



**WASAGA**  
DISTRIBUTION INC.

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November 15, 2019

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

Dear Ms. Walli,

**Wasaga Distribution Incorporated – License #ED-2002-0544**  
**2020 4<sup>th</sup> Generation Rate Mechanism Electricity Distribution Rate Application**  
**OEB File Number: EB-2019-0070**

Enclosed please find two hard copies of Wasaga Distribution Inc.'s 2020 4<sup>th</sup> Generation Incentive Rate Mechanism Electricity Distribution Rate Application which has been electronically filed through the Board's web portal, including:

- 2020 IRM Managers Summary
- 2020 IRM Rate Generator
- 2017 & 2018 GA Analysis Workform
- Account 1595 Workform
- GA Appendix A – 2017 & 2018
- LRAMVA Workform and Backup Models

If there are any questions regarding the above, please contact either Joanne Tackaberry or Brandon Weiss.

Yours truly,

**WASAGA DISTRIBUTION INC.**

*Joanne Tackaberry, CPA, CGA*

Joanne Tackaberry, CPA, CGA  
Director of Finance  
[j.tackaberry@wasagadist.ca](mailto:j.tackaberry@wasagadist.ca)

**Wasaga Distribution Incorporated  
ED-2002-0544**

**2020 4<sup>th</sup> Generation Incentive Rate Mechanism**

**Electricity Distribution**

**Rate Application**

**EB-2019-0070**



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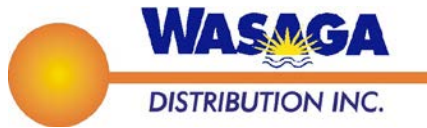
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Wasaga Distribution Inc.  
File No. EB-2019-0070  
2020 IRM Rate Application  
Filed: November 15, 2019

## **APPLICATION**

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

**AND IN THE MATTER OF an Application by Wasaga Distribution  
Incorporated to the Ontario Energy Board for an Order or  
Orders approving rates for the distribution of electricity to be  
Implemented on May 1, 2020;**

**WASAGA DISTRIBUTION INCORPORATED  
2020 IRM RATE APPLICATION**

**For New Rates to be Effective May 1, 2020**



**Wasaga Distribution Inc.**  
**File No. EB-2019-0070**  
**2020 IRM Rate Application**  
**Filed: November 15, 2019**

## **CONTACT INFORMATION**

The primary contact for this Application is:

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Director of Finance

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The secondary contact for this Application is:

Brandon Weiss, CPA, CMA

Senior Financial Accountant

Wasaga Distribution Inc.

950 River Road West

P.O Box 20

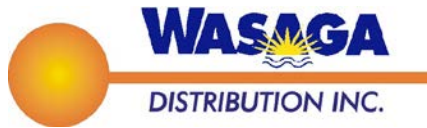
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## MANAGER'S SUMMARY

### 1. Application

The Applicant, Wasaga Distribution Inc. (WDI), an Ontario corporation with its head office located in the Town of Wasaga Beach, is an electricity distributor licensed by the Ontario Energy Board (ED-2002-0544). The Applicant carries on business at 950 River Road West, P.O. Box 20, Wasaga Beach, Ontario, L9Z 1A2 and serves customers within the Town of Wasaga Beach.

WDI hereby makes application to the Ontario Energy Board for an Order or Orders approving electricity distribution rates effective May 1, 2020.

The Ontario Energy Board issued file number EB-2019-0070 to WDI for the 4th Generation IRM adjustment.

WDI has relied on Chapter 3 of the *Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications* dated July 15, 2019, *The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative* ("the EDDVAR Report") issued July 31, 2009, and the *Electricity Distribution Retail Transmission Service Rates Guideline* G-2008-0001, Revision 4.0 issued June 28, 2012 ("RTSR Guidelines") in order to prepare this application.

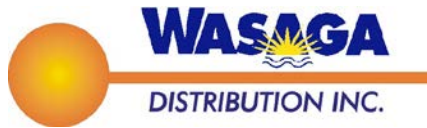
WDI requests this application be disposed of by way of a written hearing.

In preparation of this application, WDI used the 2020 IRM Rate Generator model (version 2.0) issued on July 15, 2019. Throughout this 4<sup>th</sup> Generation IRM Application, WDI has provided information pertaining to changes to its rates. The issues to be addressed are as follows:

1. Foregone Revenue Rate Rider: WDI is requesting a Foregone Revenue Rate Rider only in the event the Board is unable to provide its Decision and Order for rates effective May 1, 2020.
2. Price Cap Adjustment: WDI is requesting a Price Cap Adjustment.
3. Residential Rate Design: Wasaga transitioned to a fully fixed rate for its Residential Customers effective May 01, 2019. WDI requests approval of a revised Minimum Fixed Charge of \$23.29 up from the previously Board Approved \$22.95.

4. Deferral Account Rate Rider: In WDI's 2019 IRM 4<sup>th</sup> Generation Rate Application (EB-2018-0073) the Board approved Disposal on an Interim basis. WDI is requesting final approval on these rates. WDI can confirm that no changes to balances have been made to the Group 1 accounts including Global Adjustment since the rates were approved on an interim basis.
5. Disposition of Account 1595: In WDI's 2019 IRM 4<sup>th</sup> Generation Rate Application (EB-2018-0073) the Board approved Disposal on an Interim basis. WDI is requesting final approval on these rates. WDI can confirm that no changes to balances have been made to the 1595 SubAccounts accounts including the 1595 SubAccount for Global Adjustment since the rates were approved on an interim basis.
6. Disposition of LRAMVA: WDI is seeking Board Approval for a Rate Rider with a one-year disposition period for LRAMVA effective May 01, 2020.
7. Low Voltage Volumetric Rate: WDI is requesting a continuation of the Low Voltage Volumetric Rate as approved in the 2016 Cost of Service Application (EB-2015-0107), shown as a separate line item on the tariff sheet.
8. Tax Rate Change: WDI is not applying for a tax change rate rider. WDI would request approval to allocate this small balance of \$(503) to Account 1595.
9. Transmission Network and Connection Charges: WDI is requesting a change to the Transmission Network and Connection Charges.
10. Continuation: WDI is requesting the continuation of the Wholesale Market Rate, Rural Rate Protection Charge and the Ontario Electricity Support Program Charge. WDI expects that any changes to the Rural Rate Protection charge, as a result of government directives, will be updated and incorporated into the model by Board Staff as information becomes available.  
  
WDI is also requesting the continuation of the Standard Supply Service Charge, Specific Service Charges, microFIT Service Charge, Retail Service Charges, Transformation and Primary Metering Allowances, the Smart Meter Entity Charge and Loss Factors as approved in the 2016 Cost of Service Application (EB-2015-0107). The exception to the Specific Service Charges is the removal of the Collection of Account Charge eliminated by the Ontario Energy Board by a generic rate order.

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



WDI filed a comprehensive Cost of Service rebasing application for rates effective May 01, 2016 and received approval by the Ontario Energy Board under file number EB-2015-0107. There are no adjustments to be made from the 2016 COS Application EB-2015-0107.

## **2. Distributor's Profile**

WDI is the electricity distributor licensed by the Ontario Energy Board to serve the Town of Wasaga Beach as described above. WDI was incorporated under the Business Corporations Act (Ontario) on May 11, 2000. The sole shareholder of WDI is The Corporation of the Town of Wasaga Beach.

Wasaga Distribution Inc. holds Electricity Distribution Licence ED-2002-0544.

WDI operates an electrical distribution system with a total service area of 61 square kilometers within the Town of Wasaga Beach. WDI delivers electricity through a network of overhead and underground wires, through transformer stations to approximately 13,825 customers.

## **3. Publication Notice**

WDI is proposing that any required notices related to this Application appear in the *Wasaga Sun* newspaper. The *Wasaga Sun* is an unpaid local publication with an average circulation of approximately 10,000 per week. It is also available online at [www.simcoe.com/wasagabeach-on](http://www.simcoe.com/wasagabeach-on).

WDI will also post the application along with notices related to this Application online at [www.wasagadist.ca](http://www.wasagadist.ca), will make the Application available for public review at our office located at 950 River Road West, Wasaga Beach, ON, L9Z 1A2 and will provide a copy of the Application to anyone requesting the material.



#### **4. Annual Price Cap Adjustment Mechanism**

In calculating 2020 rates, WDI has applied a Price Cap Adjustment of 1.50% to its' Base Distribution Rates, which is based on the rate-setting parameters provided by the Boards' 2020 IRM Rate Generator Model (Stretch Factor Group I). WDI recognizes that Board staff will update the Rate Generator with the final parameters which will be established by the Board in the supplemental report on the RRFE. The following table shows WDI's applicable factor for its' Price Cap Adjustment.

**Table 1 – Price Cap Parameters**

Stretch Factor Group	I
Set Price Escalator	1.50%
Less: Stretch Factor Value	0.00%
Less: Productivity Factor	0.00%
<b>Price Cap Index</b>	<b>1.50%</b>

The annual price cap adjustment mechanism will not be applied to the following:

- Rate Adders;
- Rate Riders;
- Low Voltage Service Charges;
- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural Rate Protection Charge;
- Standard Supply Service – Administrative Charge;
- MicroFIT Service Charge;
- Specific Service Charges;
- Transformation and Primary Metering Allowances; and
- Smart Metering Entity Charge.

## 5. Rate Design for Residential Electricity Customers

In accordance with the Rate Design for Residential Electricity policy issued on April 02, 2015, WDI has transitioned to a fully fixed rate as part of its 2020 IRM. Table 2 below shows the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 18 of this application.

WDI notes that the filing requirements related to the Rate Design for Residential Electricity Customers are not applicable in WDI's case. (Extension of OEB-approved transition period if necessary)

**Table 2 – Current vs Proposed Distribution Rates**

Customer Class	Current MFC \$	Current Volumetric Charge \$		Proposed MFC \$	Proposed Volumetric Charge \$
Residential	22.95	N/A		23.29	N/A
GS < 50 kW	15.45	0.0156		15.68	0.0158
GS 50 to 4,999 kW	35.35	5.3335		35.88	5.4135
Unmetered Scattered Load	4.45	0.0089		4.52	0.0090
Street Lighting	1.64	0.9862		1.66	1.0010
Microfits	10.00	N/A		10.00	N/A

## 6. RTSR Adjustments

In reference to Board Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates, issued October 22, 2008 and with revisions up to June 28, 2012 (Revision 4.0), WDI is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

WDI is charged retail transmission service rates by Hydro One and has completed the 2019 IRM Rate Generator Model (RTSR Sheets 10-15) to reflect these payments and to determine the proposed adjustment to the current Retail Transmission Service Rates approved in the last Cost of Service Application (EB-2015-0107). WDI receives only two rates from Hydro One: 1) Retail Transmission Rate Network and 2) Retail Transmission Rate Connection. WDI understands Board staff will update

WDI's 2020 RTSR worksheet rates in the 2018 IRM Rate Generator model to incorporate UTR adjustments approved for 2020.

WDI is requesting an increase in the Network and Connection charges. Table 3: Current 2019 vs. Proposed 2020 RTSR Rates below outlines the proposed adjustments to the Retail Transmission Service Rates. The 2020 IRM Rate Generator has calculated the proposed RTSR's set out in Table 3.

**Table 3: WDI Current 2019 vs. Proposed 2020 RTSR Rates**

Rate Class	Volumetric	Current 2019		Proposed 2020	
		RTSR Network	RTSR Connection	RTSR Network	RTSR Connection
Residential	kWh	0.0066	0.0038	0.0072	0.0047
General Service Less Than 50 kW	kWh	0.0059	0.0033	0.0064	0.0041
General Service 50 to 4,9999 kW	kW	2.4338	1.2925	2.6406	1.5939
Unmetered Scattered Load	kWh	0.0059	0.0033	0.0064	0.0041
Street Lighting	kW	1.8357	0.9992	1.9917	1.2322

On WDI's 2020 IRM Rate Generator Model – Tab 20 – Bill Impacts, the impacts for Residential RTSR Network and RTSR Connection are 9.09% and 23.68% respectively. WDI relates this impact to the change in the RSVA Network and Connection proposed rate increase in Hydro One's Subtransmission Rates.

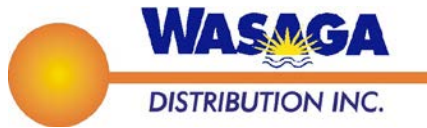
## 7. Revenue to Cost Ratio Adjustments

As a result of Wasaga Distribution's 2016 Cost of Service (EB-2015-0107) there are no changes to be made to the current revenue-to-cost ratios other than those provided under Section 5 – Rate Design for Residential Electricity Customers.

## 8. Sub-Account 1595 Disposition

In WDI's 2019 IRM Rate Application the Rate Riders were approved on an interim basis. Since there has been no adjustments to the balances of these accounts WDI is requesting that they be approved on a final basis.

WDI is also clarifying two of the balances on the IRM Rate Generator – Tab 3 – Continuity Schedule:



**Recovery of Sub-Account 1595 (2011) EB-2010-0143**

**Please note** that on the WDI IRM Rate Generator Tab 3 – Line 35 “Disposition and Recovery/Refund of Regulatory Balances (2017) – Line 35 is actually for Sub-Account 1595 (2011) as there was no line for (2011) and WDI was instructed by Rates Model to use this line as WDI had no Disposition in 2017. Balance reported on RRR 2.1.7: Principal \$(542,594.39) Interest \$(32,631.43) Total \$(575,225.82) Balance reported on IRM Rate Generator – Tab 3 – Continuity Schedule – Line 35 – Row BO – Principal \$(542,594) Interest \$(32,631) which agrees with the Principal and Interest reported in RRR 2.1.7.

**Recovery of Sub-Account 1595 (2012) EB-2011-0103**

**Please note** that on the WDI IRM Rate Generator Tab 3 – Line 31 “Disposition and Recovery/Refund of Regulatory Balances (2013) – Line 31 is actually for Sub-Account 1595 (2012) as there was no line for (2012) and WDI was instructed by Rates Model to use this line as WDI had no Disposition in 2013. Balance reported on RRR 2.1.7: Principal \$47,142.42 Interest \$50,139.47 Total \$97,281.89. Balance reported on IRM Rate Generator – Tab 3 – Continuity Schedule – Line 31 – Row BO – Principal \$47,142 Interest \$50,139 which agrees with the Principal and Interest reported in RRR 2.1.7.

The Tables below shows the balances and calculated Rate Riders of all the Sub-Account 1595’s that were requested for disposition in EB-2018-0073.

**Table 4: Principal and Interest Sub-Account 1595**

PRINCIPAL - AS OF DEC. 31, 2017		PRINCIPAL - AS OF DEC. 31, 2017	
Group 1 DVA Excluding 1589		1589 GA	
EB- 2010-0103 (1595-2011)	131,810.38	EB- 2010-0103 (1595-2011)	-674,404.77
EB-2011-0103 (1595-2012)	47,142.42	EB-2011-0103 (1595-2012)	0.00
EB-2013-0175 (1595-2014)	0.00	EB-2013-0175 (1595-2014)	118,023.09
EB-2014-0118 (1595-2015)	-4,870.88	EB-2014-0118 (1595-2015)	34,694.43
EB-2015-0107 (1595-2016)	0.00	EB-2015-0107 (1595-2016)	1,420.74
<b>SUBTOTAL</b>	<b>174,081.92</b>	<b>SUBTOTAL</b>	<b>-520,266.51</b>
INTEREST - AS OF DEC. 31, 2017		INTEREST - AS OF DEC. 31, 2017	
Group 1 DVA Excluding 1589		1589 GA	
EB- 2010-0103 (1595-2011)	5,472.06	EB- 2010-0103 (1595-2011)	-27,997.66
EB-2011-0103 (1595-2012)	1,542.58	EB-2011-0103 (1595-2012)	47,718.85
EB-2013-0175 (1595-2014)	-4,636.17	EB-2013-0175 (1595-2014)	30,935.80
EB-2014-0118 (1595-2015)	-40.47	EB-2014-0118 (1595-2015)	16,777.84
EB-2015-0107 (1595-2016)	-9,455.07	EB-2015-0107 (1595-2016)	11,177.05
<b>SUBTOTAL</b>	<b>-7,117.07</b>	<b>SUBTOTAL</b>	<b>78,611.88</b>
INTEREST - PROJECTED TO APRIL 30, 2019		INTEREST - PROJECTED TO APRIL 30, 2019	
Group 1 DVA Excluding 1589		1589 GA	
EB- 2010-0103 (1595-2011)	3,408.40	EB- 2010-0103 (1595-2011)	-17,438.98
EB-2011-0103 (1595-2012)	1,219.02	EB-2011-0103 (1595-2012)	0.00
EB-2013-0175 (1595-2014)	0.00	EB-2013-0175 (1595-2014)	763.30
EB-2014-0118 (1595-2015)	-125.95	EB-2014-0118 (1595-2015)	897.14
EB-2015-0107 (1595-2016)	0.00	EB-2015-0107 (1595-2016)	36.74
<b>SUBTOTAL</b>	<b>4,501.47</b>	<b>SUBTOTAL</b>	<b>-15,741.81</b>
<b>TOTAL INTEREST</b>	<b>-2,615.60</b>	<b>TOTAL INTEREST</b>	<b>62,870.07</b>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>171,466.32</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>-457,396.44</b>

**Table 5: Rate Riders for Sub-Account 1595**

Proposed Rate Riders					
PRINCIPAL & INTEREST			171,466.32		
BILLING DETERMINANTS FOR RATE RIDERS:					
Group 1 DVA Excluding 1589	kWh	kW	kWh Allocn %	Allocn to Class	Proposed Rate Rider (two years)
Residential	87,878,523		0.7048	120,856.27	0.0007
General Service Less Than 50 kW	17,031,696		0.1366	23,423.10	0.0007
General Service 50 to 4,9999 kW	16,057,868	49,439	0.1288	22,083.83	0.2234
Wholesale Market Participant	2,803,203	5,558	0.0225	3,855.15	0.3468
Unmetered Scattered Load	148,721		0.0012	204.53	0.0007
Street Lighting	758,728	2,244	0.0061	1,043.45	0.2325
TOTAL	124,678,739	57,241		171,466.32	

**Table 5: Rate Riders for Sub-Account 1595 (cont'd)**

BILLING DETERMINANTS FOR RATE RIDERS:			-457,396.44	
1589 GA	kWh	kWh Allocn %	Allocn to Class	Proposed Rate Rider (two years)
Residential	1,675,850	0.0882	-40,345.57	-0.0121
General Service Less Than 50 kW	1,460,192	0.0769	-35,153.67	-0.0121
General Service 50 to 4,9999 kW	15,104,290	0.7950	-363,631.06	-0.0121
Unmetered Scattered Load	0	0.0000	0.00	0.0000
Street Lighting	758,728	0.0399	-18,266.14	-0.0121
<b>TOTAL</b>	<b>18,999,060</b>	<b>1</b>	<b>-457,396.44</b>	

WDI is submitting a blank 1595 Workform as we are not requesting new disposals, sunset dates and periods have not passed. According to OEB Staff since the data submitted last year has not changed WDI is not required to resubmit that data.

## 9. Deferral and Variance Accounts

Chapter 3 of the Board's Filing Requirements and the *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provide that under the Price Cap IR, the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as at December 31, 2018 to determine if the threshold has been exceeded.

WDI has completed the Board Staff's 2020 IRM Rate Generator – Sheet 3 – "Continuity Schedule" for the years 2012 to 2018 and has projected interest to April 30, 2020 on the December 31, 2018 balances. Actual interest has been calculated based on the Board's prescribed rates. Forecasted interest for the period January 1, 2020 to April 30, 2020 is based upon the last Board prescribed rate for the fourth quarter of 2019 as 2.18%. RSVA balances match the 2018 Audited Financial Statements except for Account 1580 – WMS which has the Account 1580 – Variance WMs – Sub-account CBDR Class B included in the balance – this balance is also recorded correctly on Line 25.

WDI has completed the continuity schedule and the threshold test shows a claim per kWh of (\$0.0009). As the results have not exceeded the threshold test amount, WDI is requesting that the deferral and variance account balances be carried forward.



Threshold Test

Total Claim (including Account 1568)

(\$65,250)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$120,077)

Threshold Test (Total claim per kWh) <sup>2</sup>

(\$0.0009) Claim does not meet the threshold test.

The variance showing on Tab 3 – Continuity Schedule for LRAM, Account 1568 in cell BW43 is due to the fact that the lost revenue journal entry was not completed in 2018 as the lost revenue was not known and final verified results were anticipated in time for this IRM application. The amount of the LRAM for 2018 was recorded as “Principal Adjustments during 2018” of \$54,525.32 and “Interest Adjustments during 2018” of \$1,120.42.

## 10. Wholesale Market Participants

WDI currently has one customer who is a Market Participant (MP) effective April 18, 2012. WDI’s MP is classified as a General Service 50 to 4,999 kW customer. Since WDI is not requesting disposition of the Group 1 balances no separate Rate Rider has been established.

## 11. Global Adjustment

### Global Adjustment Workform:

WDI has completed the Global Adjustment Analysis Workform (GA Workform) for the period January 01, 2017 to December 31, 2017 and January 01, 2018 to December 31, 2018 in order to assist in assessing the reasonability of balances in Account 1589. In the 2019 4<sup>th</sup> Generation IRM Rate Application (EB-2018-0073) the Deferral and Variance Account balances at December 31, 2017 were approved for disposition on an interim basis. There have been no adjustments to the Principal or Interest, therefore; WDI is requesting a final disposition of the GA Deferral and Variance Account balance for January 01, 2017 to December 31, 2017.

WDI confirms the following with respect to the monthly billing of the GA:

- WDI bills all non-RPP customers on the 1<sup>st</sup> estimate of the GA provided by the IESO.
- WDI bills all customers on a calendar monthly basis.
- WDI confirms where a billing spans more than one month, in the case of a final bill or manual read, the GA billing rate is prorated based on the consumption for the blended months.
- WDI confirms the GA rate is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each rate class.





- The following approach is used from the IESO invoice: Charge Type 1142 is booked into Account 1588 and Charge Type 148 is pro-rated based on the RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
- The GA non-RPP expense is based on actual with respect to dollar amount and the RPP/non-RPP pro-ratio percentages. (This also applies to unbilled revenue).

The completed 2017 GA Analysis Workform for WDI (filed as a separate worksheet) calculates the total unresolved GA difference of **-\$6,446** or **-0.3%** which is within the +/- 1% range of total IESO GA charges. This difference is extremely small given the large dollar value of transactions that flow through Account 1589.

The completed 2018 GA Analysis Workform for WDI (filed as a separate worksheet) calculates the total unresolved GA difference of **-\$2,503** or **-0.1%** which is within the +/- 1% range of total IESO GA charges.

#### **Description of Settlement Process:**

All of Wasaga Distribution's customers pay the Global Adjustment charge based on the amount they consume in a month (kWh) and are referred to as Class B customers.

The Filing Requirements Section 3.2.5.2 states:

*"A distributor must also support their GA claims with a description of their settlement process with the IESO or host distributor. It must specify the GA rate it uses when billing its customers (1<sup>st</sup> estimate, 2<sup>nd</sup> estimate or actual) for each rate class, itemize its process for providing consumption estimates to the IESO, and describe the true-up process to reconcile the estimates of RPP and non-RPP consumption once actuals are known. The description should detail the distributor's method of estimating RPP and non-RPP consumption, as well as its treatment of embedded generation or any embedded distribution customers. Distributors are reminded that they are expected to use accrual accounting."*

Wasaga Distribution's GA claims are based on the following process:

- 1) WDI uses the IESO's 1<sup>st</sup> GA estimate to bill its customers, applicable for all customer classes.
- 2) WDI settles monthly with the IESO within four business days of month end for the difference in the cost of commodity usage in the most recent month for its price regulated customers between the sum of the average weighted price (WAP) plus Global Adjustment (GA) and RPP prices. This



includes RPP customers with Time-of-Use meters on TOU pricing and Tier pricing as well as designated interval metered customers. Settlement in the next month includes the true-up of GA from this month once the final GA pricing is known. The process is as follows:

- a) RPP TOU & RPP Tier Pricing: WDI uses the top down kWh approach, capturing kWh purchased for the month adjusted as follows:
  - i. kWh purchased from the IESO grid
  - ii. add kWh from embedded generators
  - iii. less usage from non-standard supply (retailer) customers
  - iv. less usage from standard supply non-interval and interval metered usage for GS>50 kW customers billed on market pricing
  - v. add interval metered usage for designated RPP customers
  - vi. adjust for load transfers and unaccounted energy where applicable

The resulting kWh is an estimate of usage for customers on RPP TOU and RPP Tiered pricing; this amount is then split between the bands based on current usage totals. WDI knows that this usage process to the IESO contains some assumptions due to timing of the data.

- 3) WDI confirms that it uses accrual accounting.

### **Quarterly Reconciliation:**

WDI repeats the process above but uses actual consumption for customers on RPP TOU and RPP Tiered pricing; and the amount is split on the actual consumption totals. Any difference has a journal entry completed to the appropriate month for which the adjustment needs to be made.

WDI is confident after studying the new accounting guidance published by the OEB and reviewing WDI's DVA's historical balances which were disposed of in WDI's 2019 IRM, that those balances approved on an interim disposition are accurate and complete and should be deemed final disposition.

Attachment 4 & 5 following the Manager's Summary are WDI's responses to the Questions in Appendix A of the GA Analysis Workform for 2017 and 2018.

**Certification of Evidence:**

Wasaga Distribution Inc. confirms sound processes and internal controls are in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed.

**12. LRAM Variance Account**

In accordance with the Board's Guideline for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum, distributors must apply for disposition of the balance of the LRAMVA at the time of their Cost of Service rate application if the balance is deemed significant by the applicant.

WDI has populated the LRAMVA Workform and found the balance to be significant enough to request disposition with the 2020 IRM application. WDI has used the LRAMVA Workform 4.0 to complete the calculation of the LRAMVA which amounts to \$55,625.74.

The proposed disposition is shown in the 2020 IRM model filed in conjunction with this application. The balance of Account 1568 that WDI seeking disposition is the 2018, 2017, 2016 and 2015 program results and the persistence from 2015 to 2017 programs related to program results.

In WDI's last Cost of Service Application (EB-2015-0107), WDI forecasted the impact on demand for the conversion to LED Street Lights in the load forecast and the results of this forecast vs. actuals are shown in the LRAMVA Workform. The results associated with this load is why the balance in the Street Light account is so small.

The figure below is taken directly from the LRAMVA model as submitted in conjunction with this application to show the principal and interest (carrying charges) by rate class.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS>50 kW	Streetlight	Total
2015 Actuals	<input type="checkbox"/>	\$5,801.77	\$1,808.69	\$4,901.67	\$0.00	\$12,512.13
2015 Forecast		(\$7,997.80)	(\$1,564.20)	(\$1,363.95)	\$0.00	(\$10,925.95)
Amount Cleared						
2016 Actuals	<input type="checkbox"/>	\$17,551.04	\$3,430.29	\$6,655.38	\$3,403.15	\$31,039.87
2016 Forecast		(\$15,052.14)	(\$3,171.47)	(\$3,368.10)	(\$3,438.66)	(\$25,030.38)
Amount Cleared						
2017 Actuals	<input type="checkbox"/>	\$29,804.84	\$6,443.22	\$7,815.56	\$3,523.93	\$47,587.55
2017 Forecast		(\$11,022.43)	(\$3,302.70)	(\$3,498.55)	(\$3,560.70)	(\$21,384.39)
Amount Cleared						
2018 Actuals		\$17,736.47	\$7,685.74	\$8,637.32	\$3,574.53	\$37,634.06
2018 Forecast		(\$6,400.12)	(\$3,346.45)	(\$3,548.58)	(\$3,611.83)	(\$16,906.98)
Carrying Charges		\$1,455.33	\$374.80	\$917.75	(\$5.77)	\$2,742.11
<b>Total LRAMVA Balance</b>		<b>\$31,877</b>	<b>\$8,358</b>	<b>\$17,149</b>	<b>-\$115</b>	<b>\$57,268</b>

WDI did have a small principal balance of \$(2,338.75) and interest balance of \$(31.60) remaining from the previous disposal and has incorporated these balances into the disposition request.

The table below shows the balances allocated to each rate class, the metered units used and the proposed rate rider.

**Table 6: LRAMVA Rate Riders**

Customer Class	Unit	Principal Balance \$	Interest Balance \$	Total Request for Disposition \$	Total Metered kWh	\$ Rate Rider (one year)
Residential	kWh	29,116.61	1,398.89	30,515.50	95,897,147	0.0030
GS < 50 kW	kWh	7,641.66	360.03	8,001.69	17,666,223	0.0050
GS 50 to 4,999 kW	kW	15,533.20	887.60	16,420.80	51,227	0.3202
Street Lighting	kW	-104.90	-5.77	-110.67	2,252	-0.0491
<b>TOTAL:</b>		<b>52,186.57</b>	<b>2,640.75</b>	<b>54,827.32</b>		

The LRAMVA historically has been based on the Final Verified Annual Results published by the IESO. However, the Ministry of Energy, Northern Development and Mines' decision on March 20, 2019 to conclude the Conservation First Framework (CFF) led to the IESO not issuing verified CDM results effective immediately.

To obtain 2018 data, WDI used the March 2019 Cost and Participation Report. WDI used the 2017 Final Verified Annual LDC CDM Program results to calculate persistence that would be applied to the 2018 savings for 2019 and onwards. Persistence was calculated by applying the persistence rates as outlined in the Program Participation & Cost Report Persistence, Methodology by Program, IESO Reference Tables.

The net demand savings were calculated by applying the 2017 net to gross ratios to the gross demand savings by program. Supporting calculation has been provided in tab 3-a. Rate Class Allocations.

WDI is seeking the current 2015-2018 lost revenue as well as persistence in 2015-2017 for previous programs.

In order to calculate the Rate Allocation for LRAMVA required on Tab 5 – 2015 to 2020 LRAM, WDI was able to use the Detailed Project Level Savings report which details all the individual projects by customer. WDI was then able to decipher which rate class the project was in, Residential, GS < 50, GS > 50 Street Lighting. Once the individual projects were grouped by rate class among the programs the Gross Energy Savings was totaled. The total Gross Savings by program by rate class was then divided by the total gross savings for that program to obtain the percentage savings that the individual class was responsible for. This is consistent with how WDI in the past determined the class allocation percentage. It was only the Retrofit program that spanned multiple rate classes. All the other programs were rate class specific. Supporting information has been provided in tab 3-a. Rate Class Allocations.

WDI confirms that the period of recovery is one year. The amount upon request is significant for WDI and on completion of the calculation of total bill impacts for each rate class, the increase for all rate classes is less than the 10% as set out in the OEB Guidelines.

### **13. Shared Tax Savings**

WDI has completed the shared tax savings worksheets to calculate if there are savings due to ratepayers as a result of corporate tax savings implemented since the 2016 COS Application filed by WDI under EB-2015-0107. WDI has input the 2016 COS Application data from the RRWF under file EB-2015-0107 into Sheet 8 of the 2018 IRM Rate Generator Model. WDI is not claiming capital tax and has recorded the 2020 Taxable Capital of \$14,332,371 on Sheet 8. Tax rates for 2020 are at 24.6% with the Grossed-up Tax amount calculated at \$44,943 for 2016 and \$43,938 for 2020. The shared tax savings model projects an incremental tax savings of \$(503) for 2020. Since this amount is not material and would not even create a Rate Rider, WDI proposes this small amount be held over until the next Rate Application or be dismissed.

### **14. Specific Service Charge, Allowances and Loss Factors**

WDI has not made any changes to the service charges or loss factors approved in our 2016 Cost of Service Application (EB-2015-0107).

## **15. MicroFIT Generator Service Charge**

WDI is applying to continue the current monthly service charge of \$10.00 as approved by the Board in our 2016 Cost of Service Application (EB-2015-0107).

## **16. Current Tariff Sheets**

WDI's current Tariff of Rates and Charges is provided under Appendix 1.

## **17. Proposed Tariff Sheets**

WDI is proposing the rates generated by the 2020 IRM Rate Generator model, which are provided in Appendix 2.

## **18. Bill Impacts**

Wasaga Distribution evaluated the total bill impact for a Residential Customer with consumption at the 10<sup>th</sup> percentile as 187 kWh per month. The 10<sup>th</sup> percentile of 187 kWh per month was derived from the following Residential billed data:

1. 2017 billed usage;
2. eliminated accounts without 12 months of consumption data; and
3. eliminated accounts without a minimum average of 50 kWh billed usage per month

Of the 12,200 active Residential accounts that met the above conditions; the consumption of the 1,222<sup>th</sup> highest consuming Residential Customer consumed 187 kWh/month. WDI did not manipulate any of the data to reflect fluctuations in seasonal usage.

As shown in Table 7 below, bill impacts for WDI customers at the 10<sup>th</sup> percentile consumption result in distribution rate increase of \$0.64 or 2.55% and total bill increase of \$0.99 or 2.16% per month.

Bill impacts were derived for each rate class using the 2020 IRM Rate Generator Bill Impact calculation in Sheet 20. A detailed listing of customer bill impacts is set out under Sheet 20 of the 2020 IRM Rate Generator Model.

No rate mitigation plans are necessary as a result of the bill impacts.

The distribution rate and overall bill impacts derived using the 2020 IRM Rate Generator Model v 2.0 for Residential, General Service, Street Lights and Unmetered Scattered Load are provided below in Table 7.

**Table 7: WDI Bill Impacts**

Customer Class	Category	Billed Quantity	Units	Distribution Rate Bill Impact			Total Bill Impact (including HST)	
				\$	%		\$	%
Residential	RPP	750	kWh	\$1.54	5.16%		\$2.89	2.66%
Residential 10th percentile	RPP	187	kWh	\$0.64	2.55%		\$0.99	2.16%
Residential 10th percentile	Non-RPP (Retailer)	187	kWh	\$0.92	4.00%		\$1.38	2.63%
GS < 50 kW	RPP	2,000	kWh	\$4.23	6.67%		\$7.39	2.74%
GS 50 - 4,999 kW	Non-RPP Other	300	kW	\$393.14	52.86%		\$616.53	2.39%
Unmetered Scattered Load	RPP	250	kWh	\$0.42	4.83%		\$0.87	2.33%
Street Lights	Non-RPP Other	125	kW	\$173.49	3.56%		\$250.99	1.99%

These impacts are more particularly set out in Appendix 3 with this IRM Application.



**Wasaga Distribution Inc.**  
**File No. EB-2019-0070**  
**2020 IRM Rate Application**  
**Filed: November 15, 2019**

### **Certification of Evidence**

As Director of Finance of Wasaga Distribution Incorporated, I certify to the best of my knowledge, that the evidence filed in WDI's 2020 4th Generation Incentive Rate-Setting Application is accurate. To the best of my knowledge or belief, the filing is consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on July 15, 2019.

Respectfully submitted,

**WASAGA DISTRIBUTION INCORPORATED**

Joanne Tackaberry, CPA, CGA  
Director of Finance

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File No. EB-2019-0070  
2020 IRM Rate Application  
Filed: November 15, 2019

# **Appendix 1**

## **Wasaga Distribution Inc.**

### **Current Tariff Sheet**



**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2019**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2018-0073

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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 a wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does 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 HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.95
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0015)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	(0.0013)
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	0.0007
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038

## 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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2019**  
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EB-2018-0073

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

It should be noted that this schedule does 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 HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.45
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0156
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020		
Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0015)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020		
- Approved on an Interim Basis	\$/kWh	(0.0013)
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021		
- Approved on an Interim Basis	\$/kWh	0.0007
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0033

### 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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2019**  
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EB-2018-0073

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

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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 a wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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 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 HST.

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

Service Charge	\$	35.35
Distribution Volumetric Rate	\$/kW	5.3335
Low Voltage Service Rate	\$/kW	0.8246
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0015)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis	\$/kW	(0.5719)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	0.1666
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	0.2234
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)

Issued - March 28, 2019

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2018-0073

Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - Applicable for Wholesale Market Participants only - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	0.3468
Retail Transmission Rate - Network Service Rate	\$/kW	2.4338
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2925

**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

**Wasaga Distribution Inc.**  
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EB-2018-0073

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This application refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable, TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to the electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

It should be noted that this schedule does 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 HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.45
Distribution Volumetric Rate	\$/kWh	0.0089
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020		
- Approved on an Interim Basis	\$/kWh	(0.0013)
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021		
- Approved on an Interim Basis	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0033

### 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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2018-0073

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

It should be noted that this schedule does 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 HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.64
Distribution Volumetric Rate	\$/kW	0.9862
Low Voltage Service Rate	\$/kW	0.6397
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0015)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	(0.4312)
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	0.2325
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8357
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.9992

### 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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2018-0073

## **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 a wholesale market price, as applicable.

It should be noted that this schedule does 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 HST.

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

Service Charge	\$	10.00
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**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2019**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2018-0073

**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 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 HST.

**Customer Administration**

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

**Non-Payment of Account (see Note below)**

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

**Other**

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	43.63

**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**



**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2019**  
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EB-2018-0073

## 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 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 HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly fixed charge, per retailer	\$	40.00
Monthly variable charge, per customer, per retailer	\$/cust.	1.00
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.60
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.60)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.50
Processing fee, per request, applied to the requesting party	\$	1.00
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)	\$	4.00
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)	\$	2.00

## LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0802
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0702



File No. EB-2019-0070  
2020 IRM Rate Application  
Filed: November 15, 2019

# **Appendix 2**

## **Wasaga Distribution Inc.**

### **Proposed Tariff Sheet**

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

EB-2019-0070

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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 a wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does 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 HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.29
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0003
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	0.0007
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

## 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

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

EB-2019-0070

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

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

It should be noted that this schedule does 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 HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	15.68
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0158
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0005
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	0.0007
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2020**  
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EB-2019-0070

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

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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 a wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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 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 HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	35.88
Distribution Volumetric Rate	\$/kW	5.4135
Low Voltage Service Rate	\$/kW	0.8246
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.3202
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	0.2234
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - Applicable for Wholesale Market Participants only - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	0.3468
Retail Transmission Rate - Network Service Rate	\$/kW	2.6406
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5939

**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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2020**  
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EB-2019-0070

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This application refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable, TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to the electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

It should be noted that this schedule does 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 HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	4.52
Distribution Volumetric Rate	\$/kWh	0.0090
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis		
	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2019-0070

**STREET LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

It should be noted that this schedule does 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 HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	1.66
Distribution Volumetric Rate	\$/kW	1.0010
Low Voltage Service Rate	\$/kW	0.6397
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	(0.0491)
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021 - Approved on an Interim Basis	\$/kW	0.2325
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021 - Approved on an Interim Basis	\$/kWh	(0.0121)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9917
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2322

**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

**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2020**  
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EB-2019-0070

**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.

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It should be noted that this schedule does 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 HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	10.00
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**ALLOWANCES**

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

**Customer Administration**

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

**Non-Payment of Account (see Note below)**

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

**Other**

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.28

**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**



**Wasaga Distribution Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2020**  
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EB-2019-0070

**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 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 HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	101.50
Monthly fixed charge, per retailer	\$	40.60
Monthly variable charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.06
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)	\$	2.00

**LOSS FACTORS**

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0802
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0702



File No. EB-2019-0070  
2020 IRM Rate Application  
Filed: November 15, 2019

# **Appendix 3**

## **Wasaga Distribution Inc.**

### **Bill Impacts**

### 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	1.0802	1.0802	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0802	1.0802	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0802	1.0802	170,000	300	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0802	1.0802	250		CONSUMPTION	1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0802	1.0802	42,000	125	DEMAND	3,044
RESIDENTIAL SERVICE CLASSIFICATION 10th Percentile	kWh	RPP	1.0802	1.0802	187		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION 10th Percentile	kWh	Non-RPP (Retailer)	1.0802	1.0802	187		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0802	1.0802	750		CONSUMPTION	

### Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0802		
Proposed/Approved Loss Factor	1.0802		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.95	1	\$ 22.95	\$ 23.29	1	\$ 23.29	\$ 0.34	1.48%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0003	750	\$ 0.23	\$ 0.23	
<b>Sub-Total A (excluding pass through)</b>			\$ 22.95			\$ 23.52	\$ 0.57	2.46%
Line Losses on Cost of Power	\$ 0.0824	60	\$ 4.95	\$ 0.0824	60	\$ 4.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	750	\$ (0.45)	\$ 0.0007	750	\$ 0.53	\$ 0.98	-216.67%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0024	750	\$ 1.80	\$ 0.0024	750	\$ 1.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -		750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 29.82			\$ 31.36	\$ 1.54	5.16%
RTSR - Network	\$ 0.0066	810	\$ 5.35	\$ 0.0072	810	\$ 5.83	\$ 0.49	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0038	810	\$ 3.08	\$ 0.0047	810	\$ 3.81	\$ 0.73	23.68%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 38.25			\$ 41.00	\$ 2.76	7.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	810	\$ 2.75	\$ 0.0034	810	\$ 2.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	810	\$ 0.41	\$ 0.0005	810	\$ 0.41	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	135	\$ 18.09	\$ 0.1340	135	\$ 18.09	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 103.42			\$ 106.18	\$ 2.76	2.66%
HST	13%		\$ 13.44	13%		\$ 13.80	\$ 0.36	2.66%
8% Rebate	8%		\$ (8.27)	8%		\$ (8.49)	\$ (0.22)	
<b>Total Bill on TOU</b>			\$ 108.59			\$ 111.49	\$ 2.89	2.66%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0802		
Proposed/Approved Loss Factor	1.0802		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15.45	1	\$ 15.45	\$ 15.68	1	\$ 15.68	\$ 0.23	1.49%
Distribution Volumetric Rate	\$ 0.0156	2000	\$ 31.20	\$ 0.0158	2000	\$ 31.60	\$ 0.40	1.28%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0005	2000	\$ 1.00	\$ 1.00	
<b>Sub-Total A (excluding pass through)</b>			\$ 46.65			\$ 48.28	\$ 1.63	3.49%
Line Losses on Cost of Power	\$ 0.0824	160	\$ 13.21	\$ 0.0824	160	\$ 13.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	2,000	\$ (1.20)	\$ 0.0007	2,000	\$ 1.40	\$ 2.60	-216.67%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0021	2,000	\$ 4.20	\$ 0.0021	2,000	\$ 4.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -		2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 63.43			\$ 67.66	\$ 4.23	6.67%
RTSR - Network	\$ 0.0059	2,160	\$ 12.75	\$ 0.0064	2,160	\$ 13.83	\$ 1.08	8.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0033	2,160	\$ 7.13	\$ 0.0041	2,160	\$ 8.86	\$ 1.73	24.24%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 83.30			\$ 90.34	\$ 7.04	8.45%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,160	\$ 7.35	\$ 0.0034	2,160	\$ 7.35	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,160	\$ 1.08	\$ 0.0005	2,160	\$ 1.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1340	360	\$ 48.24	\$ 0.1340	360	\$ 48.24	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 256.68			\$ 263.72	\$ 7.04	2.74%
HST	13%		\$ 33.37	13%		\$ 34.28	\$ 0.92	2.74%
8% Rebate	8%		\$ (20.53)	8%		\$ (21.10)	\$ (0.56)	
<b>Total Bill on TOU</b>			\$ 269.51			\$ 276.90	\$ 7.39	2.74%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	170,000	kWh
Demand	300	kW
Current Loss Factor	1.0802	
Proposed/Approved Loss Factor	1.0802	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.35	1	\$ 35.35	\$ 35.88	1	\$ 35.88	\$ 0.53	1.50%
Distribution Volumetric Rate	\$ 5.3335	300	\$ 1,600.05	\$ 5.4135	300	\$ 1,624.05	\$ 24.00	1.50%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	300	\$ -	\$ 0.3202	300	\$ 96.06	\$ 96.06	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,635.40</b>			<b>\$ 1,755.99</b>	<b>\$ 120.59</b>	<b>7.37%</b>
Line Losses on Cost of Power	\$ 0.0824	13,634	\$ 1,123.44	\$ 0.0824	13,634	\$ 1,123.44	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.1649	300	\$ 49.47	\$ 0.2234	300	\$ 67.02	\$ 17.55	35.48%
CBR Class B Rate Riders	\$ -	300	\$ -	\$ -	300	\$ -	\$ -	
GA Rate Riders	\$ 0.0136	170,000	\$ (2,312.00)	\$ 0.0121	170,000	\$ (2,057.00)	\$ 255.00	-11.03%
Low Voltage Service Charge	\$ 0.8246	300	\$ 247.38	\$ 0.8246	300	\$ 247.38	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		300	\$ -		300	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 743.69</b>			<b>\$ 1,136.83</b>	<b>\$ 393.14</b>	<b>52.86%</b>
RTSR - Network	\$ 2.4338	300	\$ 730.14	\$ 2.6406	300	\$ 792.18	\$ 62.04	8.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2925	300	\$ 387.75	\$ 1.5939	300	\$ 478.17	\$ 90.42	23.32%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,861.58</b>			<b>\$ 2,407.18</b>	<b>\$ 545.60</b>	<b>29.31%</b>
Wholesale Market Service Charge (WMSA)	\$ 0.0034	183,634	\$ 624.36	\$ 0.0034	183,634	\$ 624.36	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	183,634	\$ 91.82	\$ 0.0005	183,634	\$ 91.82	\$ -	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	183,634	\$ 20,218.10	\$ 0.1101	183,634	\$ 20,218.10	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 22,796.11</b>			<b>\$ 23,341.71</b>	<b>\$ 545.60</b>	<b>2.39%</b>
HST	13%		\$ 2,963.49	13%		\$ 3,034.42	\$ 70.93	2.39%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 25,759.60</b>			<b>\$ 26,376.13</b>	<b>\$ 616.53</b>	<b>2.39%</b>

Customer Class:	<b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	250	kWh
Demand	-	kW
Current Loss Factor	1.0802	
Proposed/Approved Loss Factor	1.0802	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.45	1	\$ 4.45	\$ 4.52	1	\$ 4.52	\$ 0.07	1.57%
Distribution Volumetric Rate	\$ 0.0089	250	\$ 2.23	\$ 0.0090	250	\$ 2.25	\$ 0.02	1.12%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 6.68</b>			<b>\$ 6.77</b>	<b>\$ 0.09</b>	<b>1.42%</b>
Line Losses on Cost of Power	\$ 0.0824	20	\$ 1.65	\$ 0.0824	20	\$ 1.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	250	\$ (0.15)	\$ 0.0007	250	\$ 0.18	\$ 0.33	-216.67%
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
GA Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0021	250	\$ 0.53	\$ 0.0021	250	\$ 0.53	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		250	\$ -		250	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 8.70</b>			<b>\$ 9.12</b>	<b>\$ 0.42</b>	<b>4.83%</b>
RTSR - Network	\$ 0.0059	270	\$ 1.59	\$ 0.0064	270	\$ 1.73	\$ 0.14	8.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0033	270	\$ 0.89	\$ 0.0041	270	\$ 1.11	\$ 0.22	24.24%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 11.19</b>			<b>\$ 11.96</b>	<b>\$ 0.77</b>	<b>6.89%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	270	\$ 0.92	\$ 0.0034	270	\$ 0.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	270	\$ 0.14	\$ 0.0005	270	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	163	\$ 10.56	\$ 0.0650	163	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	43	\$ 4.00	\$ 0.0940	43	\$ 4.00	\$ -	0.00%
TOU - On Peak	\$ 0.1340	45	\$ 6.03	\$ 0.1340	45	\$ 6.03	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 33.08</b>			<b>\$ 33.85</b>	<b>\$ 0.77</b>	<b>2.33%</b>
HST	13%		\$ 4.30	13%		\$ 4.40	\$ 0.10	2.33%
<b>Total Bill on TOU</b>			<b>\$ 37.38</b>			<b>\$ 38.25</b>	<b>\$ 0.87</b>	<b>2.33%</b>

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	42,000	kWh
Demand	125	kW
Current Loss Factor	1.0802	
Proposed/Approved Loss Factor	1.0802	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.64	3044	\$ 4,992.16	\$ 1.66	3044	\$ 5,053.04	\$ 60.88	1.22%
Distribution Volumetric Rate	\$ 0.9862	125	\$ 123.28	\$ 1.0010	125	\$ 125.13	\$ 1.85	1.50%
Fixed Rate Riders	\$ -	3044	\$ -	\$ -	3044	\$ -	\$ -	
Volumetric Rate Riders	\$ -	125	\$ -	\$ 0.0491	125	\$ (6.14)	\$ (6.14)	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 5,115.44</b>			<b>\$ 5,172.03</b>	<b>\$ 56.59</b>	<b>1.11%</b>
Line Losses on Cost of Power	\$ 0.0824	3,368	\$ 277.56	\$ 0.0824	3,368	\$ 277.56	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.1987	125	\$ (24.84)	\$ 0.2325	125	\$ 29.06	\$ 53.90	-217.01%
CBR Class B Rate Riders	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	
GA Rate Riders	\$ 0.0136	42,000	\$ (571.20)	\$ 0.0121	42,000	\$ (508.20)	\$ 63.00	-11.03%
Low Voltage Service Charge	\$ 0.6397	125	\$ 79.96	\$ 0.6397	125	\$ 79.96	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		125	\$ -		125	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 4,876.92</b>			<b>\$ 5,050.41</b>	<b>\$ 173.49</b>	<b>3.56%</b>
RTSR - Network	\$ 1.8357	125	\$ 229.46	\$ 1.9917	125	\$ 248.96	\$ 19.50	8.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.9992	125	\$ 124.90	\$ 1.2322	125	\$ 154.03	\$ 29.13	23.32%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 5,231.28</b>			<b>\$ 5,453.40</b>	<b>\$ 222.12</b>	<b>4.25%</b>
Wholesale Market Service Charge (WMSA)	\$ 0.0034	45,368	\$ 154.25	\$ 0.0034	45,368	\$ 154.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	45,368	\$ 22.68	\$ 0.0005	45,368	\$ 22.68	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	3044	\$ 761.00	\$ 0.25	3044	\$ 761.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	45,368	\$ 4,995.06	\$ 0.1101	45,368	\$ 4,995.06	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 11,164.28</b>			<b>\$ 11,386.39</b>	<b>\$ 222.12</b>	<b>1.99%</b>
HST	13%		\$ 1,451.36	13%		\$ 1,480.23	\$ 28.88	1.99%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 12,615.63</b>			<b>\$ 12,866.62</b>	<b>\$ 250.99</b>	<b>1.99%</b>



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	187	kWh	
Demand	-	kW	
Current Loss Factor	1.0802		
Proposed/Approved Loss Factor	1.0802		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.95	1	\$ 22.95	\$ 23.29	1	\$ 23.29	\$ 0.34	1.48%
Distribution Volumetric Rate	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	187	\$ -	\$ 0.0003	187	\$ 0.06	\$ 0.06	
<b>Sub-Total A (excluding pass through)</b>			\$ 22.95			\$ 23.35	\$ 0.40	1.73%
Line Losses on Cost of Power	\$ 0.0824	15	\$ 1.24	\$ 0.0824	15	\$ 1.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	187	\$ (0.11)	\$ 0.0007	187	\$ 0.13	\$ 0.24	-216.67%
CBR Class B Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	
GA Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0024	187	\$ 0.45	\$ 0.0024	187	\$ 0.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		187	\$ -		187	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 25.09			\$ 25.73	\$ 0.64	2.55%
RTSR - Network	\$ 0.0066	202	\$ 1.33	\$ 0.0072	202	\$ 1.45	\$ 0.12	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0038	202	\$ 0.77	\$ 0.0047	202	\$ 0.95	\$ 0.18	23.68%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 27.19			\$ 28.13	\$ 0.94	3.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	202	\$ 0.69	\$ 0.0034	202	\$ 0.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	202	\$ 0.10	\$ 0.0005	202	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	122	\$ 7.90	\$ 0.0650	122	\$ 7.90	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	32	\$ 2.99	\$ 0.0940	32	\$ 2.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	34	\$ 4.51	\$ 0.1340	34	\$ 4.51	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 43.63			\$ 44.57	\$ 0.94	2.16%
HST	13%		\$ 5.67	13%		\$ 5.79	\$ 0.12	2.16%
8% Rebate	8%		\$ (3.49)	8%		\$ (3.57)	\$ (0.08)	
<b>Total Bill on TOU</b>			\$ 45.81			\$ 46.80	\$ 0.99	2.16%

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	187	kWh	
Demand	-	kW	
Current Loss Factor	1.0802		
Proposed/Approved Loss Factor	1.0802		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.95	1	\$ 22.95	\$ 23.29	1	\$ 23.29	\$ 0.34	1.48%
Distribution Volumetric Rate	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	187	\$ -	\$ 0.0003	187	\$ 0.06	\$ 0.06	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 22.95</b>			<b>\$ 23.35</b>	<b>\$ 0.40</b>	<b>1.73%</b>
Line Losses on Cost of Power	\$ 0.1101	15	\$ 1.65	\$ 0.1101	15	\$ 1.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	187	\$ (0.11)	\$ 0.0007	187	\$ 0.13	\$ 0.24	-216.67%
CBR Class B Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	
GA Rate Riders	-\$ 0.0136	187	\$ (2.54)	-\$ 0.0121	187	\$ (2.26)	\$ 0.28	-11.03%
Low Voltage Service Charge	\$ 0.0024	187	\$ 0.45	\$ 0.0024	187	\$ 0.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		187	\$ -		187	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 22.96</b>			<b>\$ 23.88</b>	<b>\$ 0.92</b>	<b>4.00%</b>
RTSR - Network	\$ 0.0066	202	\$ 1.33	\$ 0.0072	202	\$ 1.45	\$ 0.12	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0038	202	\$ 0.77	\$ 0.0047	202	\$ 0.95	\$ 0.18	23.68%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 25.07</b>			<b>\$ 26.29</b>	<b>\$ 1.22</b>	<b>4.88%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	202	\$ 0.69	\$ 0.0034	202	\$ 0.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	202	\$ 0.10	\$ 0.0005	202	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	187	\$ 20.59	\$ 0.1101	187	\$ 20.59	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 46.44</b>			<b>\$ 47.66</b>	<b>\$ 1.22</b>	<b>2.63%</b>
HST	13%		\$ 6.04	13%		\$ 6.20	\$ 0.16	2.63%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 52.48</b>			<b>\$ 53.86</b>	<b>\$ 1.38</b>	<b>2.63%</b>



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# **Appendix 4**

## **Wasaga Distribution Inc.**

### **GA Analysis Appendix A - 2017**

## Appendix A

### GA Methodology Description

#### Questions on Accounts 1588 & 1589<sup>1</sup>

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

#### Reconciliation of Account 1588 - 2017

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
<b>Balance December 31, 2017</b>	<b>-310,857.08</b>	
<b>Reversals of Principal Adjustments - previous year</b>		
1. Reversal of Cost of Power accrual from previous year	0	
2. Reversal of CT 1142 true-up from the previous year	0	
3. Unbilled to billed adjustment for previous year	0	
4. Reversal of RPP vs. Non-RPP allocation	0	
<b>Sub-Total Reversals from previous year (A):</b>	<b>0</b>	
<b>Principal Adjustments - current year</b>		
5. Cost of power accrual for 2018 vs Actual per IESO bill	0	
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL	0	
7. Unbilled accrued vs. billed for 2018 consumption	0	
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	0	
9. Other	0	
<b>Sub-Total Principal Adjustments for 2018 consumption (B)</b>	<b>0</b>	
<b>Total Principal Adjustments shown for 2018 (A + B)</b>	<b>0</b>	

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

<b>Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)</b>	<b>-310,857.08</b>	
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The only adjustment that was made to this balance was the \$551,637 that was approved for disposition that was approved during 2018. The balance of **\$(310,857.08)** agrees with the amount on Line 28, Column BG on Tab 3 of the WDI's IRM Rate Generator.

10. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
- CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
  - CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
  - If another approach is used, please explain in detail.
  - Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

In booking expense journal entries, WDI confirms that approach (a) is used to book electricity costs. Charge Type CT 1142 is booked into Account 1588 and CT 148 is prorated based on RPP/non-RPP consumption and booked into Account 1588 and 1589 respectively.

11. Questions on CT 1142

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

When completing the monthly submissions for IESO settlements, WDI uses a top down approach. WDI starts by collecting the current month's wholesale metering data from our third-party meter management vendor, Utilismart. The embedded generation is then added to calculate the total load (kWh) purchased. WDI has no Class A customers. The split between RPP and non-RPP consumption of Class B customers must be estimated. The current month's billing data is used to estimate the split. It is an estimate because the current month's billing data is based on the prior months' consumption. Actual volumes between RPP and non-RPP are not available at the time the settlement is due to the IESO. WDI uses these estimated RPP volumes to calculate the RPP related GA

costs. The first estimate of GA rate is used for this initial calculation, but once the actual GA rate is known, an adjustment is made to true-up in the following month.

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

WDI trues up the difference between the GA first estimate and actual GA the following month, once the final rate is known. WDI also calculates a true-up based on the estimated RPP volumes every quarter using actual volumes obtained from the CIS billing data, WDI is able to use actual TOU and Tier volumes for this true-up.

- c. Has CT 1142 been trued up for with the IESO for all of 2017?

WDI confirms CT1142 has been trued-up with the IESO for all of 2017.

- d. Which months from 2017 were trued up in 2018?
  - i. Were these true ups recorded in the 2017 or 2018 balance in the General Ledger?

WDI true-up Q4 – 2017 on the February 2018 submission for January 2018 settlement. This true-up was booked into WDI's 2017 G/L to ensure balances in the 2017 DVA accounts were accurate.

- e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Yes, WDI confirms all of the 2017 related true ups have been reflected in the DVA Continuity Schedule submitted with this proceeding.

## 12. Questions on CT 148

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

WDI uses actual monthly volumes obtained from the billing data within our CIS Northstar software to determine the RPP and non-RPP kWh's. The Global Adjustment charges (CT 148) are then allocated proportionally between account 1588 and 1589.

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

WDI does not find it necessary to true-up the GA related expenses because actual volumes (from billing data) are used to determine the split when posting the GA costs between RPP and non-RPP. WDI does use the OEB GA model to ensure the GA variance each month is reasonable.

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

As mentioned in (a) and (b) above, WDI uses actual volumes from the billing data of the applicable consumption month to determine the non-RPP kWh volumes. These volumes are used and multiplied with actual GA per kWh rate to record the GA expense proportionally between account 1588 and 1589.

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

WDI uses actual consumption data to calculate the GA (CT 148) costs between 1588 and 1589 and therefore does not require true ups.

- e. Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP
- i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

WDI did not require a 2017 true-up in 2018 as explained in (a) to (d) above.

- f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule?

WDI confirms no true up for CT 148 were necessary (see above).

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

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

No principal adjustment were made except for the disposition amount approved in WDI's 2018 Rate Application.

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

N/A

- c. Has the applicant reversed the adjustment approved in 2018 rates in its current proposed amount for disposition?

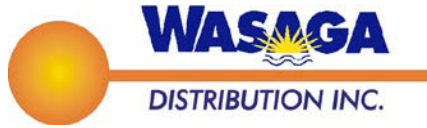
**NB:** only the principal adjustments amounts that were disposed in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2017 consumption was included in 2018 proceeding, this amount should not be included as a "reversal" from previous year.

If any adjustments were required other than disposition amounts approved, they would be reversed, however; no reversals were required.

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

Confirmed.





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# **Appendix 5**

## **Wasaga Distribution Inc.**

### **GA Analysis Appendix A - 2018**

## Appendix A

### GA Methodology Description

#### Questions on Accounts 1588 & 1589<sup>1</sup>

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

#### Reconciliation of Account 1588 - 2018

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
<b>Balance December 31, 2018</b>	<b>-228,906.09</b>	
<b>Reversals of Principal Adjustments - previous year</b>		
1. Reversal of Cost of Power accrual from previous year	0	
2. Reversal of CT 1142 true-up from the previous year	0	
3. Unbilled to billed adjustment for previous year	0	
4. Reversal of RPP vs. Non-RPP allocation	0	
<b>Sub-Total Reversals from previous year (A):</b>	<b>0</b>	
<b>Principal Adjustments - current year</b>		
5. Cost of power accrual for 2018 vs Actual per IESO bill	0	
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL	0	
7. Unbilled accrued vs. billed for 2018 consumption	0	
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	0	
9. Other	0	
<b>Sub-Total Principal Adjustments for 2018 consumption (B)</b>	<b>0</b>	
<b>Total Principal Adjustments shown for 2018 (A + B)</b>	<b>0</b>	

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

<b>Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)</b>	<b>-228,906.09</b>	
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The only adjustment that was made to this balance was the \$81,950.that was approved for disposition that was approved during 2019. The balance of **\$(228,906.09)** agrees with the amount on Line 28, Column BM on Tab 3 of the WDI's IRM Rate Generator.

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

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

In booking expense journal entries, WDI confirms that approach (a) is used to book electricity costs. Charge Type CT 1142 is booked into Account 1588 and CT 148 is prorated based on RPP/non-RPP consumption and booked into Account 1588 and 1589 respectively.

11. Questions on CT 1142

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

When completing the monthly submissions for IESO settlements, WDI uses a top down approach. WDI starts by collecting the current month's wholesale metering data from our third-party meter management vendor, Utilismart. The embedded generation is then added to calculate the total load (kWh) purchased. WDI has no Class A customers. The split between RPP and non-RPP consumption of Class B customers must be estimated. The current month's billing data is used to estimate the split. It is an estimate because the current month's billing data is based on the prior months' consumption. Actual volumes between RPP and non-RPP are not available at the time the settlement is due to the IESO. WDI uses these estimated RPP volumes to calculate the RPP related GA

costs. The first estimate of GA rate is used for this initial calculation, but once the actual GA rate is known, an adjustment is made to true-up in the following month.

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

WDI trues up the difference between the GA first estimate and actual GA the following month, once the final rate is known. WDI also calculates a true-up based on the estimated RPP volumes every quarter using actual volumes obtained from the CIS billing data, WDI is able to use actual TOU and Tier volumes for this true-up.

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

WDI confirms CT1142 has been trued-up with the IESO for all of 2018.

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

WDI true-up Q4 – 2018 on the March 2019 submission for February 2019 settlement. This true-up was booked into WDI's 2087 G/L to ensure balances in the 2018 DVA accounts were accurate.

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

Yes, WDI confirms all of the 2018 related true ups have been reflected in the DVA Continuity Schedule submitted with this proceeding.

## 12. Questions on CT 148

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

WDI uses actual monthly volumes obtained from the billing data within our CIS Northstar software to determine the RPP and non-RPP kWh's. The Global Adjustment charges (CT 148) are then allocated proportionally between account 1588 and 1589.

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

WDI does not find it necessary to true-up the GA related expenses because actual volumes (from billing data) are used to determine the split when posting the GA costs between RPP and non-RPP. WDI does use the OEB GA model to ensure the GA variance each month is reasonable.

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

As mentioned in (a) and (b) above, WDI uses actual volumes from the billing data of the applicable consumption month to determine the non-RPP kWh volumes. These volumes are used and multiplied with actual GA per kWh rate to record the GA expense proportionally between account 1588 and 1589.

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

WDI uses actual consumption data to calculate the GA (CT 148) costs between 1588 and 1589 and therefore does not require true ups.

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

WDI did not require a 2018 true-up in 2019 as explained in (a) to (d) above.

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

WDI confirms no true up for CT 148 were necessary (see above).

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

Questions on Principal Adjustments - Accounts 1588 and 1589

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

No principal adjustment were made except for the disposition amount approved in WDI's 2019 Rate Application.

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

N/A

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

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

If any adjustments were required other than disposition amounts approved, they would be reversed, however; no reversals were required.

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

Confirmed.

All of which is respectfully submitted.