other charges for electricity distribution beginning January 1, 2020.

ENWIN UTILITIES LTD.

SETTLEMENT PROPOSAL

SEPTEMBER 24, 2019

ENWIN Utilities Ltd.
EB-2019-0032
Settlement Proposal

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APPENDICES

Appendix A - Proposed Tariff of Rates and Charges
Appendix B - OEB Appendix 2-AB Capital Expenditure Summary
Appendix C - OEB Appendix 2-BA 2019 and 2020 Fixed Asset Continuity Schedule
Appendix D - Bill Impacts
Appendix E - Revenue Requirement Workform
Appendix F – Draft Accounting Order – Incremental Distribution Revenue Earned From a Lost Customer
Appendix G - Draft Accounting Order – Gain on Sale of Property Related to the Company's Site Consolidation Plan (SCP)

LIVE EXCEL MODELS

In addition to the Appendices listed above, the following live excel models have been filed together with and form an integral part of this Settlement Proposal:

ENWIN 2020 COS Rev_Reqt_Work_Form _Settlement_20190924
ENWIN 2020 COS Cost_Allocation_Model_Settlement_20190924
ENWIN 2020 COS PILs_Workform_Settlement_20190924
ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_20190924
ENWIN 2020 COS_DVA_Continuity_Schedule_Settlement_20190924
ENWIN 2020 COS_Tariff_Schedule_and_Bill_Impact_Model_Settlement_20190924
ENWIN 2020 COS_RTSR_Workform__Settlement_20190924
ENWIN 2020 Benchmarking-Spreadsheet-Forecast-Model_Settlement_20190924

ENWIN Utilities Ltd.
EB-2019-0032
Settlement Proposal

Filed with OEB: September 24, 2019

ENWIN Utilities Ltd. (the "Applicant" or "ENWIN Utilities") filed a cost of service application with the Ontario Energy Board (the "OEB") on April 26, 2019 under section 78 of the *Ontario Energy Board Act*, *1998*, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that ENWIN Utilities charges for electricity distribution and other charges, to be effective January 1, 2020. (OEB Docket Number EB-2019-0032) (the "Application").

The OEB issued and published a Notice of Hearing dated May 23, 2019, and Procedural Order No. 1 on June 21, 2019, the latter of which required the parties to the proceeding to develop a proposed issues list and scheduled a Settlement Conference for August 22 and 23, 2019.

ENWIN Utilities filed its interrogatory responses with the OEB on August 1, 2019, pursuant to which ENWIN Utilities updated several models and submitted them to the OEB as Excel documents. On August 14, 2019, following the interrogatories, Ontario Energy Board staff ("OEB staff") submitted a proposed issues list as agreed to by the parties. On August 20, 2019 the OEB issued its decision on the proposed issues list, approving the list submitted by OEB staff (the "Issues List"). This Settlement Proposal is filed with the OEB in connection with the Application and is organized in accordance with the Issues List.

A settlement conference was convened on August 22, 2019 and continued to August 23, 2019, in accordance with the OEB's *Rules of Practice and Procedure* (the "Rules") and the OEB's *Practice Direction on Settlement Conferences* (the "Practice Direction").

Jennifer Webster acted as facilitator for the settlement conference which lasted for two days.

ENWIN Utilities and the following intervenors (the "Intervenors"), participated in the settlement conference:

School Energy Coalition ("SEC");
Vulnerable Energy Consumers Coalition ("VECC");
Consumers Council of Canada ("CCC"); and
Association of Major Power Consumers in Ontario ("AMPCO").

ENWIN Utilities and the Intervenors are collectively referred to below as the "Parties".

OEB staff also participated in the settlement conference. The role adopted by OEB staff is set out in page 5 of the Practice Direction. Although OEB staff is not a party to this Settlement Proposal, as noted in the Practice Direction, OEB staff who did participate in the settlement conference are bound by the same confidentiality requirements that apply to the Parties to the proceeding.

This document is called a "Settlement Proposal" because it is a proposal by the Parties to the OEB to settle the issues in this proceeding. It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

The Parties acknowledge that this settlement proceeding is confidential in accordance with the Practice Direction. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the OEB's Practice Direction on Confidential Filings, and the rules of that latter document do not apply. Instead, in this settlement conference, and in this Agreement, the Parties have interpreted "confidential" to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the settlement conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the settlement conference. However, the Parties agree that "attendees" is deemed to include, in this context, persons who were not physically in attendance at the settlement conference but were a) any persons or entities that the Parties engage to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal, (b) the Appendices to this document, and (c) the evidence filed concurrently with this Settlement Proposal (with the Parties' consent) titled "Responses to Pre-Settlement Clarification Questions" ("Clarification Responses"). The supporting Parties for each settled and partially settled issue, as applicable, agree that the evidence in respect of that settled or partially settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the OEB of this Settlement Proposal.

There are Appendices to this Settlement Proposal which provide further support for the proposed settlement. The Parties acknowledge that the Appendices were prepared by ENWIN Utilities. While the Intervenors have reviewed the Appendices, the Intervenors are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

Outlined below are the final positions of the Parties following the settlement conference. For ease of reference, this Settlement Proposal follows the format of the final approved issues list for the Application attached to the Issues List Decision dated August 20, 2019.

The Parties are pleased to advise the OEB that they have reached agreement with respect to all but one issue in this proceeding. The remaining issue is only partially settled. The unresolved matter pertains to ENWIN Utilities' proposal to eliminate the intermediate rate class, and transfer those customers into the existing GS 50 – 4,999 kW rate class. The Parties have recommended procedural steps under Issue 3.3 to resolve this issue.

Certain information in this Settlement Proposal (such as Table B (Summary of Bill Impacts), Table 3.2A (Revenue to Cost Ratios) and Table 3.3A (2020 Proposed Distribution Charges)) assumes the Board accepts ENWIN Utilities' proposal on the partially settled issue. This information is included for information purposes only, in order to illustrate the impact of the Settlement Proposal on the balance of the Application, and is without prejudice to the Parties' right to take any position they choose on the partially settled issue. Aspects of the Settlement Proposal that are dependent upon the partially settled issue will be updated once this issue has been resolved by way of a Board Decision.

A summary of the status of the issues in this proceeding is provided below:

"Complete Settlement" means an issue for which complete settlement was reached by all Parties, and if this Settlement Proposal is accepted by the OEB, the Parties will not adduce any evidence or argument during the oral hearing in respect of these issues.	# issues settled: **13**
"Partial Settlement" means an issue for which there is partial settlement, as ENWIN Utilities and the Intervenors who take any position on the issue were able to agree on some, but not all, aspects of the particular issue. If this Settlement Proposal is accepted by the OEB, the Parties who take any position on the issue will only adduce evidence and argument during the hearing on those portions of the issues not addressed in this Settlement Proposal.	# issues partially settled: **1**
"No Settlement" means an issue for which no settlement was reached. ENWIN Utilities and the Intervenors who take a position on the issue will adduce evidence and/or argument at the hearing on the issue.	# issues not settled: **None**

According to the Practice Direction (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Settlement Proposal.

The Parties have settled the issues as a package, and none of the parts of this Settlement Proposal are severable. If the OEB does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the OEB does accept may continue as a valid settlement without inclusion of any part(s) that the OEB does not accept).

In the event that the OEB directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took on a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the OEB.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not ENWIN Utilities is a party to such proceeding.

Where in this Agreement, the Parties "Accept" the evidence of ENWIN Utilities, or the Parties or any of them "agree" to a revised term or condition, including a revised budget or forecast, then unless the Agreement expressly states to the contrary, the words "for the purpose of settlement of the issues herein" shall be deemed to qualify that acceptance or agreement.

SUMMARY

In reaching this partial settlement, the Parties have been guided by the Filing Requirements for 2020 rates, the approved issues list attached as Schedule A to the OEB's Issues List Decision of August 20, 2019, and the Report of the OEB titled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* dated October 18, 2012 ("RRFE").

This Settlement Proposal reflects a settlement of all but one issue in this proceeding. The Parties believe that, if accepted by the Board as the Parties request, this Settlement Proposal will narrow the scope of issues to be heard during a hearing.

The sole outstanding issue relates to a part of Issue 3.3 (Rate Design). The Parties were unable to agree on the following outstanding issue:

Is ENWIN Utilities' proposal to eliminate the intermediate rate class appropriate?

The Parties have included a proposal on how to address this outstanding issue under Issue 3.3 below.

For presentation purposes only, other issues, such as Issues 3.1 (Load / Customer forecast and billing determinants), 3.2 (Cost Allocation and Revenue-to-Cost Ratios), 3.4 (Retail Transmission Service Rates) and 4.2 / 4.3 (Deferral and variance accounts disposition), which are dependant on the outcome of the outstanding issue, have been shown for illustrative purposes only assuming the Applicant's proposal is accepted. The Parties agree that these may need to be adjusted following the Board's determination on the outstanding issue.

ENWIN Utilities has made changes to the Revenue Requirement as depicted below in Table A.

Table A: Revenue Requirement Summary

Revenue Requirement						
Line No.	Particulars	Application	Interrogatory Responses	Variance	Settlement Proposal	Variance
1	OM&A Expenses	$ 29,347,816	$ 29,347,816	$ -	$ 28,097,816	-$ 1,250,000
2	Amortization/Depreciation	$ 11,500,628	$ 10,799,612	-$ 701,016	$ 10,691,514	-$ 108,098
3	Property Taxes	$ 331,505	$ 331,505	$ -	$ 331,505	$ -
4	Capital Taxes	$ -	$ -	$ -	$ -	$ -
5	Income Taxes (Grossed up)	$ 2,074,427	$ 1,857,713	-$ 216,714	$ 1,483,520	-$ 374,193
6	Other Expenses	$ 69,800	$ 69,800	$ -	$ 69,800	$ -
7	Return					
	Deemed Interest Expense	$ 6,014,821	$ 6,050,435	$ 35,614	$ 5,960,917	-$ 89,518
	Return on Deemed Equity	$ 8,907,172	$ 8,959,911	$ 52,739	$ 8,827,347	-$ 132,565
8	**Service Revenue Requirement (before Revenues)**	**$ 58,246,170**	**$ 57,416,792**	**-$ 829,378**	**$ 55,462,418**	**-$ 1,954,374**
9	Revenue Offsets	$ 4,007,915	$ 4,007,915	$ -	$ 4,124,915	$ 117,000
10	**Base Revenue Requirement**	**$ 54,238,255**	**$ 53,408,877**	**-$ 829,378**	**$ 51,337,503**	**-$ 2,071,374**
	(excluding Tranformer Owership Allowance credit adjustment)					
11	Distribution revenue	$ 54,238,255	$ 53,408,877	-$ 829,378	$ 51,337,503	-$ 2,071,374
12	Other revenue	$ 4,007,915	$ 4,007,915	$ -	$ 4,124,915	$ 117,000
13	**Total revenue**	**$ 58,246,170**	**$ 57,416,792**	**-$ 829,378**	**$ 55,462,418**	**-$ 1,954,374**
14	Distribution revenue at current rates	$ 50,936,794	$ 50,407,585	-$ 529,209	$ 50,898,610	$ 491,025
15	**Grossed up Revenue Deficiency / (Sufficiency)**	**$ 3,301,461**	**$ 3,001,292**	**-$ 300,169**	**$ 438,893**	**-$ 2,562,399**

The Bill Impacts as a result of ENWIN Utilities' proposal are summarized in Table B. The Parties agree that Table B may change again to reflect the impact of the ultimate disposition of partially settled issue that has yet to be determined by the Board.

Table B: Summary of Bill Impacts

Bill Impacts				
Rate Class	Distribution (Fixed & Volumetric) Sub-Total A (Excluding Pass Through)		Total Bill	
	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	-$ 1.38	-4.9%	-$ 1.41	-1.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	-$ 4.67	-6.9%	-$ 5.41	-1.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	-$ 103.58	-9.0%	-$ 524.89	-4.8%
LARGE USE - REGULAR SERVICE CLASSIFICATION - Non-RPP (Other)	-$ 5,731.21	-20.7%	-$ 30,733.07	-4.7%
LARGE USE - 3TS SERVICE CLASSIFICATION - Non-RPP (Other)	$ 9,638.33	12.1%	$ 14,940.60	1.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	-$ 4.14	-1.7%	-$ 5.64	-0.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	-$ 0.14	-0.6%	-$ 0.12	-0.2%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	-$ 8,892.13	-12.1%	-$ 11,728.75	-9.6%

The impact of the settlement agreement with regards to Capital Expenditures and OM&A Expenses results in an estimated Efficiency Assessment of 9.95% below predicted costs using the PEG forecasting model provided by the OEB as can be seen in Table C.

Table C: Summary of Cost Benchmarking Results

Summary of Cost Benchmarking Results

EnWin Utilities Ltd.

Cost Benchmarking Summary	2017 (History)	2018 (History)	2019 (Bridge)	2020 (Test Year)
Actual Total Cost	62,552,073	63,763,752	67,815,240	67,467,515
Predicted Total Cost	59,322,569	65,501,836	69,818,467	74,528,855
Difference	3,229,504	(1,738,084)	(2,003,227)	(7,061,340)
Percentage Difference (Cost Performance)	**5.3%**	**-2.7%**	**-2.9%**	**-9.95%**
Three-Year Average Performance			-0.1%	-5.18%
Stretch Factor Cohort				
Annual Result	3	3	3	3
Three Year Average			3	3

There has been an improvement in benchmarking efficiency from the 2018 Actual to the 2020 test year of 7.25%, with a three-year average performance of -5.18%. In the 2020 test year, ENWIN Utilities is forecast to maintain its stretch factor group 3 ranking.

The Parties believe that the partially settled issue can be resolved by way of a written hearing, and that no oral hearing is required if this Settlement Proposal is accepted.

Based on the foregoing, and the evidence and rationale provided below, the Parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the OEB. Please refer to Appendix A for the schedule of draft tariffs resulting if this settlement is accepted by the OEB. Appendix A assumes the partially settled issue is resolved as proposed by ENWIN Utilities.

This Settlement Proposal reflects the Parties’ agreement on an effective date for new rates of January 1, 2020.

1.0 Planning

1.1 Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- *customer feedback and preferences*
- *productivity*
- *benchmarking of costs*
- *reliability and service quality*
- *impact on distribution rates*
- *trade-offs with OM&A spending*
- *government-mandated obligations*
- *the objectives of ENWIN Utilities and its customers*
- *the distribution system plan*
- *the business plan*

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to adjust its 2020 rate base and test year capital plan to reflect the following changes:

- ENWIN Utilities agrees to reduce its forecast 2019 net capital expenditures by $2,910,000. This would result in ENWIN Utilities adjusting its 2020 opening gross fixed asset balance to $327,197,537. The reduction reflects a shift of $2,200,000 from 2019 capital expenditures to 2020 capital expenditures to account for works on the Rhodes building being delayed. The amount reflects a further reduction of $710,000 on other 2019 capital expenditures.
- ENWIN Utilities further agrees to reduce its test year net capital expenditures by $1,608,000. This would result in ENWIN Utilities adjusting its 2020 net Capital Expenditures to $18,343,000. This amount can be seen in Appendix B – Capital Expenditure Summary to this settlement agreement. Total 2020 Capital Expenditures is comprised of a $2,200,000 increase resulting from shifting 2019 capital expenditures to 2020 capital expenditures for the Rhodes building works. The 2020 Capital Expenditures reflect a further reduction of $3,808,000 on other 2020 capital expenditures to smooth the pattern of capital expenditures over the 5-year future period covered in the Distribution System Plan. This amount is detailed in Appendix B – Capital Expenditure Summary.
- ENWIN Utilities has allocated the reductions as follows:
  - 2019: $(710,000) System Renewal; $(2,200,000) General Plant.
  - 2020: $(477,000) System Access; $(2,831,000) System Renewal; $1,700,000 General Plant.
- Parties acknowledge that ENWIN Utilities is at liberty to manage the reductions as it sees fit given the actual operating conditions and needs of the company.

ENWIN Utilities also agrees that it will continue to enhance its processes to provide further evidence demonstrating the link between the condition of its assets and the pace of its capital investment plan in its next cost of service or Custom IR application. Furthermore, ENWIN Utilities agrees that it will begin to more fully track the number of assets replaced per year by asset type and the costs to do so, and will provide this information in its next cost of service or Custom IR application.

With the above adjustments, and for the purposes of settlement of all the issues in this proceeding, the Parties accept that the level of planned capital expenditures and the rationale for planning and pacing choices are appropriate and adequately explained, giving due consideration to:

- The customer feedback and preferences as more fully detailed in Exhibit 1 at Section 1.7, Attachment 1-F, Attachment 1-G and Appendix 2-AC and in Exhibit 2 at Attachment 2-A, Sections 5.2.1 (b), 5.4 (a) and Appendix B;
- The past and planned productivity initiatives of ENWIN Utilities as more fully detailed in Exhibit 1 at Attachment 1-A and Attachment 1-L and Exhibit 2 at Attachment 2-A, Sections 5.2.1 (c) and 5.2.3;
- ENWIN Utilities' benchmarking performance as more fully detailed in Exhibit 1 at Section 1.8, Attachment 1-H and Attachment 1-I and Exhibit 2 at Attachment 2-A, Section 5.2.3;
- ENWIN Utilities' past reliability and service quality performance as well as ENWIN Utilities' targets for performance in the test year as more fully detailed in Exhibit 1 at Section 1.8 and Attachment 1-H and Exhibit 2 at Attachment 2-A, Section 5.2.3;
- The total impact on distribution rates, as more fully detailed in Appendix D to this settlement agreement;
- The settlement on OM&A as described under issue 1.2 of this Settlement Proposal;
- ENWIN Utilities' performance meeting government mandated obligations as more fully detailed in Exhibit 1, Attachment 1-A;
- ENWIN Utilities' objectives and those of its customers as more fully detailed in Exhibit 1, Section 1.2.2, Section 1.7 and Attachment 1-A and Exhibit 2, Attachment 2-A, Section 5.3.1 (a);
- ENWIN Utilities' distribution system plan as more fully detailed in Exhibit 2, Atatchment 2-A; and
- ENWIN Utilities' business plan as more fully detailed in Exhibit 1, Attachment 1-A.

Appendix B of this Settlement Proposal provides an updated OEB Appendix 2-AB to reflect this settlement. Appendix C of this Settlement Proposal provides an updated OEB Appendix 2-BA 2019 and 2020 Fixed Asset Continuity Schedule to reflect this settlement.

Evidence:

Application: Exhibit 1, Sections 1.6.2.4, 1.6.4 and Attachment 1-A; Exhibit 2 in its entirety including Attachments; ENWIN_2020 Chapter_2_Appendices_20190426.

IRRs: AMPCO – 2 to 34; CCC - 2, 3, 5, 10, 19; SEC – 1, 2, 4, 5, 7 to 22; VECC – 1, 4 to 14**;** OEB Staff – 3, 7, 9 to 18, 20 to 29, 31 to 70; ENWIN_IRR_2020 Chapter_2_Appendices_Updated_20190801.

Appendices to this Settlement Proposal: Appendix B - OEB Appendix 2-AB Capital Expenditure Summary; Appendix C - OEB Appendix 2-BA 2019 and 2020 Fixed Asset Continuity Schedule.

Settlement Models: ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_ 20190924.

Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Questions 1 to 11; Appendix B –SEC Pre-Settlement Conference Clarification Questions 1 to 3, 5.

Supporting Parties: All

1.2 OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- *customer feedback and preferences*
- *productivity*
- *benchmarking of costs*
- *reliability and service quality*
- *impact on distribution rates*
- *trade-offs with capital spending*
- *government-mandated obligations*
- *the objectives of ENWIN Utilities and its customers*
- *the distribution system plan*
- *the business plan*

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to reduce its proposed OM&A expenses in the test year by $1,250,000 to $28,097,816. ENWIN Utilities has allocated the $1,250,000 reduction to Administrative and General Costs - Administrative & Human Resources Expenses. Parties acknowledge that ENWIN Utilities is at liberty to manage the reduction as it sees fit given the actual cost pressures faced by the company.

Based on the foregoing and the evidence filed by ENWIN Utilities, the Parties agree that the level of planned OM&A expenditures and the rationale for planning and pacing choices are appropriate and adequately explained, giving due consideration to:

- The customer feedback and preferences as more fully detailed in Exhibit 1 at Section 1.7, Attachment 1-F, Attachment 1-G and Appendix 2-AC and in Exhibit 2 at Attachment 2-A, Sections 5.2.1 (b), 5.4 (a) and Appendix B;
- The past and planned productivity initiatives of ENWIN Utilities as more fully detailed in Exhibit 1 at Appendix 2-C and Exhibit 2 at Attachment 2-A, Sections 5.2.1 (c) and 5.2.3;
- ENWIN Utilities' benchmarking performance as more fully detailed in Exhibit 1 at Section 1.8, Attachment 1-H and Attachment 1-I and Exhibit 2 at Attachment 2-A, Section 5.2.3;
- ENWIN Utilities' past reliability and service quality performance as well as ENWIN Utilities' targets for performance in the test year as more fully detailed in Exhibit 1 at Section 1.8 and Attachment 1-H and Exhibit 2 at Attachment 2-A, Section 5.2.3;
- The total impact on distribution rates, as more fully detailed in Appendix D to this Settlement Proposal;
- The settlement on OM&A as described under issue 1.2 of this Settlement Proposal;
- ENWIN Utilities' performance meeting government mandated obligations as more fully detailed in Exhibit 1, Attachment 1-A;

- ENWIN Utilities' objectives and those of its customers as more fully detailed in Exhibit 1, Section 1.2.2, Section 1.7 and Attachment 1-A and Exhibit 2, Attachment 2-A, Section 5.3.1 (a);
- ENWIN Utilities' distribution system plan as more fully detailed in Exhibit 2, Atatchment 2-A; and
- ENWIN Utilities' business plan as more fully detailed in Exhibit 1, Attachment 1-A.

ENWIN Utilities' OM&A Expenses are summarized in Table 1.2 below.

As shown in Table 1.2 below, Total 2020 Settlement Test Year OM&A Expenses have increased at a compound annual growth rate of 3.16% compared to 2009 Actuals, and increased by 5.90% compared to 2018 Actuals.

Table 1.2
Appendix 2-JA
Summary of OM&A Expenses

	2009 Last Rebasing Year Board Approved	2009 Last Rebasing Year Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Operations	$ 2,437,390	$ 2,428,126	$ 2,179,670	$ 2,168,958	$ 2,215,696	$ 2,241,488	$ 2,446,148
Maintenance	$ 2,871,452	$ 2,527,893	$ 2,574,239	$ 2,083,371	$ 1,941,200	$ 1,987,679	$ 2,014,312
SubTotal	**$ 5,308,842**	**$ 4,956,019**	**$ 4,753,908**	**$ 4,252,329**	**$ 4,156,896**	**$ 4,229,167**	**$ 4,460,460**
%Change (year over year)		-6.6%	-4.1%	-10.6%	-2.2%	1.7%	5.5%
%Change (Test Year vs Last Rebasing Year - Actual)							
Billing and Collecting	$ 1,279,189	$ 1,265,826	$ 648,427	$ 1,277,901	$ 1,382,908	$ 1,215,699	$ 1,559,075
Community Relations	$ 53,366	$ 39,117	$ 53,370	$ 106,603	$ 39,925	$ 48,192	$ 61,327
Administrative and General	$ 14,982,471	$ 13,687,876	$ 16,002,774	$ 17,142,682	$ 20,836,210	$ 17,520,813	$ 18,998,119
SubTotal	**$ 16,315,026**	**$ 14,992,819**	**$ 16,704,571**	**$ 18,527,186**	**$ 22,259,043**	**$ 18,784,704**	**$ 20,618,521**
%Change (year over year)		-8.1%	11.4%	10.9%	20.1%	-15.6%	9.8%
%Change (Test Year vs Last Rebasing Year - Actual)							
Total	**$ 21,623,868**	**$ 19,948,838**	**$ 21,458,480**	**$ 22,779,515**	**$ 26,415,939**	**$ 23,013,871**	**$ 25,078,981**
%Change (year over year)		-7.7%	7.6%	6.2%	16.0%	-12.9%	9.0%

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	$ 2,648,198	$ 2,602,508	$ 7,269,859	$ 7,099,903	$ 7,698,671	$ 7,729,065
Maintenance	$ 1,750,044	$ 2,028,985	$ 2,487,236	$ 2,586,197	$ 3,243,162	$ 3,174,613
SubTotal	**$ 4,398,242**	**$ 4,631,493**	**$ 9,757,095**	**$ 9,686,100**	**$ 10,941,833**	**$ 10,903,678**
%Change (year over year)	-1.4%	5.3%	110.7%	-0.7%	13.0%	-0.3%
%Change (Test Year vs Last Rebasing Year - Actual)						120.0%
Billing and Collecting	$ 1,347,818	$ 1,618,089	$ 2,472,105	$ 2,625,277	$ 3,049,494	$ 3,122,687
Community Relations	$ 48,725	$ 55,286	$ 132,385	$ 147,723	$ 182,709	$ 147,723
Administrative and General	$ 19,598,340	$ 19,803,284	$ 14,396,981	$ 14,073,749	$ 14,599,324	$ 13,923,728
SubTotal	**$ 20,994,883**	**$ 21,476,660**	**$ 17,001,471**	**$ 16,846,749**	**$ 17,831,527**	**$ 17,194,138**
%Change (year over year)	1.8%	2.3%	-20.8%	-0.9%	5.8%	-3.6%
%Change (Test Year vs Last Rebasing Year - Actual)						14.7%
Total	**$ 25,393,125**	**$ 26,108,153**	**$ 26,758,566**	**$ 26,532,849**	**$ 28,773,361**	**$ 28,097,816**
%Change (year over year)	1.3%	2.8%	2.5%	-0.8%	8.4%	-2.3%
Simple average of %variance for all years						3.42%
Compound Annual Growth Rate for all years						3.16%
Compound Annual Growth Rate for all years, 2009 Board Approved						2.41%

Evidence:

Application: Exhibit 1, Sections 1.6.2.2, 1.6.2.3, 1.6.5 and Attachment 1-A; Exhibit 4 in its entirety including Attachments; ENWIN_2020 Chapter _2_ Appendices_20190426.
IRRs: AMPCO - 2, 3, 9, 10, 19 to 24, 35 to 39; CCC – 2, 3, 5, 7, 12, 14 to 19; SEC - 1, 2, 5, 7, 16, 17, 24 to 31; VECC - 1, 3, 9, 14, 23 to 34; OEB Staff - 3, 5, 7, 12, 13, 19, 29, 30, 32, 49, 88 to 106; ENWIN_IRR_2020 Chapter_2_ Appendices_Updated_20190801.
Appendices to this Settlement Proposal: None.
Settlement Models: ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_ 20190924.
Clarification Responses: Appendix B – SEC Pre-Settlement Conference Clarification Questions 4, 7, 8.

Supporting Parties: All

2.0 Revenue Requirement

2.1 Are all elements of the Revenue Requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?

Complete Settlement: The Parties agree that all elements of the Base Revenue Requirement have been correctly determined in accordance with OEB policies and practices. Specifically:

a) *Rate Base:* The Parties agree that the rate base calculations, as updated to reflect this Settlement Proposal (including the change to opening rate base noted in issue 1.1 above), are reasonable and have been appropriately determined in accordance with OEB policies and practices.
b) *Working Capital:* The Parties agree that the working capital calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
c) *Cost of Capital:* The Parties agree that the cost of capital calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices. The Parties agree that the Cost of Capital will be updated to reflect the new OEB parameters as they become available.
d) *Other Revenue:* For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to increase its forecasted Other Revenue by $117,000 to account for the increased shared service revenues from its affiliate at the Rhodes drive building following the renovation, as shown in Table 2.2I below. The Parties agree that the other revenue calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
e) *Depreciation:* The Parties agree that the depreciation calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
f) *Taxes:* The Parties agree that the PILs calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices. The PILs workform reflecting this Settlement Proposal is provided as part of the supporting material in file named "ENWIN 2020 COS PILs_Workform_Settlement_20190924.xlsx".

Evidence:

Application: Exhibit 1, Sections 1.6.1; Exhibit 2, Sections 2.1, 2.2, 2.3 and 2.5; Exhibit 4; Exhibit 5;Exhibit 6; ENWIN_2020_Rev_Reqt_Work_Form_20190426.
IRRs: SEC - 23; VECC - 4, 22, 36; OEB Staff - 1, 8, 82 to 86, 105, 112 to 114, 120, 122; ENWIN_IRR_2020_Rev_Reqt_Work_Form_Updated_20190801.
Appendices to this Settlement Proposal: Appendix B - OEB Appendix 2-AB Capital Expenditure Summary; Appendix C - OEB Appendix 2-BA 2019 and 2020 Fixed Asset Continuity Schedule; Appendix E - Revenue Requirement Workform.

Settlement Models: ENWIN 2020 COS Rev_Reqt_Work_Form_Settlement_20190924; ENWIN 2020 COS PILs_Workform_Settlement_20190924; ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_20190924.

Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Questions 11, 15, 17, 18; Appendix B – SEC Pre-Settlement Conference Clarification Question 6; Appendix C – VECC Pre-Settlement Conference Clarification Question 53.

Supporting Parties: All

2.2 Has the Revenue Requirement been accurately determined based on these elements?

Complete Settlement: Subject to the adjustments expressly noted in this Settlement Proposal, the Parties agree that the proposed Revenue Requirement has been accurately determined in the Appendices.

The elements of Revenue Requirement are detailed in Tables 2.2A to 2.2J below.

Table 2.2A
Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Variance	Settlement Proposal	Variance
1	OM&A Expenses	$ 29,347,816	$ 29,347,816	$ -	$ 28,097,816	-$ 1,250,000
2	Amortization/Depreciation	$ 11,500,628	$ 10,799,612	-$ 701,016	$ 10,691,514	-$ 108,098
3	Property Taxes	$ 331,505	$ 331,505	$ -	$ 331,505	$ -
4	Capital Taxes	$ -	$ -	$ -	$ -	$ -
5	Income Taxes (Grossed up)	$ 2,074,427	$ 1,857,713	-$ 216,714	$ 1,483,520	-$ 374,193
6	Other Expenses	$ 69,800	$ 69,800	$ -	$ 69,800	$ -
7	Return					
	Deemed Interest Expense	$ 6,014,821	$ 6,050,435	$ 35,614	$ 5,960,917	-$ 89,518
	Return on Deemed Equity	$ 8,907,172	$ 8,959,911	$ 52,739	$ 8,827,347	-$ 132,565
8	**Service Revenue Requirement (before Revenues)**	**$ 58,246,170**	**$ 57,416,792**	**-$ 829,378**	**$ 55,462,418**	**-$ 1,954,374**
9	Revenue Offsets	$ 4,007,915	$ 4,007,915	$ -	$ 4,124,915	$ 117,000
10	**Base Revenue Requirement**	**$ 54,238,255**	**$ 53,408,877**	**-$ 829,378**	**$ 51,337,503**	**-$ 2,071,374**
	(excluding Tranformer Owership Allowance credit adjustment)					
11	Distribution revenue at current rates	$ 50,936,794	$ 50,407,585	-$ 529,209	$ 50,898,610	$ 491,025
12	**Grossed up Revenue Deficiency / (Sufficiency)**	**$ 3,301,461**	**$ 3,001,292**	**-$ 300,169**	**$ 438,893**	**-$ 2,562,399**

Table 2.2B
Rate Base

Line No.	Particulars	Initial Application	Interrogatory Responses	Variance	Settlement Proposal	Variance
1	Gross Fixed Assets (average)	$ 336,753,251	$ 339,480,787	$ 2,727,536	$ 335,766,788	-$ 3,713,999
2	Accumulated Depreciation (average)	-$ 110,280,094	-$ 109,888,738	$ 391,356	-$ 109,771,538	$ 117,200
3	Net Fixed Assets (average)	$ 226,473,157	$ 229,592,049	$ 3,118,892	$ 225,995,250	-$ 3,596,799
4	Allowance for Working Capital	$ 21,499,345	$ 19,848,690	-$ 1,650,656	$ 19,754,940	-$ 93,750
5	**Total Rate Base**	**$ 247,972,502**	**$ 249,440,739**	**$ 1,468,236**	**$ 245,750,190**	**-$ 3,690,549**

Table 2.2C
Cost of Power

Cost of Power		
USoA	**Account**	**Particulars**
4705	Power Purchased	$ 200,470,924
4708	Charges-WMS	$ 6,875,435
4714	Charges-NW	$ 16,563,715
4716	Charges-CN	$ 10,630,104
4751	Charges - Smart Metering Entity Charge	$ 597,085
	Total	**$ 235,137,263**

Table 2.2D
Working Capital Allowance Calculation

Allowance for Working Capital - Derivation					
	Initial Application	**Interrogatory Responses**	**Variance**	**Settlement Proposal**	**Variance**
Controllable Expenses	$ 29,511,932	$ 29,511,932	$ -	$ 28,261,932	-$ 1,250,000
Cost of Power	$ 257,146,004	$ 235,137,263	-$ 22,008,741	$ 235,137,263	$ -
Working Capital Base	$ 286,657,936	$ 264,649,195	-$ 22,008,741	$ 263,399,195	-$ 1,250,000
Working Capital Rate %	7.5%	7.5%		7.5%	
Working Capital Allowance	**$ 21,499,345**	**$ 19,848,690**	**-$ 1,650,656**	**$ 19,754,940**	**-$ 93,750**

Table 2.2E
Debt Instruments

Debt Instruments - 2020											
Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Days O/S	Interest ($)	Additional Comments, if any
1	Revolving Credit Promissory Note	Windsor Canada Utilities Ltd.	Affiliated	Fixed Rate	6-Nov-12	30	$ 51,000,000	4.134%	365	$ 2,108,340	Actual debt rate
2	Promissory Note	Windsor Canada Utilities Ltd.	Affiliated	Variable Rate	13-Nov-18	10	$ 26,632,000	4.13%	365	$ 1,099,902	Actual debt rate
Total							$ 77,632,000	4.13%		$ 3,208,242	

Table 2.2F
Cost of Capital

Line No.	Particulars	Capitalization Ratio (%)	Capitalization Ratio ($)	Cost Rate (%)	Return ($)
	Capitalization/Cost of Capital				
	Debt				
1	Long-term Debt	56.00%	$ 137,620,106	4.13%	$ 5,683,710
2	Short-term Debt	4.00%	$ 9,830,008	2.82%	$ 277,206
3	Total Debt	60.00%	$ 147,450,114	4.04%	$ 5,960,917
	Equity				
4	Common Equity	40.00%	$ 98,300,076	8.98%	$ 8,827,347
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	Total Equity	40.00%	$ 98,300,076	8.98%	$ 8,827,347
7	**Total**	**100.00%**	**$ 245,750,190**	**6.02%**	**$ 14,788,263**

Table 2.2G
Amortization & Depreciation

Depreciation	Initial Application	Interrogatory Responses	Variance	Settlement Proposal	Variance
Depreciation / Amortization	$ 11,500,628	$ 10,799,612	-$ 701,016	$ 10,691,514	-$ 108,098

Table 2.2H
Grossed Up PILs

Grossed Up PILs	Initial Application	Interrogatory Responses	Variance	Settlement Proposal	Variance
Grossed Up PILs	$ 2,074,427	$ 1,857,713	-$ 216,714	$ 1,483,520	-$ 374,193

Table 2.2I
Other Revenue

Other Revenue / Revenue Offsets	Initial Application	Interrogatory Responses	Variance	Settlement Proposal	Variance
Specific Service Charges	$ 675,108	$ 675,108	$ -	$ 675,108	$ -
Late Payment Charges	$ 384,000	$ 384,000	$ -	$ 384,000	$ -
Other Distribution Revenue	$ 1,485,454	$ 1,485,454	$ -	$ 1,485,454	$ -
Other Income and Deductions	$ 1,463,353	$ 1,463,353	$ -	$ 1,580,353	$ 117,000
Total Revenue Offsets	**$ 4,007,915**	**$ 4,007,915**	**$ -**	**$ 4,124,915**	**$ 117,000**

Table 2.2J
Appendix 2-R
Loss Factor

		Historical Years					5-Year Average
		2013	2014	2015	2016	2017	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	2,524,176,026	2,506,686,857	2,444,586,494	2,510,802,561	2,399,714,017	2,477,193,191
A(2)	"Wholesale" kWh delivered to distributor (lower value)	2,517,026,264	2,509,469,011	2,447,332,684	2,519,254,470	2,412,324,478	2,481,081,381
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	609,386,943	618,078,506	589,979,646	627,095,216	595,454,911	607,999,044
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	1,907,639,321	1,891,390,505	1,857,353,038	1,892,159,254	1,816,869,567	1,873,082,337
D	"Retail" kWh delivered by distributor	2,458,205,854	2,466,527,764	2,397,631,611	2,471,215,846	2,367,940,087	2,432,304,232
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	608,854,143	617,542,691	589,449,834	626,560,047	594,937,988	607,468,941
F	Net "Retail" kWh delivered by distributor = **D - E**	1,849,351,711	1,848,985,073	1,808,181,777	1,844,655,799	1,773,002,099	1,824,835,292
G	Loss Factor in Distributor's system = **C / F**	1.0315	1.0229	1.0272	1.0258	1.0247	1.0264
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0045	1.0045	1.0045	1.0045	1.0045	1.0045
	Total Losses						
I	Total Loss Factor = **G x H**	1.0362	1.0275	1.0318	1.0304	1.0294	1.0311

Evidence:

Application: Exhibit 1, Sections 1.6.1; Exhibit 2, Sections 2.1, 2.2, 2.3 and 2.5; Exhibit 4; Exhibit 5; Exhibit 6; ENWIN_2020_Rev_Reqt_Work_Form _20190426; ENWIN_2020 Chapter_2_Appendices_20190426.
IRRs: SEC - 23; VECC - 4, 22, 36; OEB Staff - 1, 8, 82 to 86, 105, 112 to 114, 120, 122; ENWIN_IRR_2020_Rev_Reqt_Work_Form_Updated_20190801; ENWIN_IRR_2020 Chapter_2_Appendices_Updated_20190801.
Appendices to this Settlement Proposal: Appendix B - OEB Appendix 2-AB Capital Expenditure Summary; Appendix C - OEB Appendix 2-BA 2019 and 2020 Fixed Asset Continuity Schedule; Appendix E - Revenue Requirement Workform.
Settlement Models: ENWIN 2020 COS Rev_Reqt_Work_Form_Settlement_ 20190924; ENWIN 2020 COS PILs_Workform_Settlement_20190924; ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_20190924.
Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Questions 11, 15, 17, 18; Appendix B –SEC Pre-Settlement Conference Clarification Question 6; Appendix C – VECC Pre-Settlement Conference Clarification Question 53.

Supporting Parties: All

3.0 Load Forecast, Cost Allocation and Rate Design

3.1 Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the number and energy and demand requirements of ENWIN Utilities' customers?

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to establish a new variance account to record any incremental distribution revenue arising from a specific large use customer that has announced the closure of its operations in 2020. This customer's forecasted load has been removed from ENWIN Utilities' 2020 load forecast (see Appendix 1 to ENWIN's August 1, 2019 Interrogatory Response cover letter). The Parties agree that the identity of this large use customer should remain confidential, as together with this customer's consumption and distribution revenue, the information could be considered commercially sensitive. For this reason, the the draft accounting order for this new variance account is being filed in confidence. A redacted version has been included as Appendix F to this Settlement Proposal.

Subject to the resolution of any unsettled issues and the creation of this new variance account as described above, the Parties agree that the customer forecast, load forecast, loss factors, CDM adjustments and the resulting billing determinants are appropriate and are reflective of the energy and demand requirements of the ENWIN Utilities' customers.

The agreed to load and customer forecast is presented below as Table 3.1A (which, for illustrative purposes only, assumes the elimination of the intermediate class is approved):

Table 3.1A
Load and Customer Forecast

Load Forecast Summary			
	Customers / Connections	kWh	kW
		Annual	Annual
Residential	80,159	590,649,150	-
GS <50	7,134	200,336,993	-
GS 50 - 4999 KW	1,275	966,368,923	2,465,924
Large Use 3TS	3	288,528,942	541,125
Large Use - Regular	5	236,513,334	420,751
Street light	24,344	6,483,798	18,775
Sentinel	507	730,442	2,037
Unmetered	705	2,200,230	-
Total	**114,132**	**2,291,811,812**	**3,448,612**

The load forecast model in working Microsoft Excel format reflected in this Settlement Proposal was filed with responses to interrogatories under file named ENWIN_IRR_2020 Load Forecast Model_Updated_20190801.

Tables 3.1B and 3.1C below present the CDM impact on billed kWh and kW per customer class.

Table 3.1B
CDM Adjusted Forecast kWh and kW

Load Forecast Summary - Including CDM Adjustments						
	kWh			kW		
	2020 Weather Normal Forecast	CDM Adjustment	2020 CDM Adjusted kwh Forecast Annual	2020 Weather Normal Forecast	CDM Adjustment	2020 CDM Adjusted kw Forecast Annual
Residential	591,448,251	799,100	590,649,150			-
GS <50	202,283,088	1,946,095	200,336,993			-
GS 50 - 4999 KW	996,654,524	30,285,601	966,368,923	2,542,694	76,770	2,465,924
Large Use 3TS	292,394,705	3,865,763	288,528,942	548,256	7,131	541,125
Large Use - Regular	265,794,377	29,281,043	236,513,334	472,842	52,090	420,751
Street light	6,483,798		6,483,798	18,775		18,775
Sentinel	730,442		730,442	2,037		2,037
Unmetered	2,200,230		2,200,230			-
Total	**2,357,989,415**	**66,177,603**	**2,291,811,812**	**3,584,603**	**135,991**	**3,448,612**

Table 3.1C
2020 Expected CDM Savings by Rate Class for LRAM Variance Account

2020 LRAMVA Targets		
	LRAMVA Target kWh	LRAMVA Target kW
Residential	1,598,201	
GS <50	2,729,585	
GS 50 - 4999 KW	36,301,095	91,978
Large Use - Regular	58,751,954	104,518
Large Use - 3TS	6,400,348	12,089
Total	**105,781,183**	**208,585**

Evidence:

Application: Exhibit 1, Section 1.6.3; Exhibit 3, Sections 3.2 and 3.3, Attachments 3-A, 3-B and 3-C; Exhibit 8, Section 8.10; Enwin_2020 Load Forecast_Model_ 20190517.

IRRs: CCC - 8, 9; VECC - 15 to 21; OEB Staff - 71 to 81, 91; ENWIN_IRR_2020 Load Forecast Model_Updated_20190801.
Appendices to this Settlement Proposal: None.
Settlement Models: None
Clarification Responses: Appendix C – VECC Pre-Settlement Conference Clarification Questions 49 to 52, 54**.**

Supporting Parties: All

3.2 Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to maintain the fixed charge for the GS 50-4,999 kW rate class at the current level as the charge is already above the Board's policy ceiling.

Subject to the resolution of any unsettled issues and the adjustments expressly noted in this Settlement Proposal, the Parties agree that the cost allocation methodology is appropriate and results in revenue-to-cost ratios that are within the OEB's permitted ranges.

These revenue-to-cost ratios are reproduced below in Table 3.2A (which, for illustrative purposes only, assumes the elimination of the intermediate class is approved by the Board).

Table 3.2A
Revenue to Cost Ratios

Revenue to Cost Ratios			
	Previously Approved Ratios	**Calculated Status Quo Ratios**	**Proposed Ratios**
Residential	90.0%	94.7%	94.7%
GS <50	105.0%	116.3%	116.3%
GS 50 - 4999 KW	80.0%	107.0%	107.0%
Large Use 3TS	102.0%	92.7%	92.7%
Large Use - Regular	115.0%	76.9%	89.6%
Street light	70.0%	135.9%	120.0%
Sentinel	70.0%	97.2%	97.2%
Unmetered	120.0%	87.4%	89.6%

Evidence:

Application: Exhibit 1, Section 1.6.7; Exhibit 7; ENWIN_2020_Cost_Allocation_Model_20190426; ENWIN_2020_Rev_Reqt_Work_Form _20190426.
IRRs: APMCO - 40 to 45; SEC – 33; VECC – 37 to 42; OEB Staff-115; ENWIN_IRR_2020_Cost_Allocation_Model_Updated_20190801; ENWIN_IRR_2020_Rev_Reqt_Work_Form_Updated_20190801.
Appendices to this Settlement Proposal: None.
Settlement Models: ENWIN 2020 COS Cost_Allocation_Model_Settlement_20190924; ENWIN 2020 COS Rev_Reqt_Work_Form_Settlement_20190924.
Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Question 16; Appendix C – VECC Pre-Settlement Conference Clarification Questions 55 to 59.

Supporting Parties: All

3.3 Are ENWIN Utilities' proposals for rate design, including the elimination of the intermediate rate class and the Large Use-Ford Annex rate class, appropriate?

Partial Settlement: Subject to the adjustments expressly noted in this Settlement Proposal, the Parties agree that the proposal for rate design, including the elimination of the Large Use-Ford Annex rate class, is appropriate.

However, the Parties are unable to agree that the proposed elimination of the intermediate rate class is appropriate.

Table 3.3A shows the proposed 2020 distribution charges resulting from this settlement, assuming for illustrative purposes only, that ENWIN Utilities' proposal to eliminate the intermediate rate class is accepted by the Board.

Table 3.3A
2020 Proposed Distribution Charges

Distribution Rates									
		Initial Application		Interrogatory Responses		Settlement Proposal		Adjustment Application to Settlement	
	Volumetric Charge Determinant	Monthly Service Charge	Volumetric Charge	Monthly Service Charge	Volumetric Charge	Monthly Service Charge	Volumetric Charge	Monthly Service Charge	Volumetric Charge
Residential	kWh	$ 28.21	$ -	$ 28.15	$ -	$ 26.80	$ -	-$ 1.41	$ -
GS <50	kWh	$ 28.47	$ 0.0184	$ 28.07	$ 0.0177	$ 27.86	$ 0.0176	-$ 0.61	-$ 0.0008
GS 50 - 4999 KW	kW	$ 112.30	$ 5.1774	$ 110.49	$ 5.2934	$ 107.93	$ 4.9159	-$ 4.37	-$ 0.2615
Large Use 3TS	kW	$ 37,861.65	$ 3.6827	$ 36,890.42	$ 3.5331	$ 39,307.87	$ 3.7301	$ 1,446.22	$ 0.0474
Large Use - Regular	kW	$ 9,524.02	$ 2.6447	$ 9,207.51	$ 2.7233	$ 9,307.73	$ 2.7464	-$ 216.29	$ 0.1017
Street light	kW	$ 5.24	$ -	$ 5.21	$ -	$ 5.36	$ -	$ 0.12	$ -
Sentinel	kW	$ 13.36	$ -	$ 13.34	$ -	$ 12.70	$ -	-$ 0.66	$ -
Unmetered	kWh	$ 11.65	$ -	$ 11.62	$ -	$ 11.37	$ -	-$ 0.28	$ -

Parties also agree to the elimination of ENWIN Utilities' Standby Power Service Classification.

Evidence:

Application: Exhibit 1, Section 1.6.7.1; Exhibit 8; ENWIN_2020_Rev_Reqt_Work_Form_20190426.
IRRs: AMPCO – 46, 47; CCC – 11, 20; SEC – 33; VECC – 37, 38, 40, 42 to 45; OEB Staff – 2, 115; ENWIN_IRR_2020_Rev_Reqt_Work_Form_Updated _20190801.
Appendices to this Settlement Proposal: None.
Settlement Models: ENWIN 2020 COS Rev_Reqt_Work_Form_Settlement_20190924.
Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Question 16; Appendix C – VECC Pre-Settlement Conference Clarification Questions 58 to 60.

General Issue (All aspects of ENWIN Utilities' Rate Design Proposal other than the elimination of the Ford Annex and Intermediate rate classes):

Supporting Parties: All

Specific Issue (Ford Annex and Intermediate rate class eliminations):

Supporting Parties (on the elimination of the Ford Annex Rate Class only): ENWIN Utilities, AMPCO

No Position (on the elimination of the Ford Annex Rate Class only): CCC, SEC, VECC

Outstanding Issue:

The Parties were unable to agree on the following outstanding issue:

> ***Is ENWIN Utilities' proposal to eliminate the intermediate rate class appropriate?***

The Parties propose that a written hearing would be the most efficient means to resolve ENWIN's proposal for elimination of the intermediate rate class.

The Parties suggest for consideration the following timeline (building on the timeline set out in Procedural Order No. 3) as one option to efficiently address this sole outstanding issue:

1. ENWIN Utilities would file its written argument-in-chief explaining why it seeks to eliminate the intermediate class by October 4, 2019;
2. Intervenors and Board Staff would file submissions on appropriateness of ENWIN Utilities' proposal to eliminate the intermediate class by October 16, 2019; and
3. ENWIN Utilities would file its reply submissions by October 25, 2019.

3.4 Are the proposed Retail Transmission Service Rates appropriate?

Complete Settlement: Subject to the resolution of any unsettled issues, the Parties agree that the proposed Retail Transmission Service Rates (RTSRs) are appropriate. The proposed RTSRs have been updated to reflect the Board's approval of 2019 Uniform Transmission Rates on July 25, 2019 (EB-2019-0164).

The Retail Transmission Service Rates have been reproduced below in Table 3.4 (assuming, for illustrative purposes only, that ENWIN Utilities' proposal to eliminate the intermediate class is accepted).

Table 3.4
Retail Transmission Service Rates (RTSR)

RTSRs			
Rate Class	Rate Description	Unit	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0087
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0080
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.7166
LARGE USE - REGULAR SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.7385
LARGE USE - 3TS SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.7385
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0080
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.4856
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.4826
Rate Class	Rate Description	Unit	Proposed RTSR-Connection
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0059
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9000
LARGE USE - REGULAR SERVICE CLASSIFICATION	Retail Transmission Rate - Line Connection Service Rate	$/kW	0.7582
LARGE USE - REGULAR SERVICE CLASSIFICATION	Retail Transmission Rate - Transformation Connection Service Rate	$/kW	1.8880
LARGE USE - 3TS SERVICE CLASSIFICATION	Retail Transmission Rate - Line Connection Service Rate	$/kW	0.7582
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7384
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7366

Evidence:

Application: Exhibit 8, Section 8.4; ENWIN_2020 RTSR_Workform_20190426.
IRRs: VECC – 43, 44; ENWIN_IRR_2020 RTSR_Workform_Updated_20190801.
Appendices to this Settlement Proposal: None
Settlement Models: ENWIN 2020 COS_RTSR_Workform_Settlement_20190924.
Clarification Responses: None.

Supporting Parties: All

4.0 Accounting

4.1 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

Complete Settlement: The Parties agree that the impacts of any changes in accounting standards, policies, estimates and adjustments have been properly identified, and the treatment of each of these impacts is appropriate.

Evidence:

Application: Exhibit 1, Sections 1.6.2, 1.9.2 (and Attachment 1-K), 1.9.7, 1.9.9; Exhibit 2, Sections 2.1.1; Exhibit 9, Section 9.2.5.
IRRs: CCC - 1; SEC - 26; VECC - 24; OEB Staff - 6, 10, 11, 19, 97, 124, 126, 127, 128.
Appendices to this Settlement Proposal: None.
Settlement Models: None.
Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Question 2.

Supporting Parties: All

4.2 Are ENWIN Utilities' proposals for deferral and variance accounts (excluding Account 1575), including the balances in the existing accounts and their disposition, the continuation of existing accounts and the request of new accounts appropriate?

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to the following adjustments:

a) Group 1 - Account # 1588 - $RSVA_{POWER\ –}$ adjusted by $23,484.44 to reflect embedded generator cost of power as more fully set out in Clarification Responses Appendix A – OEB Staff Clarification Question 19.

b) Group 2 – Account # 1508 - Other Regulatory Assets – Other, the Productivity Initiatives Deferral Account, the balance of this account was reduced by $310,500, which reflects the Parties agreement to exclude recovery of $295,500 for Stratejm cybersecurity information and event management and $15,000 for SpringBoard single utility (see also response to interrogatory SEC-34). No new amounts will be recorded in this account and it will be closed upon final disposition of the balance.

c) Group 2 – New 1508 Subaccount – Other Regulatory Assets, SCP Gains Deferral Account – the account will capture 50% of the Actual Gain on sale of the Ouellette Facility. The other 50% of the Actual Gain will be allocated to ENWIN Utilities' affiliated water utility to reflect that water customers have also historically contributed to a proportionate share of the costs of the Ouellette Facility, including operating costs, depreciation and a return on asset charge. Parties agree that water customers should be allocated an equal share of the proceeds upon disposition.

Subject to the resolution of any unsettled issues and the adjustments expressly noted in this Settlement Proposal, together with the creation of the new variance account specified in the settlement of issue 3.1 above, the Parties agree that ENWIN Utilities' proposals for deferral and variance accounts (excluding Account 1575), including the balances in the existing accounts (and forecasted amounts, where applicable) and their disposition, the continuation of existing accounts and the request for new accounts are appropriate. A summary of ENWIN Utilities' updated requests for new deferral accounts, continuation of existing accounts and the closing of existing accounts is provided in Table 4.2 below:

Table 4.2
DVA Summary

DVA Account Status			
New Accounts	**Continuation of Account**	**Discontinuation of Accounts Upon Disposition**	**Discontinuation of Account at January 1, 2020**
Account 1508: Other Regulatory Assets, Subaccount SCP Gains Deferral Account	Account 1551: Smart Metering Entity	Account 1508: Subaccount One Time IFRS Transition Costs	Account 1508: Sub-Account OEB Cost Assessment Variance
Account 1508: Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue	Account 1580: RSVA Wholesale Market Service	Account 1508: Other - Pole Attachment Revenue Variance	Account 1531: Renewable Connection Capital
	Account 1580: RSVA Wholesale Market Service Sub-accounts CBR Class A and CBR Class B	Account 1508: Other - Productivity Initiatives Deferral Account	Account 1532: Renewable Connection OM&A
	Account 1584: RSVA Retail Transmission Network	Account 1518: RCVA Retail	
	Account 1586: RSVA Retail Transmission Connection	Account 1548: RCVA STR	
	Account 1588: RSVA Power	Account 1555: Smart Meter Capital and Recovery Offset	
	Account 1589: RSVA Global Adjustment	Account 1574: Deferred Rate Impact Amounts	
	Account 1595: Disposition of Regulatory Balances	Account 1575: IFRS – CGAAP Transitional PP&E Amounts	
	Account 1522: Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential variance account	Account 1534: Smart Grid Capital Deferral Account	
	Account 1557: Meter Cost Deferral Account (MIST Meters)	Account 1535: Smart Grid OM&A Deferral Account	
	Account 1568: LRAMVA		
	Account 1592: HST Savings		
	Account 1592: PILs and Tax Variance		

Proposed draft accounting orders for the requested new deferral and variance accounts are included as Appendices F and G.

Evidence:

Application: Exhibit 1, Section 1.6.8; Exhibit 2, Attachment 2-A, Appendix C; Exhibit 9; ENWIN_2020 DVA_Workform_20190426.
IRRs: OEB Staff - 84, 85, 87, 107 to 111, 114, 117 to 126, 128; SEC – 34, 35; VECC - 22, 34, 46, 47, 48; ENWIN_IRR_2020_DVA_Workform_Updated _20190801.
Appendices to this Settlement Proposal: Appendix A - Proposed Tariff of Rates and Charges; Appendix D - Bill Impacts.
Settlement Models: ENWIN 2020 COS_DVA_Continuity_Schedule_Settlement_ 20190924; ENWIN 2020 COS_Tariff_Schedule_and_Bill_Impact_Model_ Settlement_20190924.

Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Questions 12 to 14, 17, 19; Appendix C – VECC Pre-Settlement Conference Clarification Questions 52, 54.

Supporting Parties: All

4.3 Are ENWIN Utilities' proposed balance and method for the disposition of the Account 1575 IFRS-CGAAP Transition Deferral Account appropriate?

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, and subject to the adjustments expressly noted in this Settlement Proposal (specifically, the change to 2019 capital expenditures described in issue 1.1 above), the Parties agree that ENWIN Utilities' proposed balance and method for the disposition of the Account 1575 IFRS-CGAAP Transition Deferral Account is appropriate.

Evidence:

Application: Exhibit 1, Section 1.6.8; Exhibit 9, Sections 9.2.5, 9.3.1, 9.4.11, 9.6.3, Attachment 9-C Board Appendix 2-EA; ENWIN_2020 DVA_Workform_ 20190426.
IRRs: OEB Staff - 84, 127, 128; VECC – 48; ENWIN_IRR_2020_DVA_ Workform_Updated _20190801.
Appendices to this Settlement Proposal: None.
Settlement Models: ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_ 20190924; ENWIN 2020 COS_DVA_Continuity_Schedule_Settlement_ 20190924.
Clarification Responses: Appendix A – OEB Staff Pre-Settlement Conference Clarification Question 20.

Supporting Parties: All

5.0 Other

5.1 Are the specific service charges proposed by ENWIN Utilities appropriate?

Complete Settlement: The Parties agree that the Applicant's proposed Specific Service Charges are appropriate, as shown in the updated Tariff sheet at Appendix A.

Evidence:

Application: Exhibit 3, Section 3.4.3; Exhibit 8, Section 8.8; Appendix 2-H
IRRs: OEB Staff – 85, 116.
Appendices to this Settlement Proposal: Appendix A - Proposed Tariff of Rates and Charges.
Settlement Models: ENWIN 2020 COS_ Chapter 2_Appendices_Settlement_ 20190924; ENWIN 2020 COS_Tariff_Schedule_and_Bill_Impact_Model_ Settlement_20190924.
Clarification Responses: None.

Supporting Parties: All

5.2 Is the proposed Gross Load Billing for Retail Transmission Rates – Line and Transformation Connection Service Rates appropriate?

Complete Settlement: For the purposes of the settlement of all but the outstanding issue in this proceeding, ENWIN Utilities agrees to update the wording for the proposed Gross Load Billing for Retail Transmission Rates – Line and Transformation Connection Service Rates to match the wording approved by the Ontario Energy Board in its recent decision for Energy+ Inc. in EB-2018-0028 as follows:

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for nonrenewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

Subject to this update, the Parties agree that ENWIN Utilities' proposed Gross Load Billing for Retail Transmission Rates – Line and Transformation Connection Service Rates is appropriate.

Evidence:

Application: Exhibit 8, Section 8.4.2.
IRRs: CCC – 20, VECC – 43.
Appendices to this Settlement Proposal: Appendix A - Proposed Tariff of Rates and Charges.
Settlement Models: ENWIN 2020 COS_Tariff_Schedule_and_Bill_Impact_ Model_ Settlement_20190924.
Clarification Responses: None.

Supporting Parties: All

5.3 Is the proposed effective date (i.e. January 1, 2020) for 2020 rates appropriate?

Complete Settlement: The Parties agree that the proposed effective date of January 1, 2020 is appropriate.

Evidence:

Application: Exhibit 1, Section 1.4.8 and 1.4.14.
IRRs: None.
Appendices to this Settlement Proposal: Appendix A - Proposed Tariff of Rates and Charges.
Settlement Models: ENWIN 2020 COS_Tariff_Schedule_and_Bill_Impact_ Model_ Settlement_20190924.
Clarification Responses: None.

Supporting Parties: All

Appendix A

Proposed Tariff of Rates and Charges

ENWIN Utilities Ltd.

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-2019-0032

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit - individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. 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 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	$	26.80
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	$	(1.66)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$	(0.98)
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2020	$/kWh	0.0009
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	$/kWh	0.0012
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0059

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.

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-2019-0032

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 12 months its monthly average peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 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 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	$	27.86
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0176
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2020	$/kWh	0.0012
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$/kWh	0.0003
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$/kWh	(0.0016)
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	$/kWh	(0.0027)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055

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

ENWIN Utilities Ltd.

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-2019-0032

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 12 months its monthly average peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be 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 participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	107.93
Distribution Volumetric Rate	$/kW	4.9159
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2020	$/kW	0.2715
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) Applicable only for Non-Wholesale Market Participants - effective until December 31, 2020	$/kW	(0.1345)
Rate Rider for Disposition of Group 1Deferral/Variance Accounts (2020) including Wholesale Market Participants - effective until December 31, 2020	$/kW	0.2587
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$/kW	(0.6246)
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	$/kW	(1.0593)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	$/kW	0.5556
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kW	2.7166
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	$/kW	1.9000

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

ENWIN Utilities Ltd.

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-2019-0032

LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. 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 participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	9,307.73
Distribution Volumetric Rate	$/kW	2.7464
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2020	$/kW	0.1492
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) Applicable only for Non-Wholesale Market Participants - effective until December 31, 2020	$/kW	(0.1876)
Rate Rider for Disposition of Group 1Deferral/Variance Accounts (2020) including Wholesale Market Participants - effective until December 31, 2020	$/kW	0.3579
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$/kW	(0.8959)
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	$/kW	(1.5195)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	$/kW	0.2308
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kW	3.7385
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	$/kW	0.7582
Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	$/kW	1.8880

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

ENWIN Utilities Ltd.
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-2019-0032

LARGE USE - 3TS SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by a dedicated Transformer Station. 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 participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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	$	39,307.87
Distribution Volumetric Rate	$/kW	3.7301
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2020	$/kW	0.3390
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) Applicable only for Non-Wholesale Market Participants - effective until December 31, 2020	$/kW	(0.1884)
Rate Rider for Disposition of Group 1Deferral/Variance Accounts (2020) including Wholesale Market Participants - effective until December 31, 2020	$/kW	0.3562
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) - effective until December 31, 2020	$/kW	(0.8498)
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	$/kW	(1.4413)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	$/kW	0.5543
Retail Transmission Rate - Network Service Rate	$/kW	3.7385
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	$/kW	0.7582

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

ENWIN Utilities Ltd.
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-2019-0032

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. 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 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)	$	11.37
Rate Rider for Disposition of Account 1575 (2020) (per connection) - effective until December 31, 2024	$	(0.70)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) (per connection) - effective until December 31, 2020	$	(0.41)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) (per connection) - effective until December 31, 2020	$	0.08
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055

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

ENWIN Utilities Ltd.
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-2019-0032

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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 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)	$	12.70
Rate Rider for Disposition of Account 1575 (2020) (per connection) - effective until December 31, 2024	$	(0.32)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) (per connection) - effective until December 31, 2020	$	(0.19)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) (per connection) - effective until December 31, 2020	$	0.04
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kW	2.4856
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7384

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

ENWIN Utilities Ltd.

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-2019-0032

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved Ontario Energy Board street lighting load shape profile. 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 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)	$	5.36
Rate Rider for Disposition of Account 1575 (2020) (per connection) - effective until December 31, 2024	$	(0.06)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2020) (per connection) - effective until December 31, 2020	$	(0.04)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2020) (per connection) - effective until December 31, 2020	$	0.01
Rate Rider for Disposition of Global Adjustment Account (2020) Applicable only for Non-RPP Customers - effective until December 31, 2020	$/kWh	(0.0034)
Retail Transmission Rate - Network Service Rate	$/kW	2.4826
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7366

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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EB-2019-0032

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

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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
Pulling post dated cheques	$	15.00
Easement letter	$	15.00
Account history	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned cheque (plus bank charges)	$	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
Dispute test - residential	$	50.00
Dispute test - commercial self contained -- MC	$	105.00
Dispute test - commercial TT -- MC	$	180.00
Cellular Meter Reading Charge	$	7.50

Non-Payment of Account (see Note below)

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnect at meter - during regular hours	$	65.00
Reconnect at meter - after regular hours	$	185.00

Other

Service layout - residential	$	110.00
Service layout - commercial	$	150.00
Overtime locate	$	60.00
Disposal of concrete poles	$	95.00
Missed service appointment	$	65.00
Service call - customer owned equipment	$	30.00
Same day open trench	$	170.00
Scheduled day open trench	$	100.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	44.15

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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EB-2019-0032

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	$	101.20
Monthly fixed charge, per retailer	$	40.48
Monthly variable charge, per customer, per retailer	$/cust.	1.01
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.51
Processing fee, per request, applied to the requesting party	$	1.01
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	4.05
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.02

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	1.0311
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0207
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

GROSS LOAD BILLING NOTE

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

Appendix B – OEB Appendix 2-AB Capital Expenditure Summary

Please see below for an updated Appendix 2-AB revised to reflect this Settlement Proposal.

Appendix 2-AB

Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements

First year of Forecast Period:

2020

CATEGORY				Forecast Period (Settlement)				
	2019			2020	2021	2022	2023	2024
	Application	Settlement	Var					
	$ '000		%	$ '000				
System Access	7,267	7,267	0.0%	5,728	3,476	3,526	3,577	3,628
System Renewal	7,289	6,579	-9.7%	5,609	7,322	6,947	7,156	6,701
System Service	4,221	4,221	0.0%	3,537	3,622	3,610	3,986	3,623
General Plant	7,507	5,307	-29.3%	6,721	4,283	3,856	4,174	4,213
TOTAL EXPENDITURE	26,284	23,374	-11.1%	21,595	18,703	17,939	18,893	18,165
Capital Contributions	- 4,898	- 4,898	0.0%	- 3,252	- 813	- 823	- 834	- 844
Net Capital	21,386	18,476	-13.6%	18,343	17,890	17,116	18,059	17,321
System O&M	$ 10,942	$ 10,942	0.0%	$ 10,904	$ 11,049	$ 11,068	$ 11,102	$ 11,096

Appendix C – OEB Appendix 2-BA 2019 and 2020 Fixed Asset Continuity Schedule

Please see below for an updated Appendix 2-AB revised to reflect this Settlement Proposal.

Accounting Standard	MIFRS
Year	2019

			Cost				Accumulated Depreciation				
CCA Class [2]	OEB Account [3]	Description [3]	Opening Balance	Additions [4]	Disposals [6]	Closing Balance	Opening Balance	Additions	Disposals [6]	Closing Balance	Net Book Value
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 29,936,232	$ 1,453,900		$ 31,390,132	-$ 25,050,978	-$ 2,833,642		-$ 27,884,620	$ 3,505,512
CEC	1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -		$ 30,889	$ -	$ -		$ -	$ 30,889
N/A	1805	Land	$ 40,042	$ -		$ 40,042	$ -	$ -		$ -	$ 40,042
47	1808	Buildings	$ 308,128	$ -		$ 308,128	-$ 38,733	-$ 6,097		-$ 44,829	$ 263,299
13	1810	Leasehold Improvements	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 24,909,712	$ 475,000		$ 25,384,712	-$ 9,612,939	-$ 1,046,796		-$ 10,659,735	$ 14,724,977
47	1820	Distribution Station Equipment <50 kV	$ 1,163,659	$ -		$ 1,163,659	-$ 261,439	-$ 32,645		-$ 294,084	$ 869,575
47	1825	Storage Battery Equipment	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 96,348,982	$ 7,771,440		$ 104,120,422	-$ 13,048,958	-$ 2,443,320		-$ 15,492,278	$ 88,628,144
47	1835	Overhead Conductors & Devices	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1840	Underground Conduit	$ 65,102,789	$ 1,756,020		$ 66,858,809	-$ 12,188,151	-$ 1,900,641		-$ 14,088,792	$ 52,770,017
47	1845	Underground Conductors & Devices	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1850	Line Transformers	$ 48,920,362	$ 3,726,480		$ 52,646,842	-$ 9,949,312	-$ 1,470,821		-$ 11,420,133	$ 41,226,709
47	1855	Services (Overhead & Underground)	$ 13,869,911	$ 2,058,060		$ 15,927,971	-$ 1,334,792	-$ 297,596		-$ 1,632,388	$ 14,295,583
47	1860	Meters	$ 3,428,343	$ -		$ 3,428,343	-$ 1,711,809	-$ 232,019		-$ 1,943,828	$ 1,484,515
47	1860	Meters (Smart Meters)	$ 11,495,472	$ 1,185,000		$ 12,680,472	-$ 4,986,172	-$ 844,010		-$ 5,830,181	$ 6,850,291
N/A	1905	Land	$ 1,322,514	$ -		$ 1,322,514	$ -	$ -		$ -	$ 1,322,514
47	1908	Buildings & Fixtures	$ 19,626,631	$ 238,830		$ 19,865,461	-$ 7,019,646	-$ 937,778		-$ 7,957,424	$ 11,908,037
13	1910	Leasehold Improvements	$ -	$ 150,000		$ 150,000	$ -	-$ 3,750		-$ 3,750	$ 146,250
8	1915	Office Furniture & Equipment (10 years)	$ 692,354	$ -		$ 692,354	-$ 521,285	-$ 50,291		-$ 571,576	$ 120,778
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -		$ -	$ -	$ -		$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -		$ -	$ -	$ -		$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 28,141	$ -		$ 28,141	-$ 28,141	$ -		-$ 28,141	-$ 0
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 5,329,917	$ 551,500		$ 5,881,417	-$ 3,934,730	-$ 552,464		-$ 4,487,194	$ 1,394,224
10	1930	Transportation Equipment	$ 4,503,896	$ 2,346,808		$ 6,850,704	-$ 1,114,260	-$ 251,760		-$ 1,366,020	$ 5,484,684
8	1935	Stores Equipment	$ 222,713	$ 70,500		$ 293,213	-$ 128,261	-$ 29,051		-$ 157,312	$ 135,901
8	1940	Tools, Shop & Garage Equipment	$ 777,971	$ 190,500		$ 968,471	-$ 302,733	-$ 69,089		-$ 371,822	$ 596,649
8	1945	Measurement & Testing Equipment	$ 3,756,746	$ 595,000		$ 4,351,746	-$ 1,383,413	-$ 222,141		-$ 1,605,555	$ 2,746,191
8	1950	Power Operated Equipment	$ 175	$ -		$ 175	-$ 175	$ -		-$ 175	$ 0
8	1955	Communications Equipment	$ 585,459	$ -		$ 585,459	-$ 496,943	-$ 27,606		-$ 524,548	$ 60,911
8	1955	Communication Equipment (Smart Meters)	$ -	$ -		$ -	$ -	$ -		$ -	$ -
8	1960	Miscellaneous Equipment	$ 1,836,006	$ 500,000		$ 2,336,006	-$ 1,532,211	-$ 148,035		-$ 1,680,245	$ 655,761
47	1970	Load Management Controls Customer Premises	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1980	System Supervisor Equipment	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1985	Miscellaneous Fixed Assets	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1990	Other Tangible Property	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	1995	Contributions & Grants	-$ 9,426,948	$ -		-$ 9,426,948	$ 1,973,688	$ 246,711		$ 2,220,399	-$ 7,206,549
	2005	Property Under Capital Lease	$ -	$ -		$ -	$ -	$ -		$ -	$ -
47	2440	Deferred Revenue[5]	-$ 15,783,597	-$ 4,898,000		-$ 20,681,597	$ 1,336,514	$ 423,835		$ 1,760,350	-$ 18,921,247
		Sub-Total	**$ 309,026,499**	**$ 18,171,038**	**$ -**	**$ 327,197,537**	**-$ 91,334,879**	**-$ 12,729,002**	**$ -**	**-$ 104,063,881**	**$ 223,133,656**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 309,026,499**	**$ 18,171,038**	**$ -**	**$ 327,197,537**	**-$ 91,334,879**	**-$ 12,729,002**	**$ -**	**-$ 104,063,881**	**$ 223,133,656**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 12,729,002**			

Accounting Standard MIFRS
Year 2020

			Cost				Accumulated Depreciation				
CCA Class [2]	OEB Account [3]	Description [3]	Opening Balance	Additions [4]	Disposals [6]	Closing Balance	Opening Balance	Additions	Disposals [6]	Closing Balance	Net Book Value
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 31,390,132	$ 1,116,500	$ -	$ 32,506,632	-$ 27,884,620	-$ 1,808,063	$ -	-$ 29,692,684	$ 2,813,948
CEC	1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ -	$ 30,889	$ -	$ -	$ -	$ -	$ 30,889
N/A	1805	Land	$ 40,042	$ -	$ -	$ 40,042	$ -	$ -	$ -	$ -	$ 40,042
47	1808	Buildings	$ 308,128	$ -	$ -	$ 308,128	-$ 44,829	-$ 6,097	$ -	-$ 50,926	$ 257,203
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 25,384,712	$ 275,000	$ -	$ 25,659,712	-$ 10,659,735	-$ 880,455	$ -	-$ 11,540,190	$ 14,119,523
47	1820	Distribution Station Equipment <50 kV	$ 1,163,659	$ -	$ -	$ 1,163,659	-$ 294,084	-$ 32,644	$ -	-$ 326,728	$ 836,931
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 104,120,422	$ 4,896,140	$ -	$ 109,016,562	-$ 15,492,278	-$ 2,569,056	$ -	-$ 18,061,334	$ 90,955,228
47	1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1840	Underground Conduit	$ 66,858,809	$ 2,307,000	$ -	$ 69,165,809	-$ 14,088,792	-$ 1,958,740	$ -	-$ 16,047,532	$ 53,118,277
47	1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1850	Line Transformers	$ 52,646,842	$ 3,545,040	$ -	$ 56,191,882	-$ 11,420,133	-$ 1,564,179	$ -	-$ 12,984,312	$ 43,207,571
47	1855	Services (Overhead & Underground)	$ 15,927,971	$ 1,878,820	$ -	$ 17,806,791	-$ 1,632,388	-$ 340,136	$ -	-$ 1,972,524	$ 15,834,267
47	1860	Meters	$ 3,428,343	$ -	$ -	$ 3,428,343	-$ 1,943,828	-$ 225,419	$ -	-$ 2,169,247	$ 1,259,096
47	1860	Meters (Smart Meters)	$ 12,680,472	$ 1,207,000	$ -	$ 13,887,472	-$ 5,830,181	-$ 923,743	$ -	-$ 6,753,924	$ 7,133,548
N/A	1905	Land	$ 1,322,514	$ -	-$ 331,228	$ 991,286	$ -	$ -	$ -	$ -	$ 991,286
47	1908	Buildings & Fixtures	$ 19,865,461	$ 3,002,170	-$ 1,023,381	$ 21,844,250	-$ 7,957,424	-$ 702,193	$ 427,899	-$ 8,231,718	$ 13,612,532
13	1910	Leasehold Improvements	$ 150,000	$ 215,330	$ -	$ 365,330	-$ 3,750	-$ 18,267	$ -	-$ 22,017	$ 343,314
8	1915	Office Furniture & Equipment (10 years)	$ 692,354	$ 500,000	$ -	$ 1,192,354	-$ 571,576	-$ 65,364	$ -	-$ 636,940	$ 555,414
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 28,141	$ -	$ -	$ 28,141	-$ 28,141	$ -	$ -	-$ 28,141	-$ 0
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 5,881,417	$ 602,500	$ -	$ 6,483,917	-$ 4,487,194	-$ 538,887	$ -	-$ 5,026,081	$ 1,457,836
10	1930	Transportation Equipment	$ 6,850,704	$ 1,314,576	$ -	$ 8,165,280	-$ 1,366,020	-$ 471,932	$ -	-$ 1,837,952	$ 6,327,328
8	1935	Stores Equipment	$ 293,213	$ 74,500	$ -	$ 367,713	-$ 157,312	-$ 36,171	$ -	-$ 193,484	$ 174,229
8	1940	Tools, Shop & Garage Equipment	$ 968,471	$ 105,500	$ -	$ 1,073,971	-$ 371,822	-$ 82,998	$ -	-$ 454,820	$ 619,151
8	1945	Measurement & Testing Equipment	$ 4,351,746	$ 265,000	$ -	$ 4,616,746	-$ 1,605,555	-$ 250,808	$ -	-$ 1,856,362	$ 2,760,383
8	1950	Power Operated Equipment	$ 175	$ -	$ -	$ 175	-$ 175	$ -	$ -	-$ 175	$ 0
8	1955	Communications Equipment	$ 585,459	$ -	$ -	$ 585,459	-$ 524,548	-$ 20,089	$ -	-$ 544,638	$ 40,822
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 2,336,006	$ 500,000	-$ 59,968	$ 2,776,038	-$ 1,680,245	-$ 166,217	$ 59,475	-$ 1,786,987	$ 989,051
47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 9,426,948	$ -	$ -	-$ 9,426,948	$ 2,220,399	$ 246,711	$ -	$ 2,467,110	-$ 6,959,838
	2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Deferred Revenue[5]	-$ 20,681,597	-$ 3,252,000	$ -	-$ 23,933,597	$ 1,760,350	$ 512,060	$ -	$ 2,272,410	-$ 21,661,187
		Sub-Total	**$ 327,197,537**	**$ 18,553,076**	**-$ 1,414,577**	**$ 344,336,036**	**-$ 104,063,881**	**-$ 11,902,686**	**$ 487,374**	**-$ 115,479,194**	**$ 228,856,843**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 327,197,537**	**$ 18,553,076**	**-$ 1,414,577**	**$ 344,336,036**	**-$ 104,063,881**	**-$ 11,902,686**	**$ 487,374**	**-$ 115,479,194**	**$ 228,856,843**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 11,902,686**			

Appendix D – Bill Impacts

Please see below for updated Bill Impacts reflecting this Settlement Proposal.

Ontario Energy Board

Tariff Schedule and Bill Impacts Model

(2020 Cost of Service 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 2017 of $0.1101/kWh (IESO's Monthly Market Report for May 2017, 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

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	**RTSR Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0377	1.0311	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0377	1.0311	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0377	1.0311	65,000	200	DEMAND	
GENERAL SERVICE 3,000 TO 4,999 KW - INTERMEDIATE USE SERVICE CLASSIFICATION								
LARGE USE - REGULAR SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0045	1.0045	4,323,000	7,900	DEMAND	
LARGE USE - 3TS SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0045	1.0045	8,334,000	15,800	DEMAND	
LARGE USE - FORD ANNEX SERVICE CLASSIFICATION								
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kwh	RPP	1.0377	1.0311	6,100		CONSUMPTION	23
SENTINEL LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0377	1.0311	255	1	DEMAND	2
STREET LIGHTING SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0377	1.0311	269,000	800	DEMAND	12,181
STANDBY POWER SERVICE CLASSIFICATION								
RESIDENTIAL SERVICE CLASSIFICATION	kwh	Non-RPP (Retailer)	1.0377	1.0311	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	Non-RPP (Retailer)	1.0377	1.0311	2,000		CONSUMPTION	
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ (1.38)	-4.9%	$ (1.72)	-5.7%	$ (1.32)	-3.2%	$ (1.41)	-1.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ (4.67)	-6.9%	$ (5.96)	-8.2%	$ (5.10)	-5.1%	$ (5.41)	-1.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ (103.58)	-9.0%	$ (454.12)	-38.6%	$ (415.60)	-20.2%	$ (524.89)	-4.8%
GENERAL SERVICE 3,000 TO 4,999 KW - INTERMEDIATE USE SERVICE CLASSIFICAT									
LARGE USE - REGULAR SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ (5,731.21)	-20.7%	$ (29,296.44)	-94.9%	$ (27,197.41)	-34.3%	$ (30,733.07)	-4.7%
LARGE USE - 3TS SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 9,638.33	12.1%	$ 9,633.59	13.9%	$ 13,221.77	9.7%	$ 14,940.60	1.2%
LARGE USE - FORD ANNEX SERVICE CLASSIFICATION -									
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	$ (4.14)	-1.7%	$ (7.46)	-2.9%	$ (4.83)	-1.4%	$ (5.64)	-0.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ (0.14)	-0.6%	$ (0.28)	-1.1%	$ (0.10)	-0.3%	$ (0.12)	-0.2%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ (8,892.13)	-12.1%	$ (10,317.83)	-14.0%	$ (10,177.03)	-13.2%	$ (11,728.75)	-9.6%
STANDBY POWER SERVICE CLASSIFICATION -									
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	$ (1.38)	-4.9%	$ (5.83)	-18.0%	$ (5.44)	-12.6%	$ (6.16)	-4.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retail	kwh	$ (4.67)	-6.9%	$ (16.92)	-21.6%	$ (16.06)	-15.3%	$ (18.21)	-4.8%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0377
Proposed/Approved Loss Factor	1.0311

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 26.57	1	$ 26.57	26.8000	1	$ 26.80	$ 0.23	0.87%
Distribution Volumetric Rate	$ -	750	$ -	-	750	$ -	$ -	
Fixed Rate Riders	$ 0.85	1	$ 0.85	(1.6600)	1	$ (1.66)	$ (2.51)	-295.29%
Volumetric Rate Riders	$ 0.00	750	$ 0.68	0.0021	750	$ 1.58	$ 0.90	133.33%
Sub-Total A (excluding pass through)			**$ 28.10**			**$ 26.72**	**$ (1.38)**	**-4.91%**
Line Losses on Cost of Power	$ 0.0824	28	$ 2.33	0.0824	23	$ 1.92	$ (0.41)	-17.51%
Total Deferral/Variance Account Rate Riders	$ (0.0012)	750	$ (0.90)	0.0002	750	$ 0.15	$ 1.05	-116.67%
CBR Class B Rate Riders	$ -	750	$ -	-	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	-	750	$ -	$ -	
Low Voltage Service Charge	$ -	750	$ -		750	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	(0.9800)	1	$ (0.98)	$ (0.98)	
Additional Volumetric Rate Riders		750	$ -	-	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 30.09**			**$ 28.38**	**$ (1.72)**	**-5.71%**
RTSR - Network	$ 0.0082	778	$ 6.38	$ 0.0087	773	$ 6.73	$ 0.35	5.42%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0058	778	$ 4.51	$ 0.0059	773	$ 4.56	$ 0.05	1.08%
Sub-Total C - Delivery (including Sub-Total B)			**$ 40.99**			**$ 39.67**	**$ (1.32)**	**-3.23%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	778	$ 2.65	$ 0.0034	773	$ 2.63	$ (0.02)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	778	$ 0.39	$ 0.0005	773	$ 0.39	$ (0.00)	-0.64%
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%
Total Bill on TOU (before Taxes)			**$ 106.04**			**$ 104.69**	**$ (1.34)**	**-1.27%**
HST	13%		$ 13.78	13%		$ 13.61	$ (0.17)	-1.27%
8% Rebate	8%		$ (8.48)	8%		$ (8.38)	$ 0.11	
Total Bill on TOU			**$ 111.34**			**$ 109.93**	**$ (1.41)**	**-1.27%**

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**RPP**
Consumption	**2,000** kWh
Demand	**-** kW
Current Loss Factor	**1.0377**
Proposed/Approved Loss Factor	**1.0311**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 27.18	1	$ 27.18	27.8600	1	$ 27.86	$ 0.68	2.50%
Distribution Volumetric Rate	$ 0.02	2000	$ 35.20	0.0176	2000	$ 35.20	$ -	0.00%
Fixed Rate Riders	$ 3.75	1	$ 3.75	-	1	$ -	$ (3.75)	-100.00%
Volumetric Rate Riders	$ 0.00	2000	$ 1.80	0.0001	2000	$ 0.20	$ (1.60)	-88.89%
Sub-Total A (excluding pass through)			**$ 67.93**			**$ 63.26**	**$ (4.67)**	**-6.87%**
Line Losses on Cost of Power	$ 0.0824	75	$ 6.21	0.0824	62	$ 5.12	$ (1.09)	-17.51%
Total Deferral/Variance Account Rate Riders	$ (0.0012)	2,000	$ (2.40)	(0.0013)	2,000	$ (2.60)	$ (0.20)	8.33%
CBR Class B Rate Riders	$ -	2,000	$ -	-	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	-	2,000	$ -	$ -	
Low Voltage Service Charge	$ -	2,000	$ -		2,000	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Additional Volumetric Rate Riders		2,000	$ -	-	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 72.31**			**$ 66.35**	**$ (5.96)**	**-8.24%**
RTSR - Network	$ 0.0076	2,075	$ 15.77	$ 0.0080	2,062	$ 16.50	$ 0.72	4.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	2,075	$ 11.21	$ 0.0055	2,062	$ 11.34	$ 0.13	1.20%
Sub-Total C - Delivery (including Sub-Total B)			**$ 99.29**			**$ 94.19**	**$ (5.10)**	**-5.13%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,075	$ 7.06	$ 0.0034	2,062	$ 7.01	$ (0.04)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,075	$ 1.04	$ 0.0005	2,062	$ 1.03	$ (0.01)	-0.64%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	1,300	$ 84.50	$ 0.0650	1,300	$ 84.50	$ -	0.00%
TOU - Mid Peak	$ 0.0940	340	$ 31.96	$ 0.0940	340	$ 31.96	$ -	0.00%
TOU - On Peak	$ 0.1340	360	$ 48.24	$ 0.1340	360	$ 48.24	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 272.33**			**$ 267.18**	**$ (5.15)**	**-1.89%**
HST	13%		$ 35.40	13%		$ 34.73	$ (0.67)	-1.89%
8% Rebate	8%		$ (21.79)	8%		$ (21.37)	$ 0.41	
Total Bill on TOU			**$ 285.95**			**$ 280.54**	**$ (5.41)**	**-1.89%**

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	65,000 kWh
Demand	200 kW
Current Loss Factor	1.0377
Proposed/Approved Loss Factor	1.0311

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 107.93	1	$ 107.93	107.9300	1	$ 107.93	$ -	0.00%
Distribution Volumetric Rate	$ 4.98	200	$ 996.78	4.9159	200	$ 983.18	$ (13.60)	-1.36%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ 0.22	200	$ 43.54	(0.2322)	200	$ (46.44)	$ (89.98)	-206.66%
Sub-Total A (excluding pass through)			**$ 1,148.25**			**$ 1,044.67**	**$ (103.58)**	**-9.02%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.4702)	200	$ (94.04)	(0.5004)	200	$ (100.08)	$ (6.04)	6.42%
CBR Class B Rate Riders	$ -	200	$ -	-	200	$ -	$ -	
GA Rate Riders	$ 0.0019	65,000	$ 123.50	(0.0034)	65,000	$ (221.00)	$ (344.50)	-278.95%
Low Voltage Service Charge	$ -	200	$ -		200	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	-	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Additional Volumetric Rate Riders		200	$ -	-	200	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,177.71**			**$ 723.59**	**$ (454.12)**	**-38.56%**
RTSR - Network	$ 2.5629	200	$ 512.58	$ 2.7166	200	$ 543.32	$ 30.74	6.00%
RTSR - Connection and/or Line and Transformation Connection	$ 1.8611	200	$ 372.22	$ 1.9000	200	$ 380.00	$ 7.78	2.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,062.51**			**$ 1,646.91**	**$ (415.60)**	**-20.15%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	67,451	$ 229.33	$ 0.0034	67,022	$ 227.87	$ (1.46)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	67,451	$ 33.73	$ 0.0005	67,022	$ 33.51	$ (0.21)	-0.64%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	67,451	$ 7,426.30	$ 0.1101	67,022	$ 7,379.07	$ (47.23)	-0.64%
Total Bill on Average IESO Wholesale Market Price			**$ 9,752.12**			**$ 9,287.61**	**$ (464.51)**	**-4.76%**
HST	13%		$ 1,267.78	13%		$ 1,207.39	$ (60.39)	-4.76%
Total Bill on Average IESO Wholesale Market Price			**$ 11,019.89**			**$ 10,495.00**	**$ (524.89)**	**-4.76%**

Customer Class:	**LARGE USE - REGULAR SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**4,323,000** kWh
Demand	**7,900** kW
Current Loss Factor	**1.0045**
Proposed/Approved Loss Factor	**1.0045**

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 8,176.21	1	$ 8,176.21	9,307.7300	1	$ 9,307.73	$ 1,131.52	13.84%
Distribution Volumetric Rate	$ 2.36	7900	$ 18,621.09	2.7464	7900	$ 21,696.56	$ 3,075.47	16.52%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ 0.12	7900	$ 936.15	(1.1395)	7900	$ (9,002.05)	$ (9,938.20)	-1061.60%
Sub-Total A (excluding pass through)			**$ 27,733.45**			**$ 22,002.24**	**$ (5,731.21)**	**-20.67%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.6429)	7,900	$ (5,078.91)	(0.7256)	7,900	$ (5,732.24)	$ (653.33)	12.86%
CBR Class B Rate Riders	$ -	7,900	$ -	-	7,900	$ -	$ -	
GA Rate Riders	$ 0.0019	4,323,000	$ 8,213.70	(0.0034)	4,323,000	$ (14,698.20)	$ (22,911.90)	-278.95%
Low Voltage Service Charge	$ -	7,900	$ -		7,900	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	-	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Additional Volumetric Rate Riders		7,900	$ -	-	7,900	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 30,868.24**			**$ 1,571.80**	**$ (29,296.44)**	**-94.91%**
RTSR - Network	$ 3.5270	7,900	$ 27,863.30	$ 3.7385	7,900	$ 29,534.15	$ 1,670.85	6.00%
RTSR - Connection and/or Line and Transformation Connection	$ 2.5919	7,900	$ 20,476.01	$ 2.6461	7,900	$ 20,904.19	$ 428.18	2.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 79,207.55**			**$ 52,010.14**	**$ (27,197.41)**	**-34.34%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	4,342,454	$ 14,764.34	$ 0.0034	4,342,454	$ 14,764.34	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	4,342,454	$ 2,171.23	$ 0.0005	4,342,454	$ 2,171.23	$ -	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	4,342,454	$ 478,104.13	$ 0.1101	4,342,454	$ 478,104.13	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 574,247.50**			**$ 547,050.09**	**$ (27,197.41)**	**-4.74%**
HST	13%		$ 74,652.17	13%		$ 71,116.51	$ (3,535.66)	-4.74%
Total Bill on Average IESO Wholesale Market Price			**$ 648,899.67**			**$ 618,166.60**	**$ (30,733.07)**	**-4.74%**

Customer Class:	**LARGE USE - 3TS SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**8,334,000** kWh
Demand	**15,800** kW
Current Loss Factor	**1.0045**
Proposed/Approved Loss Factor	**1.0045**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 28,953.80	1	$ 28,953.80	39,307.8700	1	$ 39,307.87	$ 10,354.07	35.76%
Distribution Volumetric Rate	$ 2.94	15800	$ 46,477.28	3.7301	15800	$ 58,935.58	$ 12,458.30	26.81%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ 0.29	15800	$ 4,515.64	(0.5480)	15800	$ (8,658.40)	$ (13,174.04)	-291.74%
Sub-Total A (excluding pass through)			**$ 79,946.72**			**$ 89,585.05**	**$ 9,638.33**	**12.06%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.6817)	15,800	$ (10,770.86)	(0.6820)	15,800	$ (10,775.60)	$ (4.74)	0.04%
CBR Class B Rate Riders	$ -	15,800	$ -	-	15,800	$ -	$ -	
GA Rate Riders	$ -	8,334,000	$ -	-	8,334,000	$ -	$ -	
Low Voltage Service Charge	$ -	15,800	$ -		15,800	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	-	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Additional Volumetric Rate Riders		15,800	$ -	-	15,800	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 69,175.86**			**$ 78,809.45**	**$ 9,633.59**	**13.93%**
RTSR - Network	$ 3.5270	15,800	$ 55,726.60	$ 3.7385	15,800	$ 59,068.30	$ 3,341.70	6.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.7426	15,800	$ 11,733.08	$ 0.7582	15,800	$ 11,979.56	$ 246.48	2.10%
Sub-Total C - Delivery (including Sub-Total B)			**$ 136,635.54**			**$ 149,857.31**	**$ 13,221.77**	**9.68%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	8,371,503	$ 28,463.11	$ 0.0034	8,371,503	$ 28,463.11	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	8,371,503	$ 4,185.75	$ 0.0005	8,371,503	$ 4,185.75	$ -	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	8,371,503	$ 921,702.48	$ 0.1101	8,371,503	$ 921,702.48	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 1,090,987.13**			**$ 1,104,208.90**	**$ 13,221.77**	**1.21%**
HST	13%		$ 141,828.33	13%		$ 143,547.16	$ 1,718.83	1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 1,232,815.46**			**$ 1,247,756.06**	**$ 14,940.60**	**1.21%**

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	6,100 kWh
Demand	- kW
Current Loss Factor	1.0377
Proposed/Approved Loss Factor	1.0311

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 10.97	23	$ 252.31	11.3700	23	$ 261.51	$ 9.20	3.65%
Distribution Volumetric Rate	$ -	6100	$ -	-	6100	$ -	$ -	
Fixed Rate Riders	$ (0.12)	23	$ (2.76)	(0.7000)	23	$ (16.10)	$ (13.34)	483.33%
Volumetric Rate Riders	$ -	6100	$ -	-	6100	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 249.55**			**$ 245.41**	**$ (4.14)**	**-1.66%**
Line Losses on Cost of Power	$ 0.0824	230	$ 18.94	0.0824	190	$ 15.62	$ (3.32)	-17.51%
Total Deferral/Variance Account Rate Riders	$ -	6,100	$ -	-	6,100	$ -	$ -	
CBR Class B Rate Riders	$ -	6,100	$ -	-	6,100	$ -	$ -	
GA Rate Riders	$ -	6,100	$ -	-	6,100	$ -	$ -	
Low Voltage Service Charge	$ -	6,100	$ -		6,100	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	-	1	$ -	$ -	
Additional Fixed Rate Riders	$ (0.3300)	23	$ (7.59)	(0.3300)	23	$ (7.59)	$ -	0.00%
Additional Volumetric Rate Riders		6,100	$ -	-	6,100	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 260.90**			**$ 253.44**	**$ (7.46)**	**-2.86%**
RTSR - Network	$ 0.0076	6,330	$ 48.11	$ 0.0080	6,290	$ 50.32	$ 2.21	4.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	6,330	$ 34.18	$ 0.0055	6,290	$ 34.59	$ 0.41	1.20%
Sub-Total C - Delivery (including Sub-Total B)			**$ 343.19**			**$ 338.35**	**$ (4.83)**	**-1.41%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	6,330	$ 21.52	$ 0.0034	6,290	$ 21.39	$ (0.14)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	6,330	$ 3.16	$ 0.0005	6,290	$ 3.14	$ (0.02)	-0.64%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	3,965	$ 257.73	$ 0.0650	3,965	$ 257.73	$ -	0.00%
TOU - Mid Peak	$ 0.0940	1,037	$ 97.48	$ 0.0940	1,037	$ 97.48	$ -	0.00%
TOU - On Peak	$ 0.1340	1,098	$ 147.13	$ 0.1340	1,098	$ 147.13	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 870.46**			**$ 865.47**	**$ (4.99)**	**-0.57%**
HST	13%		$ 113.16	13%		$ 112.51	$ (0.65)	-0.57%
Total Bill on TOU			**$ 983.62**			**$ 977.98**	**$ (5.64)**	**-0.57%**

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	255 kWh
Demand	1 kW
Current Loss Factor	1.0377
Proposed/Approved Loss Factor	1.0311

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 12.59	2	$ 25.18	12.7000	2	$ 25.40	$ 0.22	0.87%
Distribution Volumetric Rate	$ -	1	$ -	-	1	$ -	$ -	
Fixed Rate Riders	$ (0.14)	2	$ (0.28)	(0.3200)	2	$ (0.64)	$ (0.36)	128.57%
Volumetric Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 24.90**			**$ 24.76**	**$ (0.14)**	**-0.56%**
Line Losses on Cost of Power	$ 0.0824	10	$ 0.79	0.0824	8	$ 0.65	$ (0.14)	-17.51%
Total Deferral/Variance Account Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
CBR Class B Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
GA Rate Riders	$ -	255	$ -	-	255	$ -	$ -	
Low Voltage Service Charge	$ -	1	$ -		1	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	-	1	$ -	$ -	
Additional Fixed Rate Riders	$ (0.1500)	2	$ (0.30)	(0.1500)	2	$ (0.30)	$ -	0.00%
Additional Volumetric Rate Riders		1	$ -	-	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 25.39**			**$ 25.11**	**$ (0.28)**	**-1.10%**
RTSR - Network	$ 2.3450	1	$ 2.35	$ 2.4856	1	$ 2.49	$ 0.14	6.00%
RTSR - Connection and/or Line and Transformation Connection	$ 1.7028	1	$ 1.70	$ 1.7384	1	$ 1.74	$ 0.04	2.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 29.44**			**$ 29.34**	**$ (0.10)**	**-0.35%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	265	$ 0.90	$ 0.0034	263	$ 0.89	$ (0.01)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	265	$ 0.13	$ 0.0005	263	$ 0.13	$ (0.00)	-0.64%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	166	$ 10.77	$ 0.0650	166	$ 10.77	$ -	0.00%
TOU - Mid Peak	$ 0.0940	43	$ 4.07	$ 0.0940	43	$ 4.07	$ -	0.00%
TOU - On Peak	$ 0.1340	46	$ 6.15	$ 0.1340	46	$ 6.15	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 51.72**			**$ 51.61**	**$ (0.11)**	**-0.21%**
HST	13%		$ 6.72	13%		$ 6.71	$ (0.01)	-0.21%
Total Bill on TOU			**$ 58.44**			**$ 58.32**	**$ (0.12)**	**-0.21%**

Customer Class: STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP: Non-RPP (Other)
Consumption 269,000 kWh
Demand 800 kW
Current Loss Factor 1.0377
Proposed/Approved Loss Factor 1.0311

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 6.07	12181	$ 73,938.67	5.3600	12181	$ 65,290.16	$ (8,648.51)	-11.70%
Distribution Volumetric Rate	$ -	800	$ -	-	800	$ -	$ -	
Fixed Rate Riders	$ (0.04)	12181	$ (487.24)	(0.0600)	12181	$ (730.86)	$ (243.62)	50.00%
Volumetric Rate Riders	$ -	800	$ -	-	800	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 73,451.43**			**$ 64,559.30**	**$ (8,892.13)**	**-12.11%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	800	$ -	-	800	$ -	$ -	
CBR Class B Rate Riders	$ -	800	$ -	-	800	$ -	$ -	
GA Rate Riders	$ 0.0019	269,000	$ 511.10	(0.0034)	269,000	$ (914.60)	$ (1,425.70)	-278.95%
Low Voltage Service Charge	$ -	800	$ -		800	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	-	1	$ -	$ -	
Additional Fixed Rate Riders	$ (0.0300)	12181	$ (365.43)	(0.0300)	12181	$ (365.43)	$ -	0.00%
Additional Volumetric Rate Riders		800	$ -	-	800	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 73,597.10**			**$ 63,279.27**	**$ (10,317.83)**	**-14.02%**
RTSR - Network	$ 2.3421	800	$ 1,873.68	$ 2.4826	800	$ 1,986.08	$ 112.40	6.00%
RTSR - Connection and/or Line and Transformation Connection	$ 1.7011	800	$ 1,360.88	$ 1.7366	800	$ 1,389.28	$ 28.40	2.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 76,831.66**			**$ 66,654.63**	**$ (10,177.03)**	**-13.25%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	279,141	$ 949.08	$ 0.0034	277,366	$ 943.04	$ (6.04)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	279,141	$ 139.57	$ 0.0005	277,366	$ 138.68	$ (0.89)	-0.64%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	279,141	$ 30,733.46	$ 0.1101	277,366	$ 30,537.99	$ (195.47)	-0.64%
Total Bill on Average IESO Wholesale Market Price			**$ 108,654.02**			**$ 98,274.59**	**$ (10,379.43)**	**-9.55%**
HST	13%		$ 14,125.02	13%		$ 12,775.70	$ (1,349.33)	-9.55%
Total Bill on Average IESO Wholesale Market Price			**$ 122,779.04**			**$ 111,050.29**	**$ (11,728.75)**	**-9.55%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0377
Proposed/Approved Loss Factor	1.0311

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 26.57	1	$ 26.57	26.8000	1	$ 26.80	$ 0.23	0.87%
Distribution Volumetric Rate	$ -	750	$ -	-	750	$ -	$ -	
Fixed Rate Riders	$ 0.85	1	$ 0.85	(1.6600)	1	$ (1.66)	$ (2.51)	-295.29%
Volumetric Rate Riders	$ 0.00	750	$ 0.68	0.0021	750	$ 1.58	$ 0.90	133.33%
Sub-Total A (excluding pass through)			**$ 28.10**			**$ 26.72**	**$ (1.38)**	**-4.91%**
Line Losses on Cost of Power	$ 0.1101	28	$ 3.11	0.1101	23	$ 2.57	$ (0.54)	-17.51%
Total Deferral/Variance Account Rate Riders	$ (0.0012)	750	$ (0.90)	0.0002	750	$ 0.15	$ 1.05	-116.67%
CBR Class B Rate Riders	$ -	750	$ -	-	750	$ -	$ -	
GA Rate Riders	$ 0.0019	750	$ 1.43	(0.0034)	750	$ (2.55)	$ (3.98)	-278.95%
Low Voltage Service Charge	$ -	750	$ -		750	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	(0.9800)	1	$ (0.98)	$ (0.98)	
Additional Volumetric Rate Riders		750	$ -	-	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 32.30**			**$ 26.47**	**$ (5.83)**	**-18.05%**
RTSR - Network	$ 0.0082	778	$ 6.38	$ 0.0087	773	$ 6.73	$ 0.35	5.42%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0058	778	$ 4.51	$ 0.0059	773	$ 4.56	$ 0.05	1.08%
Sub-Total C - Delivery (including Sub-Total B)			**$ 43.20**			**$ 37.76**	**$ (5.44)**	**-12.58%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	778	$ 2.65	$ 0.0034	773	$ 2.63	$ (0.02)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	778	$ 0.39	$ 0.0005	773	$ 0.39	$ (0.00)	-0.64%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1101	750	$ 82.58	$ 0.1101	750	$ 82.58	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 128.81**			**$ 123.35**	**$ (5.45)**	**-4.23%**
HST	13%		$ 16.75	13%		$ 16.04	$ (0.71)	-4.23%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 145.55**			**$ 139.39**	**$ (6.16)**	**-4.23%**

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**2,000** kWh
Demand	**-** kW
Current Loss Factor	**1.0377**
Proposed/Approved Loss Factor	**1.0311**

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 27.18	1	$ 27.18	27.8600	1	$ 27.86	$ 0.68	2.50%
Distribution Volumetric Rate	$ 0.02	2000	$ 35.20	0.0176	2000	$ 35.20	$ -	0.00%
Fixed Rate Riders	$ 3.75	1	$ 3.75	-	1	$ -	$ (3.75)	-100.00%
Volumetric Rate Riders	$ 0.00	2000	$ 1.80	0.0001	2000	$ 0.20	$ (1.60)	-88.89%
Sub-Total A (excluding pass through)			**$ 67.93**			**$ 63.26**	**$ (4.67)**	**-6.87%**
Line Losses on Cost of Power	$ 0.1101	75	$ 8.30	0.1101	62	$ 6.85	$ (1.45)	-17.51%
Total Deferral/Variance Account Rate Riders	$ (0.0012)	2,000	$ (2.40)	(0.0013)	2,000	$ (2.60)	$ (0.20)	8.33%
CBR Class B Rate Riders	$ -	2,000	$ -	-	2,000	$ -	$ -	
GA Rate Riders	$ 0.0019	2,000	$ 3.80	(0.0034)	2,000	$ (6.80)	$ (10.60)	-278.95%
Low Voltage Service Charge	$ -	2,000	$ -		2,000	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Additional Volumetric Rate Riders		2,000	$ -	-	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 78.20**			**$ 61.28**	**$ (16.92)**	**-21.64%**
RTSR - Network	$ 0.0076	2,075	$ 15.77	$ 0.0080	2,062	$ 16.50	$ 0.72	4.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	2,075	$ 11.21	$ 0.0055	2,062	$ 11.34	$ 0.13	1.20%
Sub-Total C - Delivery (including Sub-Total B)			**$ 105.18**			**$ 89.12**	**$ (16.06)**	**-15.27%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,075	$ 7.06	$ 0.0034	2,062	$ 7.01	$ (0.04)	-0.64%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,075	$ 1.04	$ 0.0005	2,062	$ 1.03	$ (0.01)	-0.64%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1101	2,000	$ 220.20	$ 0.1101	2,000	$ 220.20	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 333.48**			**$ 317.36**	**$ (16.12)**	**-4.83%**
HST	13%		$ 43.35	13%		$ 41.26	$ (2.09)	-4.83%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 376.83**			**$ 358.62**	**$ (18.21)**	**-4.83%**

Appendix E –
Revenue Requirement Workform

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Version 8.00

Utility Name	ENWIN Utilities Ltd.
Service Territory	*Windsor, Ontario*
Assigned EB Number	EB-2019-0032
Name and Title	Paul Gleason
Phone Number	519-255-2888 ext. 325
Email Address	regulatory@enwin.com
Test Year	2020
Bridge Year	2019
Last Rebasing Year	2009

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

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Data Input [(1)]

		Initial Application		Adjustments	Interrogatory Responses		Adjustments	Per Board Decision	
			(2)			(6)			
1	**Rate Base**								
	Gross Fixed Assets (average)	$336,753,251		$2,727,536	$ 339,480,787		($3,713,999)	$335,766,788	
	Accumulated Depreciation (average)	($110,280,094)	(5)	$391,356	($109,888,738)		$117,200	($109,771,538)	
	Allowance for Working Capital:								
	Controllable Expenses	$29,511,932			$ 29,511,932		($1,250,000)	$28,261,932	
	Cost of Power	$257,146,004		($22,008,741)	$ 235,137,263			$235,137,263	
	Working Capital Rate (%)	7.50%	(9)		7.50%	(9)		7.50%	(9)
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$50,936,794		($529,209)	$50,407,585		$491,025	$50,898,610	
	Distribution Revenue at Proposed Rates	$54,238,255		($829,378)	$53,408,877		($2,071,374)	$51,337,503	
	Other Revenue:								
	Specific Service Charges	$675,108		$0	$675,108		$0	$675,108	
	Late Payment Charges	$384,000		$0	$384,000		$0	$384,000	
	Other Distribution Revenue	$1,485,454		$0	$1,485,454		$0	$1,485,454	
	Other Income and Deductions	$1,463,353		$0	$1,463,353		$117,000	$1,580,353	
	Total Revenue Offsets	$4,007,915	(7)	$0	$4,007,915		$117,000	$4,124,915	
	Operating Expenses:								
	OM+A Expenses	$29,347,816			$ 29,347,816		($1,250,000)	$28,097,816	
	Depreciation/Amortization	$11,500,628		($701,016)	$ 10,799,612		($108,098)	$10,691,514	
	Property taxes	$331,505			$ 331,505			$331,505	
	Other expenses	$69,800			69800			$69,800	
3	**Taxes/PILs**								
	Taxable Income:								
	Adjustments required to arrive at taxable income	($3,153,574)	(3)		($3,807,387)			($4,712,679)	
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	$1,524,704			$1,365,419			$1,090,387	
	Income taxes (grossed up)	$2,074,427			$1,857,713			$1,483,520	
	Federal tax (%)	15.00%			15.00%			15.00%	
	Provincial tax (%)	11.50%			11.50%			11.50%	
	Income Tax Credits	$ -							
4	**Capitalization/Cost of Capital**								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%	
	Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0%	(8)
	Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%	
	Prefered Shares Capitalization Ratio (%)	0.0%			0.0%			0.0%	
		100.0%			100.0%			100.0%	
	Cost of Capital								
	Long-term debt Cost Rate (%)	4.13%			4.13%			4.13%	
	Short-term debt Cost Rate (%)	2.82%			2.82%			2.82%	
	Common Equity Cost Rate (%)	8.98%			8.98%			8.98%	
	Prefered Shares Cost Rate (%)	0.00%			0.00%			0.00%	

Notes:

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

(1) All inputs are in dollars ($) except where inputs are individually identified as percentages (%)

(2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(2)	$336,753,251	$2,727,536	$339,480,787	($3,713,999)	$335,766,788
2	Accumulated Depreciation (average)	(2)	($110,280,094)	$391,356	($109,888,738)	$117,200	($109,771,538)
3	Net Fixed Assets (average)	(2)	$226,473,157	$3,118,892	$229,592,049	($3,596,799)	$225,995,250
4	Allowance for Working Capital	(1)	$21,499,345	($1,650,656)	$19,848,690	($93,750)	$19,754,940
5	**Total Rate Base**		$247,972,502	$1,468,236	$249,440,739	($3,690,549)	$245,750,190

(1) Allowance for Working Capital - Derivation

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
6	Controllable Expenses		$29,511,932	$ -	$29,511,932	($1,250,000)	$28,261,932
7	Cost of Power		$257,146,004	($22,008,741)	$235,137,263	$ -	$235,137,263
8	Working Capital Base		$286,657,936	($22,008,741)	$264,649,195	($1,250,000)	$263,399,195
9	Working Capital Rate %	(1)	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance		$21,499,345	($1,650,656)	$19,848,690	($93,750)	$19,754,940

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	$54,238,255	($829,378)	$53,408,877	($2,071,374)	$51,337,503
2	Other Revenue (1)	$4,007,915	$ -	$4,007,915	$117,000	$4,124,915
3	Total Operating Revenues	$58,246,170	($829,378)	$57,416,792	($1,954,374)	$55,462,418
	Operating Expenses:					
4	OM+A Expenses	$29,347,816	$ -	$29,347,816	($1,250,000)	$28,097,816
5	Depreciation/Amortization	$11,500,628	($701,016)	$10,799,612	($108,098)	$10,691,514
6	Property taxes	$331,505	$ -	$331,505	$ -	$331,505
7	Capital taxes	$ -	$ -	$ -	$ -	$ -
8	Other expense	$69,800	$ -	$69,800	$ -	$69,800
9	Subtotal (lines 4 to 8)	$41,249,749	($701,016)	$40,548,733	($1,358,098)	$39,190,635
10	Deemed Interest Expense	$6,014,821	$35,614	$6,050,435	($89,518)	$5,960,917
11	Total Expenses (lines 9 to 10)	$47,264,570	($665,402)	$46,599,168	($1,447,616)	$45,151,552
12	**Utility income before income taxes**	$10,981,599	($163,975)	$10,817,624	($506,758)	$10,310,866
13	Income taxes (grossed-up)	$2,074,427	($216,714)	$1,857,713	($374,193)	$1,483,520
14	**Utility net income**	$8,907,172	$52,739	$8,959,911	($132,565)	$8,827,346

Notes

Other Revenues / Revenue Offsets

Note	Item	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
(1)	Specific Service Charges	$675,108	$ -	$675,108	$ -	$675,108
	Late Payment Charges	$384,000	$ -	$384,000	$ -	$384,000
	Other Distribution Revenue	$1,485,454	$ -	$1,485,454	$ -	$1,485,454
	Other Income and Deductions	$1,463,353	$ -	$1,463,353	$117,000	$1,580,353
	Total Revenue Offsets	$4,007,915	$ -	$4,007,915	$117,000	$4,124,915

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$8,907,172	$8,959,911	$8,827,347
2	Adjustments required to arrive at taxable utility income	($3,153,574)	($3,807,387)	($4,712,679)
3	Taxable income	$5,753,598	$5,152,524	$4,114,668
	Calculation of Utility income Taxes			
4	Income taxes	$1,524,704	$1,365,419	$1,090,387
6	Total taxes	$1,524,704	$1,365,419	$1,090,387
7	Gross-up of Income Taxes	$549,723	$492,294	$393,133
8	Grossed-up Income Taxes	$2,074,427	$1,857,713	$1,483,520
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$2,074,427	$1,857,713	$1,483,520
10	Other tax Credits	$ -	$ -	$ -
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$138,864,601	4.13%	$5,735,108
2	Short-term Debt	4.00%	$9,918,900	2.82%	$279,713
3	**Total Debt**	60.00%	$148,783,501	4.04%	$6,014,821
	Equity				
4	Common Equity	40.00%	$99,189,001	8.98%	$8,907,172
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$99,189,001	8.98%	$8,907,172
7	**Total**	100.00%	$247,972,502	6.02%	$14,921,993
		Interrogatory Responses			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$139,686,814	4.13%	$5,769,065
2	Short-term Debt	4.00%	$9,977,630	2.82%	$281,369
3	**Total Debt**	60.00%	$149,664,443	4.04%	$6,050,435
	Equity				
4	Common Equity	40.00%	$99,776,295	8.98%	$8,959,911
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$99,776,295	8.98%	$8,959,911
7	**Total**	100.00%	$249,440,739	6.02%	$15,010,346
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$137,620,106	4.13%	$5,683,710
9	Short-term Debt	4.00%	$9,830,008	2.82%	$277,206
10	**Total Debt**	60.00%	$147,450,114	4.04%	$5,960,917
	Equity				
11	Common Equity	40.00%	$98,300,076	8.98%	$8,827,347
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$98,300,076	8.98%	$8,827,347
14	**Total**	100.00%	$245,750,190	6.02%	$14,788,263

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application: At Current Approved Rates	Initial Application: At Proposed Rates	Interrogatory Responses: At Current Approved Rates	Interrogatory Responses: At Proposed Rates	Per Board Decision: At Current Approved Rates	Per Board Decision: At Proposed Rates
1	Revenue Deficiency from Below		$3,301,460		$3,001,292		$438,894
2	Distribution Revenue	$50,936,794	$50,936,795	$50,407,585	$50,407,585	$50,898,610	$50,898,609
3	Other Operating Revenue Offsets - net	$4,007,915	$4,007,915	$4,007,915	$4,007,915	$4,124,915	$4,124,915
4	**Total Revenue**	$54,944,709	$58,246,170	$54,415,500	$57,416,792	$55,023,524	$55,462,418
5	Operating Expenses	$41,249,749	$41,249,749	$40,548,733	$40,548,733	$39,190,635	$39,190,635
6	Deemed Interest Expense	$6,014,821	$6,014,821	$6,050,435	$6,050,435	$5,960,917	$5,960,917
8	**Total Cost and Expenses**	$47,264,570	$47,264,570	$46,599,168	$46,599,168	$45,151,552	$45,151,552
9	**Utility Income Before Income Taxes**	$7,680,139	$10,981,599	$7,816,332	$10,817,624	$9,871,973	$10,310,866
10	Tax Adjustments to Accounting Income per 2013 PILs model	($3,153,574)	($3,153,574)	($3,807,387)	($3,807,387)	($4,712,679)	($4,712,679)
11	**Taxable Income**	$4,526,565	$7,828,025	$4,008,945	$7,010,237	$5,159,294	$5,598,187
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$1,199,540	$2,074,427	$1,062,370	$1,857,713	$1,367,213	$1,483,520
14	**Income Tax Credits**	$ -	$ -	$ -	$ -	$ -	$ -
15	**Utility Net Income**	$6,480,599	$8,907,172	$6,753,962	$8,959,911	$8,504,760	$8,827,346
16	**Utility Rate Base**	$247,972,502	$247,972,502	$249,440,739	$249,440,739	$245,750,190	$245,750,190
17	Deemed Equity Portion of Rate Base	$99,189,001	$99,189,001	$99,776,295	$99,776,295	$98,300,076	$98,300,076
18	Income/(Equity Portion of Rate Base)	6.53%	8.98%	6.77%	8.98%	8.65%	8.98%
19	Target Return - Equity on Rate Base	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-2.45%	0.00%	-2.21%	0.00%	-0.33%	0.00%
21	Indicated Rate of Return	5.04%	6.02%	5.13%	6.02%	5.89%	6.02%
22	Requested Rate of Return on Rate Base	6.02%	6.02%	6.02%	6.02%	6.02%	6.02%
23	Deficiency/Sufficiency in Rate of Return	-0.98%	0.00%	-0.88%	0.00%	-0.13%	0.00%
24	Target Return on Equity	$8,907,172	$8,907,172	$8,959,911	$8,959,911	$8,827,347	$8,827,347
25	Revenue Deficiency/(Sufficiency)	$2,426,573	$ -	$2,205,950	$ -	$322,587	($0)
26	**Gross Revenue Deficiency/(Sufficiency)**	$3,301,460 (1)		$3,001,292 (1)		$438,894 (1)	

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	$29,347,816		$29,347,816		$28,097,816	
2	Amortization/Depreciation	$11,500,628		$10,799,612		$10,691,514	
3	Property Taxes	$331,505		$331,505		$331,505	
5	Income Taxes (Grossed up)	$2,074,427		$1,857,713		$1,483,520	
6	Other Expenses	$69,800		$69,800		$69,800	
7	Return						
	Deemed Interest Expense	$6,014,821		$6,050,435		$5,960,917	
	Return on Deemed Equity	$8,907,172		$8,959,911		$8,827,347	
8	**Service Revenue Requirement (before Revenues)**	$58,246,170		$57,416,792		$55,462,418	
9	Revenue Offsets	$4,007,915		$4,007,915		$4,124,915	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$54,238,255		$53,408,877		$51,337,503	
11	Distribution revenue	$54,238,255		$53,408,877		$51,337,503	
12	Other revenue	$4,007,915		$4,007,915		$4,124,915	
13	**Total revenue**	$58,246,170		$57,416,792		$55,462,418	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ -	(1)	$ -	(1)	($0)	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	$58,246,170	$57,416,792	($0)	$55,462,418	($1)
Grossed-Up Revenue Deficiency/(Sufficiency)	$3,301,460	$3,001,292	($0)	$438,894	($1)
Base Revenue Requirement (to be recovered from Distribution Rates)	$54,238,255	$53,408,877	($0)	$51,337,503	($1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	$3,301,461	$3,001,292	($0)	$438,893	($1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Load Forecast Summary

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

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

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

Stage in Process: Per Board Decision

	Customer Class	Initial Application			Interrogatory Responses			Per Board Decision		
	Input the name of each customer class.	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA [1]** Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA [1]** Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA [1]** Annual
1	Residential	80,293	555,916,913	-	80,159	590,649,150	-	80,159	590,649,150	-
2	GS <50	7,131	195,457,487	-	7,134	200,336,993	-	7,134	200,336,993	-
3	GS 50 - 4999 KW	1,274	910,869,945	2,562,347	1,275	966,368,923	2,465,924	1,275	966,368,923	2,465,924
4	Large Use 3TS	3	277,391,364	528,993	3	288,528,942	541,125	3	288,528,942	541,125
5	Large Use - Regular	6	281,863,540	542,339	5	236,513,334	420,751	5	236,513,334	420,751
6	Street light	24,188	6,419,124	18,431	24,344	6,483,798	18,775	24,344	6,483,798	18,775
7	Sentinel	512	735,308	2,038	507	730,442	2,037	507	730,442	2,037
8	Unmetered	721	2,221,924	-	705	2,200,230	-	705	2,200,230	-
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
	Total		**2,230,875,605**	**3,654,148**		**2,291,811,812**	**3,448,612**		**###########**	**3,448,612**

Notes:

[1] Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Cost Allocation and Rate Design

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

Stage in Application Process: ***Per Board Decision***

A) Allocated Costs

	Name of Customer Class [(3)] From Sheet 10. Load Forecast		Costs Allocated from Previous Study [(1)]	%		Allocated Class Revenue Requirement [(1)] (7A)	%
1	Residential	$	26,055,510	52.39%	$	29,711,195	53.57%
2	GS <50	$	6,020,860	12.11%	$	5,381,335	9.70%
3	GS 50 - 4999 KW	$	10,148,288	20.40%	$	13,053,886	23.54%
4	Large Use 3TS	$	3,726,413	7.49%	$	3,978,026	7.17%
5	Large Use - Regular	$	1,264,161	2.54%	$	1,732,555	3.12%
6	Street light	$	2,273,293	4.57%	$	1,403,705	2.53%
7	Sentinel	$	153,067	0.31%	$	85,962	0.15%
8	Unmetered	$	96,370	0.19%	$	115,759	0.21%
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	Total	$	49,737,962	100.00%	**$**	**55,462,423**	100.00%
				Service Revenue Requirement (from Sheet 9)	**$**	**55,462,418.14**	

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.

(2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.

(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

	Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 25,557,896	$ 25,778,281	$ 25,778,281	$ 2,350,504
2	GS <50	$ 5,852,757	$ 5,903,225	$ 5,903,225	$ 355,374
3	GS 50 - 4999 KW	$ 13,193,555	$ 13,307,323	$ 13,307,323	$ 655,438
4	Large Use 3TS	$ 3,121,908	$ 3,148,828	$ 3,148,828	$ 538,804
5	Large Use - Regular	$ 1,229,875	$ 1,240,480	$ 1,461,565	$ 91,323
6	Street light	$ 1,773,217	$ 1,788,507	$ 1,564,847	$ 119,599
7	Sentinel	$ 76,598	$ 77,258	$ 77,258	$ 6,300
8	Unmetered	$ 92,806	$ 93,606	$ 96,182	$ 7,573
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	Total	$ 50,898,610	$ 51,337,508	$ 51,337,508	$ 4,124,915

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

(5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

(6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

(7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

	Name of Customer Class	Previously Approved Ratios Most Recent Year: 2011	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
		%	%	%	%
1	Residential	90.00%	94.67%	94.67%	85 - 115
2	GS <50	105.00%	116.30%	116.30%	80 - 120
3	GS 50 - 4999 KW	80.00%	106.96%	106.96%	80 - 120
4	Large Use 3TS	102.00%	92.70%	92.70%	85 - 115
5	Large Use - Regular	115.00%	76.87%	89.63%	85 - 115
6	Street light	70.00%	135.93%	120.00%	80 - 120
7	Sentinel	70.00%	97.20%	97.20%	80 - 120
8	Unmetered	120.00%	87.40%	89.63%	80 - 120
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(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".

(10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios (11)

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2020	2021	2022	
1	Residential	94.67%	94.67%	94.67%	85 - 115
2	GS <50	116.30%	116.30%	116.30%	80 - 120
3	GS 50 - 4999 KW	106.96%	106.96%	106.96%	80 - 120
4	Large Use 3TS	92.70%	92.70%	92.70%	85 - 115
5	Large Use - Regular	89.63%	89.63%	89.63%	85 - 115
6	Street light	120.00%	120.00%	120.00%	80 - 120
7	Sentinel	97.20%	97.20%	97.20%	80 - 120
8	Unmetered	89.63%	89.63%	89.63%	80 - 120
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(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	80,159
kWh	590,649,150

Proposed Residential Class Specific Revenue Requirement[1]	$ 25,778,281.28

Residential Base Rates on Current Tariff	
Monthly Fixed Charge ($)	$ 26.57
Distribution Volumetric Rate ($/kWh)	$ -

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	26.57	80,159	$ 25,557,895.56	100.00%
Variable	0	590,649,150	$ -	0.00%
TOTAL	-	-	$ 25,557,895.56	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years[2]	0

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	$ 25,778,281.28	26.8	$ 25,779,134.40
Variable	$ -	0	$ -
TOTAL	$ 25,778,281.28	-	$ 25,779,134.40

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

Checks[3]	
Change in Fixed Rate	
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	

Notes:

1 The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than $4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than $4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Revenue Requirement Workform (RRWF) for 2020 Filers

Rate Design and Revenue Reconciliation

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

Stage in Process: *Per Board Decision*

	Customer and Load Forecast					Class Allocated Revenues — From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Fixed / Variable Splits [2] — Percentage to be entered as a fraction between 0 and 1		
	Customer Class — From sheet 10. Load Forecast	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance [1] ($)
1	Residential	kWh	80,159	590,649,150	-	$ 25,778,281	$ 25,778,281	$ -	100.00%	0.00%	
2	GS <50	kWh	7,134	200,336,993	-	$ 5,903,225	$ 2,384,903	$ 3,518,322	40.40%	59.60%	
3	GS 50 - 4999 KW	kW	1,275	966,368,923	2,465,924	$ 13,307,323	$ 1,651,306	$ 11,656,017	12.41%	87.59%	$ 466,202
4	Large Use 3TS	kW	3	288,528,942	541,125	$ 3,148,828	$ 1,415,083	$ 1,733,745	44.94%	55.06%	$ 284,718
5	Large Use - Regular	kW	5	236,513,334	420,751	$ 1,461,565	$ 558,464	$ 903,101	38.21%	61.79%	$ 252,451
6	Street light	kW	24,344	6,483,798	18,775	$ 1,564,847	$ 1,564,847	$ -	100.00%	0.00%	
7	Sentinel	kW	507	730,442	2,037	$ 77,258	$ 77,258	$ -	100.00%	0.00%	
8	Unmetered	kWh	705	2,200,230	-	$ 96,182	$ 96,182	$ -	100.00%	0.00%	
9			-	-	-						
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Total Transformer Ownership Allowance $ 1,003,371

		Distribution Rates					Revenue Reconciliation		
		Monthly Service Charge		Volumetric Rate					
	Customer Class	Rate	No. of decimals	Rate		No. of decimals	MSC Revenues	Volumetric revenues	Revenues less Transformer Ownership Allowance
1	Residential	$26.80	2	$0.0000	/kWh	4	$25,779,134.40	$ -	$25,779,134.40
2	GS <50	$27.86		$0.0176	/kWh		$ 2,385,038.88	$ 3,525,931.0768	$ 5,910,969.96
3	GS 50 - 4999 KW	$107.93		$4.9159	/kW		$ 1,651,329.00	$12,122,235.7916	$13,307,362.79
4	Large Use 3TS	$39,307.87		$3.7301	/kW		$ 1,415,083.32	$ 2,018,450.3625	$ 3,148,815.68
5	Large Use - Regular	$9,307.73		$2.7464	/kW		$ 558,463.80	$ 1,155,550.5464	$ 1,461,563.35
6	Street light	$5.36		$0.0000	/kW		$ 1,565,806.08	$ -	$ 1,565,806.08
7	Sentinel	$12.70		$0.0000	/kW		$ 77,266.80	$ -	$ 77,266.80
8	Unmetered	$11.37		$0.0000	/kWh		$ 96,190.20	$ -	$ 96,190.20
9							$ -	$ -	$ -
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	Total Distribution Revenues	$51,347,109.26
Rates recover revenue requirement	**Base Revenue Requirement**	$51,337,503.14
	Difference	$ 9,606.12
	% Difference	0.019%

Notes:

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

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Tracking Form

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

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

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

(2) Short description of change, issue, etc.

Summary of Proposed Changes

			Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
	Reference [1]	Item / Description [2]	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance ($)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
		Original Application	$ 14,921,993	6.02%	$ 247,972,502	$ 286,657,936	$ 21,499,345	$ 11,500,628	$ 2,074,427	$ 29,347,816	$ 58,246,170	$ 4,007,915	$ 54,238,255	$ 3,301,460
1		Update Appendix 2-BA with 2018 Actuals instead of Forecast	$ 15,109,676	6.02%	$ 251,091,394	$ 286,657,936	$ 21,499,345	$ 11,500,628	$ 2,074,427	$ 29,347,816	$ 58,433,852	$ 4,007,915	$ 54,425,937	$ 3,529,535
		Change	$ 187,682	0.00%	$ 3,118,892	$ -	$ -	$ -	$ -	$ -	$ 187,682	$ -	$ 187,682	$ 228,074
2		Correct Appendix 2-Z	$ 15,010,346	6.02%	$ 249,440,739	$ 264,649,195	$ 19,848,690	$ 11,500,628	$ 2,074,427	$ 29,347,816	$ 58,334,522	$ 4,007,915	$ 54,326,607	$ 3,408,828
		Change	-$ 99,330	0.00%	-$ 1,650,655	-$ 22,008,741	-$ 1,650,656	$ -	$ -	$ -	-$ 99,330	$ -	-$ 99,330	-$ 120,707
3		Updated Depreciation - IR OEB Staff 113	$ 15,010,346	6.02%	$ 249,440,739	$ 264,649,195	$ 19,848,690	$ 10,799,612	$ 2,074,427	$ 29,347,816	$ 57,633,506	$ 4,007,915	$ 53,625,591	$ 2,707,812
		Change	$ -	0.00%	$ -	$ -	$ -	-$ 701,016	$ -	$ -	-$ 701,016	$ -	-$ 701,016	-$ 701,016
4		Update to load forecast	$ 15,010,346	6.02%	$ 249,440,739	$ 264,649,195	$ 19,848,690	$ 10,799,612	$ 2,074,427	$ 29,347,816	$ 57,633,506	$ 4,007,915	$ 53,625,591	$ 3,237,021
		Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 529,209
5		Update RRWF with new proposed distribution rates & PILs Workform with new rate base	$ 15,010,346	6.02%	$ 249,440,739	$ 264,649,195	$ 19,848,690	$ 10,799,612	$ 1,857,713	$ 29,347,816	$ 57,416,792	$ 4,007,915	$ 53,408,877	$ 3,001,292
		Change	$ -	0.00%	$ -	$ -	$ -	$ -	-$ 216,714	$ -	-$ 216,714	$ -	-$ 216,714	-$ 235,728
6		Final application balances	$ 14,788,263	6.02%	$ 245,750,190	$ 263,399,195	$ 19,754,940	$ 10,691,514	$ 1,483,520	$ 28,097,816	$ 55,462,418	$ 4,124,915	$ 51,337,503	$ 438,894
		Change	-$ 222,083	0.00%	-$ 3,690,549	-$ 1,250,000	-$ 93,750	-$ 108,098	-$ 374,193	-$ 1,250,000	-$ 1,954,374	$ 117,000	-$ 2,071,374	-$ 2,562,398
7														
		Change												
8														
		Change												
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Appendix F – Draft Accounting Order – Incremental Disitrubtion Revenue Earned From a Lost Customer

DRAFT

ENWIN Utilities Ltd.

DEFERRAL ACCOUNT FOR INCREMENTAL DISTRIBUTION REVENUE EARNED FROM A LOST CUSTOMER

DRAFT ACCOUNTING ORDER

The purpose of this account is to record any incremental distribution revenue earned from a specific large use customer. This customer is expected to cease operations in 2020, and their associated load has been removed from the 2020 test year load forecast for the purposes of setting 2020 distribution rates.

The following ENWIN accounts are associated with the lost customer:

[redacted]

Distribution revenue shall encompass revenue earned from the application of ENWIN's approved Monthly Service charges and Distribution Volumetric charges to the above accounts.

ENWIN will establish the following deferral accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue
- Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue Carrying Charges

Carrying charges will apply to the opening balances in the account (exclusive of accumulated interest) at the OEB-prescribed interest rates for deferral and variance accounts. The effective date of the account would be January 1, 2020 and would not be closed until disposition of the account is approved by the Ontario Energy Board on a final basis. ENWIN will apply for disposition of the account in a future proceeding once the lost customer has fully ceased operations and the final balance in the account has been audited.

The sample accounting entries for the deferral accounts are provided below.

DRAFT

A. Record deferred distribution revenue earned from the lost customer:

- DR Account 4080 Distribution Service Revenue
- CR Account 1508 Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue

B. Record the carrying charges based on the net of the balances in Account 1508 Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue. The carrying charges are determined using simple interest applied on the monthly net opening balances:

- DR Account 6035 Other Interest Expense
- CR Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue Carrying Charges

Appendix G – Draft Accounting Order – Gain on Sale of Property Related to the Company's Site Consolidation Plan (SCP)

DRAFT

ENWIN Utilities Ltd.

DEFERRAL ACCOUNT FOR GAINS ON SALE OF PROPERTY RELATED TO THE COMPANY'S SITE CONSOLIDATION PLAN (SCP)

DRAFT ACCOUNTING ORDER

The purpose of this account is to capture 50% of the Actual Gain on sale of the Ouellette Facility. The other 50% of the Actual Gain will be allocated to ENWIN's affiliated water utility.

The Actual Gain on the sale of the property is defined as the proceeds from the sale of the land and building, minus the closing costs, minus the net book value.

ENWIN will establish the following deferral accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account

- Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account Carrying Charges

Carrying charges will apply to the opening balances in the account (exclusive of accumulated interest) at the OEB-prescribed interest rates for deferral and variance accounts. The effective date of the account would be the date establishment of the account is approved by the Ontario Energy Board, and would not be closed until disposition of the account is approved by the Ontario Energy Board on a final basis. ENWIN will apply for disposition of the account in a future proceeding once the amount of the Actual Gain has been determined on a final basis upon completion of the sale, and the balance in the account has been audited.

The sample accounting entries for the deferral accounts are provided below.

A. Record 50% of the Actual Gain to be cleared to customers through a rate rider:

- DR Account 4355 Gain on Disposition of Utility and Other Property
- CR Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account

B. Record the carrying charges based on the net of the balances in Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account. The carrying charges are determined using simple interest applied on the monthly net opening balances:

- DR Account 6035 Other Interest Expense
- CR Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account Carrying Charges