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ESA # 7012854

November 22nd 2019

Ontario Energy Board
Attention: Kirsten Walli, Board Secretary
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: OEB File: EB-2019-0073
Wellington North Power Inc. (ED-2002-0511)
2020 Price Cap IR Distribution Rate Application

Please find attached Wellington North Power Inc.'s 2020 Price Cap IR application for distribution rates effective May 1st 2020, OEB file number EB-2019-0073.

An electronic copy of this Application has been filed on the Board's web portal together with the 2020 IRM Rate Generator model, Account 1595 workform, the GA Analysis workform, the IRM Checklist and the Proposed Tariff of Rates & Charges effective May 1st 2020. Two hard copies of this Application have been sent to the OEB's offices for the attention of the Board Secretary.

This application is respectfully submitted in accordance with the OEB's Addendum to Filing Requirements (issued July 15th 2019) and Chapter 3 of the filing requirements for "*Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications*" as issued by the Ontario Energy Board on July 12th 2018.

Should the Board have questions regarding this matter please do not hesitate to contact me.

Yours sincerely,

Original signed by James Klujber

James Klujber

Chief Executive Officer / President

Wellington North Power Inc.

WELLINGTON NORTH POWER INC.

APPLICATION FOR APPROVAL

2020 PRICE CAP INDEX FOR ELECTRICITY DISTRIBUTION RATES USING THE INCENTIVE RATE-SETTING METHOD

EFFECTIVE MAY 1, 2020

EB-2019-0073

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Legal Application

ONTARIO ENERGY BOARD

EB-2019-0073

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

AND IN THE MATTER OF an Application by Wellington North Power Inc., to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2020.

1. Title of Proceeding:

An application by Wellington North Power Inc. for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective May 1, 2020.

2. The Applicant:

Applicant's Name:	Wellington North Power Inc.
Applicant's Address:	Wellington North Power Inc. 290 Queen St W, Mount Forest, ON, N0G 2L0 Tel: 519-323-1710 / Fax: 519-323-2425
Applicant's Contact Details:	James Klujber – Chief Executive Officer / President. E-mail jklujber@wellingtonnorthpower.com Raymond Petersen –Manager of Finance. E-mail: rpetersen@wellingtonnorthpower.com
Primary contact for Application:	Richard Bucknall – Regulatory Manager. E-mail: rbucknall@wellingtonnorthpower.com

3. Application

a) The Applicant is Wellington North Power Inc. (referred to in this application as the "Applicant", the "Distributor", the "Company", "Wellington North Power" or "WNP"). The company is incorporated pursuant to the Ontario *Business Corporations Act*, and licensed as Electricity Distributor under the Ontario Energy Board Act, 1998 (the "Act").

Wellington North Power Inc. holds Electricity Distribution Licence ED-2002-0511.

The Applicant undertakes the business of distributing electricity within the former Town of Mount Forest, Village of Arthur and the Village of Holstein, servicing approximately 3,700 residential and general service customers. Wellington North Power's head office is located at 290 Queen Street West, in the Township of Wellington North in the former town of Mount Forest.

b) Wellington North Power Inc. hereby applies to the Ontario Energy Board (the Board) pursuant to Section 78 of the Ontario Energy Board Act, 1998 for an Order or Orders approving just and reasonable rates for the distribution of electricity based on a 2020 Incentive Rate-setting mechanism ("IRM") application, to be effective on May 1, 2020.

c) For its Incentive Rate-Setting Mechanism ("IRM") Application using the Price Cap Index methodology, Wellington North Power Inc. has used the following Board issued model(s) and information to support its submission:

Model / Information	Appendices	Version / Date
Current Rates of Tariff & Charges	Appendix A	Filed as a separate document
Proposed Rates of Tariff & Charges	Appendix B	Filed as a separate document
Bill Impacts	Appendix C	
2020 IRM Rate Generator Model	Appendix D and attachment	Version 2.0, updated August 8th 2019

Model / Information	Appendices	Version / Date
2019 IRM Decision and Rate Order (EB-2018-0076)	Appendix E	Filed as a separate document
GA Analysis Work Form	Attachment	Version 1.9, issued July 15th 2019
Account 1595 Analysis Work Form	Attachment	Version 1.0, issued June 27th 2019
IRM Checklist	Attachment	Issued July 16th 2019

d) In preparing and submitting this application, Wellington North Power Inc. has adhered to OEB's Addendum to Filing Requirements (issued July 15th 2019) and Chapter 3 of the Ontario Energy Board's "*Filing Requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications*" (the "Filing Requirements") issued July 12th 2018.

e) Wellington North Power Inc. applies for Board approval for the following matters:

(1) Adjustment to current (2019) distribution rates by applying the OEB's annual adjustment mechanism of the Price Cap Index to establish 2020 electricity distribution rates, effective from May 1, 2020.

(2) The Revenue-Cost ratio adjustments were approved in Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110) and therefore <u>no</u> further adjustments are being requested for 2020.

(3) As per Board's policy, "*A New Distribution Rate Design for Residential Electricity Customers*"[1], the report required that electricity distributors to transition to a fully fixed monthly distribution service charge for residential customers over a four-year period beginning in 2016.

Wellington North Power Inc. transitioned to a fully (100%) fixed monthly distribution service charge for residential customers in 2019 as per the Applicant's 2019 IRM Rate application (EB-2018-0076). In its 2020 IRM rate application, the Applicant is

[1] Board policy "A New Distribution Rate Design for Residential Electricity Customers" (EB-2014-0210), April 2, 2015

requesting continuance of a fully fixed monthly distribution service charge for residential customers to remain compliant with the OEB's policy.

(4) Approval for an adjustment to the Retail Transmission Service Rates approved in Wellington North Power's 2019 IRM rate application (EB-2017-0082) as per "Guideline (G-2008-0001) on Retail Transmission Service Rates"[2] and updates to the Uniform Transmission Rates ("UTRs") as reflected in the IRM Rate Generator model filed with this Application.

Wellington North Power Inc. acknowledges the 2020 Rate Generator model has been updated by OEB staff[3] to reflect the most recent Uniform Transmission Rates ("UTRs) and Sub-Transmission Rates as approved by the OEB in Hydro One's Decision and Order EB-2017-0049 for rates approved on an interim basis and implemented July 1st 2019.

(5) The continuation of the Low Voltage Service Rate as approved in Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110).

(6) The continuation of existing Specific Service Charges and Loss Factors as approved in Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110).

[2] OEB Guideline (G-2008-0001) on Retail Transmission Service Rates – issues October 22, 2008, revision 4.0 June 28, 2012 and any subsequent revisions

[3] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018 - Section 3.2.4 "Electricity Distribution Retail Transmission Service Rates, page 10

(7) Disposition of Group 1 accounts is not being requested because the outcome of the threshold test did not exceed the $0.001 per kWh pre-set disposition threshold as determined in Chapter 3 of the "Filing Requirements." [4]

(8) The continuation of the Rate Riders for revenue recovery relating to the Advanced Capital Module (ACM) project that was filed with Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110).[5] Wellington North Power Inc. received approval for the inclusion of the ACM Rate Riders, applicable to all rate classes effective from May 1st 2018, as per the OEB's Decision and Order regarding the Applicant's 2018 IRM rate application (EB-2017-0082).

f) This Application is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.

4. Proposed Distribution Rates and Other Charges

The Tariff of Rates and Charges proposed in this Application are presented in Appendix B.

5. Proposed Effective Date of Rate Order

Wellington North Power Inc. requests the Ontario Energy Board make its Rate Order effective May 1, 2020.

Wellington North Power Inc. requests that the existing rates be made interim commencing May 1, 2020 in the event there is insufficient time for:

- The Board to issue a Draft Rate Order;
- The Applicant to review and comment on the Draft Rate Order;

[4] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018 - Section 3.2.5 "Review and Disposition of Group 1 Deferral and Variance Account Balances", pages 10 and 11

[5] Wellington North Power Inc.'s 2016 Cost of Service application: Decision and Rate Order (EB-2015-0110), March 31, 2016, Sub-section 3.1.1 Advanced Capital Module

- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of May 1, 2020.

Wellington North Power Inc. also requests to be permitted to recover the incremental revenue from the effective date to the implementation date if the dates are not aligned.

6. Form of Hearing Requested

Wellington North Power Inc. respectfully requests that, pursuant to Section 34.01 of the Board's *Rules of Practice and Procedure*, that this Incentive Rate-Setting Mechanism ("IRM") Application proceeding be conducted by way of written hearing.

7. Notice of Application

Wellington North Power Inc. traditionally publishes the application information in the weekly local newspaper with the highest circulation in the LDC's service territory. The Applicant is proposing to continue that process if instructed by OEB staff.

If required, Wellington North Power Inc. would publish the "Notice of Application" for this proceeding in ***"The Wellington Advertiser"*** - a local weekly community not-paid-for newspaper which has the highest circulation in its service area (an audited circulation of 39,612.)

Additionally, the Application will be posted on Wellington North Power Inc.'s website at www.wellingtonnorthpower.com

8. Customers Affected

All of Wellington North Power Inc.'s customer rate classes may be affected by the 2020 Rate Application as the annual mechanism adjustment has been applied uniformly across all customer rate classes.

The monthly bill impacts, calculated using the Board's 2020 IRM Rate Generator, are illustrated in the table below:

Summary of Monthly Bill Impacts

Rate Class	Average Monthly Usage		Total Bill Impact	
	kWh	kW	($)	(%)
Residential	750		$0.57	0.45%
Residential – low-user (10th percentile)	301		$0.47	0.63%
General Service <50kW	2,000		$1.12	0.36%
General Service 50 - 999kW	48,101	131	$17.19	0.21%
General Service 1000 - 4999kW	781,824	1,635	$224.58	0.18%
Unmetered Scattered Load	259		$0.79	0.75%
Sentinel Lighting	125	5	$4.05	0.98%
Streetlights	20,454	159	$33.22	0.56%

9. Accuracy of Billing Determinants

Wellington North Power Inc. confirms the accuracy of the billing determinants for the pre-populated 2020 IRM Rate Generator model.

Copies of the Wellington North Power Inc.'s current and proposed Tariff of Rates and Charges as well as customer bill impacts are included in this Application (Appendices A, B and C respectively).

10. Scope of Application

The scope of the application for the Incentive Rate-Setting Mechanism ("IRM") Application, using the Price Cap IR methodology, for Electricity Distribution Rates for the 2020 rate year includes:

- Manager's Summary;
- 2020 IRM Rate Generator Model (*version 2.0, updated August 8th 2019*);
- GA Analysis Work Form (*version 1.9, issued July 15th 2019*);
- Account 1595 Analysis Work Form (*version 1.0, issued June 27th 2019*);
- IRM Checklist *(posted July 16th 2019)*;
- Proposed 2020 Tariff of Rates and Charges;
- Customer Bill Impacts; and
- Wellington North Power Inc.'s 2019 IRM Decision and Rate Order (EB-2018-0076).

DATED at Mount Forest, Ontario, this 22nd day of November 2019.

All of which is respectfully submitted.

Original signed by James Klujber

James Klujber
Chief Executive Officer / President
Wellington North Power Inc.

11. Manager's Summary

Wellington North Power Inc. (WNP) is applying for distribution rates pursuant to an Incentive Rate-setting Mechanism ("IRM") Application to set Distribution Rates and Charges to be effective May 1, 2020.

In applying for 2020 electricity distribution rates, WNP has referred to the Ontario Energy Board's Addendum to Filing Requirements (issued July 15th 2019) and the "*Filing Requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications - Chapter 3 Incentive Rate-Setting Application*" (the "Filing Requirements") issued July 12th 2018.

With this application, WNP has completed and filed the 2020 IRM Rate Generator model (v2.0), the Global Adjustment (GA) Analysis workform (v1.0), the Account 1595 Analysis Work Form (v1.0) and the IRM Checklist as provided by the OEB.

The schedule of Proposed Rates and Charges in this Application reflect an adjustment to the Applicant's rates previously approved by the Board in the Decision and Rate Order issued by the Board on March 28th 2019, case number EB-2018-0076, with respect to Wellington North Power Inc.'s 2019 IRM rate application.

This Manager's Summary will address the following elements:

11.1 Annual Adjustment Mechanism.
11.2 Accuracy of Billing Determinants.
11.3 Revenue to Cost Ratio Adjustment.
11.4 Rate Design for Residential Electricity Customers.
11.5 Approval for adjustments to current Retail Transmission Service Rates.
11.6 Continuation of the Low Voltage Service Rates.
11.7 Continuation of Specific Service Charges and Loss Factors.
11.8 Review and Disposition of Group 1 Deferral and Variance Account Balances.
11.8.1 Deferral and Variance Account Analysis.

11.8.2 Wholesale Market Participants.
11.8.3 Capacity Based Recovery (CBR).
11.8.4 Global Adjustment (GA).
11.8.5 Commodity Accounts 1588 and 1589.
11.8.6 Certification of Evidence.
11.8.7 Status Update on Implementation of New Accounting Guidance.
11.8.8 Global Adjustment Analysis Workform.
11.8.9 GA Analysis Workform Questions – Applicant's Responses.
11.8.10 Description of Settlement Process for Class A & B Customers.
11.8.11 Account 1595 analysis.
11.9 LRAM Disposition.
11.10 Tax Changes.
11.11 Z-Factor Claim.
11.12 Continuation of Advanced Capital Module (ACM) Rate Riders.
11.13 Summary of Bill Impact.
11.14 Rate Mitigation.
11.15 Conclusion.

11.1 Annual Adjustment Mechanism

For its' IRM application, WNP's electricity distribution rates for 2020 have been adjusted using three factors:

- Price Escalator: GDP-IPI (annual percentage change in Gross Domestic Product Implicit Price Index);
- Productivity Factor: Industry Total Factor Productivity (TFP); and
- Stretch Factor: Assigned from the PEG Benchmarking Report.

For the purposes of preparing the 2020 rate application, the Board expects WNP to use a proxy for the price cap adjustment. The price cap index is 1.05%. The price cap index is based upon the following default values:

Price Cap Index

Price Escalator (GDP-IPI)		1.50%	
Less:	Productivity Factor	0.00%	
Less:	Stretch Factor	0.45%	(WNP is in Group "IV").
Price Cap Index		**1.05%**	

(As per worksheet 16. Rev2Cost_GDP-IPI of the 2020 Rate Generator model)

The Applicant acknowledges that:

- OEB staff will update WNP's 2020 Rate Generator model with the 2020 Price Cap parameters once they are available as noted in the "Filing Requirements"[6]; and
- The annual adjustment mechanism will apply to distribution rates (fixed and variable charges) uniformly across all customer rate classes.

WNP confirms the Price Cap index adjustment has been applied to distribution rates (fixed and variable) uniformly across all customer rate classes and that the index adjustment has not been

[6] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Sub-section 3.2.1, pages 6 and 7

applied to the following components of distribution rate components as per the "Filing Requirements"[7]:

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

11.2 Accuracy of Billing Determinants

WNP confirms the accuracy of the billing determinants that were pre-populated in the 2020 Rate Generator model (worksheet "4. Billing Det. For Def-Var").

11.3 Revenue-Cost Ratio Adjustments

The Applicant's Revenue-Cost ratio adjustments were approved in Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110) and the Applicant proposes <u>no</u> further adjustments are required in 2020.

[7] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Sub-section 3.2.1.1 page 7

11.4 Rate Design for Residential Electricity Customers

As per Board's policy, "*A New Distribution Rate Design for Residential Electricity Customers*"[8], the report required electricity distributors to transition to a fully fixed monthly distribution service charge for residential customers over a four-year period beginning in 2016.

WNP commenced transitioning its Residential customers to a fully fixed monthly distribution service charge in its 2016 Cost of Service rate application (EB-2015-0110). As noted in its 2019 IRM rate application which was approved by the OEB (EB-2018-0076), 2019 was the fourth and final rate year of "Residential Rate Design" transition to a fixed charge with no variable rate for Wellington North Power Inc.'s residential customers.

The OEB's Addendum to "Filing Requirements"[9] states *"in 2019, the fourth transition year, most distributors made their final upward adjustment required by the rate design policy and their residential rates have transitioned to a fully fixed structure."* As the Applicant has transitioned to a fully (100%) fixed monthly distribution service charge for residential customers, WNP is requesting continuance of a fully fixed monthly distribution service charge for residential customers to remain compliant with the OEB's policy.

WNP has calculated the 10th percentile Residential customer's consumption using the most recent annual billed data (i.e. January 1st 2018 to December 31st 2018) using the methodology described in the Applicant's previous IRM applications[10]. Using 2018 Residential billed date, the 10th percentile was 300.68 kWh and the Applicant has included this usage worksheet "20. Bill Impact" of the Rate Generator model to show the total monthly bill impact for a low-volume consumer is $0.47 or 0.63% above current 2019 electricity bills.

[8] Board policy "A New Distribution Rate Design for Residential Electricity Customers" (EB-2014-0210), April 2, 2015
[9] OEB's Addendum to Filing Requirements (issued July 15, 2019), page 16
[10] EB-2018-0076 for approval of 2019 distribution rates and 2016 Cost of Service rate application (EB-2015-0110)

11.5 Approval for Adjustments to Current Retail Transmission Service Rates

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

On June 28, 2012, the Ontario Energy Board issued revision 4.0 of the Guideline G-2008-0001 Electricity Distribution Retail Transmission Service Rates (the "Guideline")[11]. This Guideline outlines the information that the Board requires electricity distributors to file when proposing adjustments to their retail transmission service rates. The guideline was used to adjust WNP's RTSR's for 2020.

WNP has calculated the adjustments to the current Retail Transmission Service Rates as approved in the Applicant's latest rate application (EB-2015-0076) where 2019 Distribution Rates were reviewed and approved. The proposed rates are based on the 2018 RRR filing 2.1.5 "Demand and Revenue" kWh and kW values with kWh loss adjusted consumption used.

The 2020 Rate Generator model has been updated by OEB staff[12] to reflect the most recent Uniform Transmission Rates ("UTRs) and Sub-Transmission Rates as approved by the OEB in Hydro One's Decision and Order EB-2017-0049 for rates approved on an interim basis and implemented July 1st 2019.

Detailed calculations can be found in the 2020 IRM Rate Generator model (worksheets 10 to 14) with adjusted RTSR's flowing into worksheet "19. Final Tariff Schedule".

[11] Guideline G-2008-0001 Electricity Distribution Retail Transmission Service Rates

[12] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018 - Section 3.2.4 "Electricity Distribution Retail Transmission Service Rates, page 10

A summary of the proposed adjustment to the Current Retail Transmission Service Rates are shown in the tables below:

Proposed RTSR - Network

Rate Class	Unit	Current RTSR – Network	Proposed RTSR - Network	Change	
Residential	kWh	$0.0068	$0.0066	($0.0002)	-3%
General Service <50kW	kW	$0.0063	$0.0061	($0.0002)	-3%
General Service 50 - 999kW	kW	$2.6230	$2.5505	($0.0725)	-3%
General Service 1000 - 4999kW	kW	$2.7859	$2.7089	($0.0770)	-3%
Unmetered Scattered Load	kWh	$0.0063	$0.0061	($0.0002)	-3%
Sentinel Lighting	kW	$1.9880	$1.9331	($0.0549)	-3%
Streetlights	kW	$1.9780	$1.9233	($0.0547)	-3%

Proposed RTSR - Line & Transformation

Rate Class	Unit	Current RTSR – Connection	Proposed RTSR - Connection	Change	
Residential	kWh	$0.0052	$0.0056	$0.0004	8%
General Service <50kW	kW	$0.0043	$0.0046	$0.0003	8%
General Service 50 - 999kW	kW	$1.7482	$1.8855	$0.1373	8%
General Service 1000 - 4999kW	kW	$1.9167	$2.0672	$0.1505	8%
Unmetered Scattered Load	kWh	$0.0043	$0.0046	$0.0003	8%
Sentinel Lighting	kW	$1.3798	$1.4882	$0.1083	8%
Streetlights	kW	$1.3518	$1.4580	$0.1062	8%

Reasoning for the change in RTSR rates:

In the 2020 IRM Rate Generator model, worksheet "20. Bill Impacts", for each rate class there is a note against the RTSR – Connection Line & Transformation charge stating "*In the manager's summary, discuss the reasoning for the change in RTSR rates*". This comment appears because the RTSR – Line and Transformation charge has increased by more than 4% between current rates and proposed rates. As noted in the "Proposed RTSR – Line & Transformation" table above, this component has increased by 8% for each of WNP customer rate classes and this is a consequence of the increases to the latest Hydro One Sub-Transmission rates for 2019[13] (July 1 to Dec 31) and 2020 when compared to 2018 and 2019 (Jan 1 to Jun 30) rates. Hydro One Sub-

[13] As approved by the OEB in Hydro One's Decision and Order EB-2017-0049 for rates approved on an interim basis and implemented July 1st 2019

Transmission rates are shown in worksheet "11. RTSR – UTRs & Sub-Tx" of the 2020 IRM Rate Generator model. The table below summarises the change in Hydro One Sub-Transmission rates, most notably the Transformation Connection Service rate increasing by 12.9%, which has resulted in Applicant's proposed RTSR – Connection Line & Transformation charge increasing beyond 4% for each of WNP's customer rate classes:

Hydro One Sub-Transmission Rates

Rate Description	Unit	2018 and 2019 (Jan 1 - Jun 30) Rate	2019 Jul 1 - Dec 31) and 2020 Rate	Change
Network Service Rate	kW	$3.1942	$3.2915	3.0%
Line Connection Rate	kW	$0.7710	$0.7877	2.2%
Transformation Connection Service Rate	kW	$1.7493	$1.9755	12.9%
Both Line and Transformation Connection Service Rate	kW	$2.5203	$2.7632	9.6%

The Applicant also requests the opportunity to update the RTSRs included in this IRM application should the RTSR's charged to WNP change before the rates applied for in this application are approved and in effect.

11.6 Continuation of Low Voltage Service Rate

Pursuant to the Decision and Rate Order in WNP' 2016 Cost of Service rate application (EB-2015-0110), the Applicant requests to continue with the current Low Voltage Service Rates that were approved in that proceeding.

11.7 Continuation of Specific Service Charges and Loss Factors

Pursuant to the Decision and Rate Order in WNP' 2016 Cost of Service rate application (EB-2015-0110), the Applicant requests to continue with the Specific Service Charges and Loss Factors that were approved in that proceeding.

11.8 Review and Disposition Group 1 Deferral and Variance Account Balances

In the "Filing Requirements"[14], section 3.2.5 "*Review and Disposition Group 1 Deferral and Variance Account Balances*" makes reference to the Report of the Board on Electricity Distributors' Deferral and Variance Account Report (the "EDDVAR Report"). Under the Price Cap IR, the distributors' Group 1 audited balances will be reviewed and disposed if the present disposition threshold of $0.001 per kWh (debit or credit) is exceeded. Distributors are required to file the Group 1 balances as of December 31st 2018 to determine if the threshold has been exceeded.

WNP has updated the deferral / variance continuity schedule in the 2020 IRM Rate Generator model (worksheet "3. Continuity Schedule") using balances as at December 31st 2018. The principal adjustments for 1588 and 1589 in 2018 were the final entries made to correct the balances from the 2016 correction to unbilled revenue and were discussed in previous IRM applications[15]. The outcome of the updated continuity schedule is the threshold has <u>not</u> been

[14] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Section 3.2.5 pages 10-12
[15] WNP IRM rate application EB-2018-0076 and EB-2017-0082

exceeded. The threshold verification as per worksheet 4 of the 2020 IRM Rate Generator Model is provided below:

Threshold Test

Total Claim (including Account 1568))	$35,196	
Total Claim for Threshold Test (All Group 1 Accounts)	$35,196	
Threshold Test (Total claim per kWh)	$0.0004	Claim does not meet the threshold test

As per section 3.2.5 of the "Filing Requirements"[16], an applicant may elect to dispose of the Group 1 account balances even if they are below the threshold. WNP confirms that the Applicant is <u>not electing</u> to dispose of Group 1 balances through this rate application.

The table below confirms that in this application, WNP is requesting <u>no</u> new Deferral Variance Rate Riders (proposed Rate Riders are shown in the last column which has a zero ($0) value):

Deferral-Variance Account Rate Riders

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	allocated based on Total less WMP 1580	1584	1586	allocated based on Total less WMP 1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	25.4%	87.5%	25.4%							0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	11.6%	12.5%	11.6%							0
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	18.3%	0.0%	18.3%							0
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	44.0%	0.0%	44.0%							0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.0%	0.0%	0.0%							0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%							0
STREET LIGHTING SERVICE CLASSIFICATION	0.7%	0.0%	0.7%							0
Total	100.0%	100.0%	100.0%	0	0	0	0	0	0	0

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

The applicant confirms that no adjustments have been made to balances previously approved by the OEB on a final basis.

[16] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Section 3.2.5 page 10-12

11.8.1 Deferral and Variance Account Analysis

The table below reconciles the Continuity Schedule - principal and interest, balances as at December 31st 2018 against the year-end RRR filings as at December 31st 2018.

2018 Continuity Schedule and 2018 Year-End RRR Filings Reconciliation

				Finance Balance at 31-Dec-2018			
Item	Account	Account No.	RRR Filing at 31-Dec-2018	Principal	Interest	Principal + Interest + Unbilled Changes	Variance
			A	B	C	D = B + C	E = A - D
(a)	LV Variance Account	1550	$297,189	$286,889	$10,299	$297,188	$1
(b)	Smart Metering Entity Charge Variance	1551	($4,642)	($4,564)	($78)	($4,642)	$0
(c)	RSVA - Wholesale Market Service Charge	1580	($467,996)	($470,047)	($17,352)	($487,399)	$19,403
(d)	RSVA - WMS CBR Class A	1580	$0	$0	$0	$0	$0
(e)	RSVA - WMS CBR Class B	1580	$19,402	$18,390	$1,012	$19,402	$0
(f)	RSVA - Retail Transmission Network Charge	1584	$57,673	$55,834	$1,840	$57,674	($1)
(g)	RSVA - Retail Transmission Connection Charge	1586	$151,946	$148,085	$3,860	$151,945	$1
(i)	RSVA - Power	1588	$72,587	$73,964	($1,378)	$72,586	$1
(j)	RSVA - Global Adjustment	1589	($83,309)	($85,265)	$1,955	($83,310)	$1
(k)	Disposition and Recovery/Refund of Regulatory Bal (2014)	1595	$30,564	$43,193	($12,630)	$30,563	$1
(l)	Disposition and Recovery/Refund of Regulatory Bal (2016)	1595	$20,147	$35,696	($15,547)	$20,149	($2)
						Total Variance	**$19,407**

Explanations of Variances:

(i) <u>Wholesale Market Service Charge</u>

The difference in the Wholesale Market Service Charge is equal to the balances in the "WMS – Sub-account CBR Class B" as expected.

(ii) <u>Rounding</u>

All accounts with a variance of (1) or 1 are rounding issues.

11.8.2 Wholesale Market Participants

WNP does not have any Wholesale Market Participants.

11.8.3 Capacity Based Recovery (CBR)

WNP has followed the "Accounting Guidance on Capacity Based Recovery" issued by the OEB on July 25th 2016. The variance recorded in Account 1580 – Variances – WMS, sub-account CBR Class B is the difference between the billed WMS revenues of $0.0004/kWh and the charges from the IESO under Charge Type 1351. Class A customers are billed their share of the actual Capacity Based Recovery, charged by the IESO under Charge Type 1350, based on their respective Peak Demand Factor.

In this IRM rate application, WNP is <u>not</u> requesting disposal of CBR balances and therefore the Applicant is <u>not</u> seeking a CBR Rate Rider for its rate-classes.

Number of Class A Customers (switching from Class B to Class A):

- In 2017, the Applicant had two (2) customers who switched from Class B to Class A on July 1st 2017.
- In 2018, the Applicant had:
  - An additional four (4) customers who switched from Class B to Class A on July 1st 2018.
  - The two (2) customers who switched from Class B to Class A on July 1st 2017 remained as Class A customers during all of 2018.
  - For clarity: from July 1st 2018, WNP had six (6) Class A customers.
- These customers' usage and demand has been provided in worksheet "6. Class A Consumption Data".

Number of Class A Customers Switching to Class B:

There have been no Class A customers switching back to Class B.

11.8.4 Global Adjustment

WNP's non-RPP Class B customers are billed using the IESO's Global Adjustment 1st Estimate as posted on the IESO website. The GA variance account 1589 RSVA – Global Adjustment captures the difference between the amounts billed to the non-RPP customers on 1st estimate and the actual amount paid by WNP to the IESO for non-RPP customers.

As noted, WNP had:

- Two (2) customers transition from Class B to Class A for Global Adjustment in 2017 and;
- An additional four (4) customers transition from Class B to Class A for Global Adjustment in 2018.

Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor.

11.8.5 Commodity Accounts 1588 and 1589

WNP confirms that it follows the OEB's letter dated May 23rd 2017 "Guidance on the Disposition of Accounts 1588 and 1589" and acknowledges that:

- RPP settlement true-up claims are conducted monthly;
- The balances in WNP's RSVA Power (1588) and Global Adjustment (1589) variance accounts reflect RPP settlement amounts pertaining to the period January 2015 to December 2018.

WNP also confirms that it has appropriate controls, processes and systems in place in order to:

- Accurately and on a timely basis calculate RPP transactions and claims to the IESO;
- Provide reasonable assurance of the validity and accuracy of RPP claims;
- Accurately describe the processes conducted to submit RPP claims to the IESO if requested;
- Determine the amount of the settlement claims that pertain to RPP true-up adjustments for the previous fiscal year.

11.8.6 Certification of Evidence

Certification of Evidence Section 3.2.5.3 of Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications states:
"*Given issues have arisen with commodity accounts 1588 RSVA Power and 1589 RSVA GA balances, the OEB now requires a certification by the Chief Executive Officer (CEO), or Chief Financial Officer (CFO), or equivalent. The application must include a certification that the distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.*"

I, James Klujber, President and Chief Executive Officer of Wellington North Power Inc. certify that Wellington North Power Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed as included in the Applicant's application for May 1st 2020 electricity distribution rates.

Original signed by James Klujber

James Klujber

Chief Executive Officer / President
Wellington North Power Inc.

11.8.7 Status Update on Implementation of New Accounting Guidance

The Addendum to Filing Requirements for Electricity Distribution Rate Applications released on July 15th 2019 states:

> *"distributors are to provide a status update on the implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances."*

WNP confirms it has implemented the new accounting guidance related to Accounts 1588 and 1589[17] as per OEB's letter. The LDC implemented it in September 2019 which included a review of balances from January 1st 2019 onwards.

The Applicant is planning to submit a Cost of Service (CoS) rate application in 2020 for May 1st 2021 distribution rates, in which the LDC will be requesting disposition of 1588 and 1589 account balances. As part of preparing for this CoS application, WNP will conduct a review of historical 1588 and 1589 balances since they were last disposed in their 2016 Cost of Service Rate application.[18]

11.8.8 Global Adjustment (GA) Analysis Workform

Section 3.2.5.2 of the "Filing Requirements"[19] states:

> *"Starting for 2018 rate applications, all distributors were required to complete the GA Analysis Workform. The new workform will help the OEB assess if the annual balance in Account 1589 is reasonable."*

WNP has filed a copy of its' "GA Analysis Workform" for years 2015, 2016, 2017 and 2018.

The Applicant has provided responses to "Appendix A Questions" in section "11.8.9 GA Analysis Workform Questions – Applicant's Responses" below.

[17] OEB letter to all LDCs "Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment" issued February 21st 2019
[18] EB-2015-0110 – WNP's 2016 Cost of Service rate application with account balances as at December 31st 2014
[19] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Section 3.2.5 page 10-12

11.8.9 GA Analysis Workform Questions – Applicant's Responses

Below are WNP's responses to the questions that were included in Appendix A of the OEB's "GA Analysis Workform Instructions" guide.[20]

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

Reconciliation of Account 1588 - 2018

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	$72,586	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation		
Sub-Total Reversals from previous year (A):		
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other - No disposition is requested so "Total Claim" column is $0 on Continuity Schedule	($72,586)	
Sub-Total Principal Adjustments for 2018 consumption (B)		
Total Principal Adjustments shown for 2018 (A + B)		
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule	$0	

[20] "GA Analysis Work Form Instructions" updated on July 15, 2019, Appendix A, pages 15, 16 and 17

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

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

WNP's Response:

WNP follows approach (a) - CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively. This approach has been used consistently for all the data in our continuity schedule.

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11. Questions on CT 1142

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

WNP's Response:

WNP uses the Global Adjustment (GA) 1st Estimate rate that is posted on the IESO's website when submitting the settlement forms. The GA 1st Estimate is used for billing all RPP customer rate classes.

All WNP customers are on a monthly calendar billing cycle (i.e. 1st to 30th/31st).

WNP estimates the RPP related GA based on actual smart meter data for that calendar month less an estimated portion that are with a retailer plus any non-smart meter volume (USL and Sentinel) and apply the 1st Estimate GA rate. The following month the amount above is trued up to the Actual GA rate and a true-up adjustment is included in that following month's claim.

    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.

WNP's Response:

WNP uses actual smart meter data for the calendar month for TOU and prior month for Tier 1&2. These are trued up every quarter with the true up adjustment being submitted to the IESO.

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

WNP's Response:
Yes, WNP has completed the true-up 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?

WNP's Response:
December 2018 was trued-up in January 2019. WNP completed its quarterly reconciliation activity (as described above) and accrued the true-up to December 2018

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

WNP's Response:
Yes.

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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).

WNP's Response:
CT 148 is divided based on RPP/non-RPP kWh consumption and then booked into Account 1588 and 1589 respectively

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.

WNP's Response:
WNP uses the actual split percentage for RPP/non-RPP kWh consumption each month at the time that the IESO invoice is available. Since July 2017 Class A non-RPP consumption has been excluded from this calculation.

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?

WNP's Response:

Actual current month metered data from WNP's retail settlement provider is used for interval customers paying HOEP and GA.

Actual current month smart meter data at an estimated percentage for the retailer portion (using prior month percentage) is used for retailer enrolled customers paying contract price and GA.

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?

WNP's Response:

When CT148 is divided and recorded in the DVA accounts the actual division between RPP/non-RPP consumption is known. No True up is required.

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?

WNP's Response:

Not applicable.

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

WNP's Response:

Yes.

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

<u>Questions on Principal Adjustments - Accounts 1588 and 1589</u>

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

WNP's Response:

No request has been made for disposition of any accounts since WNP's 2016 Cost of Service. The materiality threshold has never been reached.

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.

WNP's Response:

Not applicable.

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.

WNP's Response:

Not applicable.

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

WNP's Response:

Yes.

11.8.10 Description of IESO Settlement Process for Class A & B Customers

The approach that WNP settles with the IESO is determined by:

a) Whether the customer is a Regulated Price Plan ("RPP") consumer; and
b) Whether the customer is a Class A or Class B consumer.

It is not dependent on the rate class. WNP has consistently applied its GA process since it completed the OEB's Global Adjustment questionnaire in 2016 and every subsequent year.

WNP's customer classification process can be summarized as follows:

Class A Customers.

For WNP, Class A customers that opted-in to the Industrial Conservation Initiative (ICI) effective July 1, 2017, on an annual basis, the average monthly peak demand for all GS>50 kW customers are reviewed to determine if any customers qualify as a Class A customer for the next ICI adjustment period. Class A customers are billed using their peak demand factor (PDF) multiplied by the actual total monthly Global Adjustment published by the IESO. The amount billed to Class A customers for Class A GA is equal to the amount charged by the IESO for Class A GA (charge type 147). WNP conducts monthly validation to ensure the amount billed to Class A customers for Class A GA equals the amount billed by the IESO for Class GA so the resulting Class A GA variance is always nil.

Class B Customers.

For its Class B customers, WNP confirms customer eligibility for the RPP as prescribed in Ontario Regulation 95/05 through monthly bill testing and upon set-up. Residential and GS<50 kW customers that are residential complexes are eligible and must self-declare the number of units. For General Service>50 kW customers not otherwise eligible and using at least 150,000 kWh but no more than 250,000 kWh per year, WNP reviews the general service accounts annually to determine low volume status based on the most recent calendar year. The accounts are reviewed and changes are signed off by the Regulatory Manager to take effect in the next billing period.

If a customer enrolls with a retailer, the billing system flags the account to exclude it from the RPP settlement process. Any customers enrolled with a retailer or paying HOEP and not a Class A customer, pay Class B GA and are charged the GA 1st Estimate rate on their monthly invoice.

All customers are billed monthly, on a calendar month basis, for the actual consumption in the prior month (i.e. January 1st to January 31st consumption is billed to customers in February).

WNP confirms that GA rate is applied consistently for all billing and unbilled revenue transactions for all non-RPP Class B customers in all rate classes.

RPP/TOU Settlement Process

During 2018, for the settlement month, WNP used the:

- GA 1st Estimate Rate posted on the IESO website.
- Current actual month Net System load Shape (NSLS) Weighted Average Price (WAP) price from Utilismart (retailer settlement provider).
- GA Actual Rate posted on the IESO website is used for the true-up reconciliation. The variances are recorded and reflected in RSVA Power 1588 and RSVA GA 1589 on a monthly basis and reported to the OEB quarterly.

When completing the monthly RPP/TOU submission via the IESO Portal, WNP uses a bottom up approach. To calculate the initial monthly submission, WNP uses:

Calculation	Description	Source
Start	Wholesale kWh consumption	3rd party settlement service provider
Less:	Non-RPP kWh: Retailer customers interval metered (MIST) data	3rd party settlement service provider
Less:	Non-RPP kWh: Retailer-enrolled Residential & GS<50kW customers	Monthly metered data
Less:	Street Lights (due to being billed on Spot pricing – i.e. non RPP)	3rd party settlement service provider
Add:	MicroFIT and FIT generation kWh energy volume	3rd party settlement service provider
Equals	Net System Load Shape (NSLS) – this represents the RPP kWh consumption	

IESO Settlement of RPP kWh – market price

The NSLS (estimated RPP kWh) are split between:

a) Actual current month consumption data for GS>50 Interval and Street Light RPP customers from Utilismart;
b) Actual current month metered TOU On-peak, Mid-peak and Off-peak data for Residential and GS<50kW; and
c) Tier 1 and Tier 2 block rates - estimated consumption data for Unmetered Scattered Load (USL) and Sentinel customers paying RPP based on prior month actual RPP billed.

For each RPP category the associated RPP pricing less a monthly weighted average price is used to derive RPP settlement amounts with the IESO.

WNP validates the above with a top down approach by comparing the actual month Net System Load Shape (NSLS) provided by Utilismart, and then deducts the non-RPP data, gathered from our billing system, to validate the RPP volume. The above usage data is also compared to actual

billed data in the following month to confirm that the usages used in the submission are accurate and any differences immaterial.

True-Up Process

Once the IESO publishes the Final GA rate for the month (typically the 14th day after the consumption month), WNP updates the spreadsheet model with this rate. The model calculates the monetary variance between the billed 1st GA Estimate and the Actual GA rate on the kWh consumption submitted to the IESO on/before 4th business day. Any monetary variance is applied to next month's IESO submission.

When the IESO invoice is received, based on the division of the RPP consumption from non-RPP consumption, the GA invoice amount is either allocated to the cost of power or GA.

Having the final GA values on the IESO invoice also enables the calculation of variances from the information submitted in the 1598 filing. This information is then submitted as part of the 1598 filing to the IESO the following month.

Quarterly Reconciliation

WNP extracts actual customer RPP billed data from its billing system (CIS NorthStar) for the prior quarter quarterly basis and compares it to the data filed with the IESO for the corresponding period to ensure the accuracy of the submission is maintained on a regular basis.

The GA Analysis Workform is also used by WNP to verify actual data used above is accurate and posted to the appropriate accounts. Any reconciling differences are accrued into the appropriate fiscal year and settled in the month when the reconciliation is complete.

Embedded Generation

The settlement with the IESO relating to embedded generation (FIT and MicroFIT) is performed on the IESO contract price for each MicroFIT / FIT agreement versus TOU On-Peak and Off-Peak rate on a monthly basis.

Class A Customers Usage

WNP also submits the actual current month's volume of Class A customer usage.

The Embedded Generation and Class A customer actual current month usage are retrieved from Utilismart.

Embedded Distributors

WNP confirms that it has no embedded distribution customers.

Control & Oversight

In terms of Control and Oversight, WNP follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process where possible. Prior to submitting monthly settlement submissions to the IESO, information is prepared by the Finance Manager and then reviewed and validated by the Regulatory Manager.

Furthermore, WNP does monthly bill validation for each class of customer when producing monthly bills which involves checking the various charges based on approved rates and ensures all correct general ledger accounts are used.

11.8.11 Account 1595 Analysis

As per the "Filing Requirements", WNP has completed the "Account 1595 Workform" as provided by the OEB (*version 1.0, issued June 27th 2019*). Within this workform, the Applicant has selected the years of 2014 and 2016 for "1595 Rate Years Requested for Disposition"; however WNP is not requesting account balance disposition in this 2020 rate application.

a) 1595 – 2014 Rate Year

The table below summarizes the information populated in the "Account 1595 Workform" for 2014:

Component	Total Balance Approved for Disposition	Rate Rider Amounts Returned	Total Residual Balance	Returned Variance
Total Group 1 and Group 2 Balances Exc. Acct 1589 - GA	$20,042	$21,016	($945)	-4.9%
Account 1589 – Global Adjustment	($274,009)	($305,616)	$31,510	-11.5%
Total Group 1 and Group 2 Balances	**($253,967)**	**($284,600)**	**$30,633**	**-12.1%**

As per the "Filing Requirements"[21], because the residual balance variance in the component "Account 1589 – Global Adjustment" is +/-10% it is deemed as material and requires further analysis and explanation. In summary, this variance is caused by higher actual kWh / kW metered energy usage compared to the forecasted metered energy usage as explained below.

In the Applicant's 2014 IRM rate application, EB-2013-0178, WNP requested disposition of Group 1 accounts, which had a total credit balance of $253,967 as of December 31st 2012. In its Decision and Order, EB-2013-0178, the Board approved the disposition of WNP's Group 1 accounts with the balances to be disposed over a one-year period from May 1st 2014 to April 30th 2015.[22] Of the Group 1 accounts approved for disposition, the RSVA – Global Adjustment,

[21] OEB's Addendum to Filing Requirements (issued July 15, 2019) and "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Appendix A, pages 32 and 33

[22] OEB Decision and Order EB-2013-0178, dated March 13, 2014, "Review and Disposition of Group 1 Deferral and Variance Account Balances pages 4 to 6

account 1589, had a residual credit balance of $274,009. The table below summarizes the Board-approved Rate Riders applicable to Non-RPP customers for disposal of the credit balance of $274,009 for the RSVA – Global Adjustment account 1589.

2014 IRM Filing - EB-2013-0178					
Rate Class	**Billed kWh for Non-RPP Customers**	**Estimated kW for Non-RPP Customers**	% of Total non-RPP kWh	**Rate Rider**	1589 GA
	[A]	[B]	[C]	[D]	[E] = [A] or [B] x[D]
Residential	3,625,931		5.4%	$ (0.0041)	($14,882)
General Service <50kW	1,434,587		2.1%	$ (0.0041)	($5,888)
General Service 50-999kW	18,188,373	46,367	27.2%	$ (1.6100)	($74,652)
General Service 1,000 - 4,999kW	42,769,242	97,039	64.1%	$ (1.8090)	($175,542)
Street Lighting	711,946	1,907	0.0%	$ (1.5320)	($3)
Sentinel Lighting	29,261	80	0.0%	$ (1.5065)	($120)
Unmetered Scattered Load	663		1.1%	$ (0.0041)	($2,922)
Total	**66,760,003**	**145,393**	**100%**		**($274,009)**
					($274,009)

The billed kWh / kW energy volumes used to calculate the GA Rate Riders were derived from WNP's energy load forecast approved by the OEB in the Applicant's 2012 Cost of Service rate application EB-2011-0249[23]. (Note: In its 2014 IRM rate application, WNP did <u>not</u> update the kWh or kW with latest actuals.)

As per Board's Decision and Order and subsequent Rate Order[24] (EB-2013-0179), WNP applied the Rate Rider to all Non-RPP customer bills for energy consumed during the period May 1st 2014 to April 30th 2015. This Rate Rider was known as "*Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers*".

The table below illustrates the revenues returned to Non-RPP customers through the *Rate Rider for Disposition of Global Adjustment Account (2014)* by rate-class. This table also shows the actual metered kWh and kW for WNP Non-RPP customers over the 12-month Rate Rider disposition period of May 1st 2014 to April 30th 2015:

[23] kWh and kW energy volumes as per WNP's 2012 Cost of Service rate application, OEB Decision and Order, issued September 20, pages 23 to 27.
[24] Rate Order, EB-2013-0178, issued April 16th 2014.

Actual kWh /kW for Non RPP customers and Variance Analysis

Actual Metered kWh / kW - May 2014 to April 2015					Variance - Forecast Less Actual			
Rate Class	Actual Metered kWh for Non-RPP Customers	Actual Metered kW for Non-RPP Customers	Rate Rider	Revenues Returned to Customers	Metered kWh for Non-RPP Customers	Metered kW for Non-RPP Customers	Revenues Returned to Customers	Variance to Forecast Revenue
	[F]	[G]	[H] = [D]	[I] = [F] or [G] x [H]	[J] = [A] - [F]	[K] = [B] - [G]	[L] = [J] or [K] x [H]	[M] = [L] / [E]
Residential	1,395,280		$ (0.0041)	($5,721)	2,230,651		($9,162)	
General Service <50kW	2,549,137		$ (0.0041)	($10,451)	(1,114,550)		$4,563	
General Service 50-999kW	17,641,144	52,323	$ (1.6100)	($84,241)	547,229	(5,956)	$9,588	
General Service 1,000 - 4,999kW	49,461,825	111,725	$ (1.8090)	($202,110)	(6,692,583)	(14,686)	$26,568	
Street Lighting	720,792	2,009	$ (1.5320)	($3,078)	(8,846)	(102)	$3,075	
Sentinel Lighting	25,263	10	$ (1.5065)	($15)	3,998	70	($105)	
Unmetered Scattered Load	5,733		$ (0.0041)	($24)	(5,070)		($2,899)	
Total	**71,799,174**	**166,067**		**($305,640)**	**(5,039,171)**	**(20,674)**	**$31,630**	-11.5%

The above table shows the following information:

- WNP disposed of (returned) -$305,640 to its Non-RPP customers during the 12-month disposition period. (In the 1595 Workform, WNP shows a GA disposition amount of -$305,616: this is a minimal variance of $24).
- Actual metered usage of 71,799,174 kWh is 7.5% above the forecasted energy volume of 66,760,003 kWh which used to calculate the GA Rate Rider amounts in WNP's 2014 IRM rate application (EB-2013-0178).
- Actual metered usage of 166,067 kW is 14.2% above the forecasted energy volume of 145,393 kW which used to calculate the GA Rate Rider amounts in WNP's 2014 IRM rate application (EB-2013-0178).
- **Conclusion**: Due to higher energy usage (kWh and kW) than forecasted, WNP disposed of an additional $31,630 above the RSVA Global Adjustment account balance of -$274,009 which explains the variance of 11.5% in the 1595 Workform. (In the 1595 Workform, WNP shows a GA disposition total residual balance amount of $30,564: this is a minimal variance of -$1,066).

b) 1595 – 2016 Rate Year

The table below summarizes the information populated in the "Account 1595 Workform" for 2016:

Component	Total Balance Approved for Disposition	Rate Rider Amounts Collected / Returned	Total Residual Balance	Collection / Returns Variance
Total Group 1 and Group 2 Balances Exc. Acct 1589 - GA	$85,423	$3,311	$4,000	3.9%
Account 1589 – Global Adjustment	$153,328	$14,911	$16,147	9.7%
Total Group 1 and Group 2 Balances	**$238,751**	**$18,222**	**$20,147**	**7.6%**

As the residual balance variance in each component is below +/-10%, WNP believes the amount is immaterial and requires no further analysis or explanation.

11.9 LRAMVA Disposition

WNP is <u>not</u> applying for a Lost Revenue Adjustment Mechanism Variance Account (LRAM-VA) disposition in this application because the Applicant deems the current balance is immaterial. (The Applicant last disposed its LRAM-VA account in its 2016 Cost of Service rate application (EB-2015-0110) with account balances as at December 31st 2014[25].)

WNP has not updated the 2020 IRM Generator model (worksheet 3. Continuity Schedule) with the balance as at December 31st 2018 for this account as per instructions within the model - i.e. "LRAM Variance Account (only input amounts if applying for disposition of this account)".

[25] Wellington North Power Inc. 2016 Cost of Service rate application – Settlement Proposal, Section 4.2.1 LRAM and LRAMVA Disposition Calculation, page 61

11.10 Tax Changes

WNP has completed the Shared Tax Sharing information (IRM Rate Generator worksheets 8 and 9). The result of the model shows there have been no tax changes that would cause a need for tax sharing at this time.

11.11 Z Factor Claim

WNP is not requesting the recovery of costs associated with unforeseen events in this application.

11.12 Continuation of Advanced Capital Module (ACM) Rate Riders

WNP received approval for the inclusion of an Advanced Capital Module (ACM) Rate Rider, applicable to all rate classes effective from May 1st 2018, as per the OEB's Decision and Order regarding the Applicant's 2018 IRM rate application (EB-2017-0082) as noted below:

> *"**Findings***
>
> *The OEB finds that the proposed ACM amount to be disposed through rate riders, as calculated in the 2018 ACM Model, is consistent with the settlement proposal in Wellington North Power's 2016 cost of service application, and with updated parameters and data on customers kWh and kW as provided in the application and in responses to interrogatories. The rate riders will be in effect until the next cost of service based rate order".*[26]

The approved rate riders are referred to as "Rate Rider for Recovery of Advanced Capital Module (2018)" in WNP's 2018 and 2019 Tariff of Rates and Charges.

[26] Wellington North Power Inc.'s 2018 IRM application: Decision and Order (EB-2017-0082), March 22, 2018, Section 8 "Advanced Capital Module (ACM), pages 8 and 9.

The ACM Rate Rider for revenue recovery relates to the Advanced Capital Module project that was filed with Wellington North Power Inc.'s 2016 Cost of Service rate application (EB-2015-0110).[27] This capital investment project is the replacement of an aged and deteriorated municipal substation (MS3) in 2018 which was included in the LDC's 5-year Distribution System Plan as a component of Wellington North Power Inc.'s 2016 Cost of Service Rate Application.

Within the Applicant's 5-year Distribution System Plan (DSP) plan, filed as a component of its 2016 Cost of Service rate application (EB-2015-0110)[28], the year 2018 included the replacement of MS3 substation[29]. As per the DSP plan, in 2018, WNP commenced work on the replacement of the substation and was energized and put into service during Quarter 4 of 2018 as planned.

Through its 2018 IRM application, EB-2017-0082, the OEB approved the following Rate Riders, effective from May 1st 2018 until the next cost of service based rate order:

Rate Rider for Recovery of Advanced Capital Module (2018)

Rate Class	Fixed Rate	Variable Rate	
		kWh	kW
Residential	$ 1.47		
General Service <50kW	$ 1.77	$ 0.0008	
General Service 50-999kW	$ 11.73		$ 0.1118
General Service 1,000 - 4,999kW	$ 95.84		$ 0.1297
Unmetered Scattered Load	$ 1.20	$ 0.0007	
Sentinel Lighting	$ 0.31		$ 1.1605
Street Lighting	$ 0.07		$ 0.0751

By way of this 2020 IRM application, WNP is requesting the continuation of the "Rate Riders for Recovery of Advanced Capital Module (2018)" applicable to all rate classes and at the rates detailed in the table above for the 2020 rate year. (In its 2019 IRM rate application (EB-2018-0076), the OEB approved continuation of the ACM Rate Riders at the rates detailed above.)

[27] Wellington North Power Inc.'s 2016 Cost of Service application: Decision and Rate Order (EB-2015-0110), March 31, 2016, Sub-section 3.1.1 Advanced Capital Module
[28] Wellington North Power Inc. 2016 Cost of Service application (EB-2015-0110), Exhibit 2, Appendix 2A
[29] Wellington North Power Inc. 2016 Cost of Service application (EB-2015-0110), Exhibit 2, Appendix 2A, section 5.4.5.3.2 MS3 Substation re-build (2018) – Advanced Capital Module, page 216-226

11.13 Summary of Bill Impacts

The service and rate classifications, together with the associated electricity distribution rates included in the 2020 IRM models, are those approved by the Board in its Decision and Order in WNP's 2019 IRM rate application EB-2018-0076.

The table below summarizes the effects of the 2020 rate adjustments and overall bill impacts proposed in this application for the default customer profile in each customer rate class for RPP and non-RPP pricing:

Total Bill Impact

					Sub-Totals of Bill Components A + B + C				Total Bill *(including HST and 8% Ont. Rebate for Elec Consumers)*			
					Current Board Approved Amount	Proposed 2019 Amount	Change in		Current Board Approved Amount	Proposed 2018 Amount	Change in	
Customer Class	RPP or Non-RPP	kWh	kW	Load Factor			$	%			$	%
Residential	RPP	750			$53.69	$54.23	$0.54	1.01%	$124.76	$125.32	$0.57	0.45%
Residential - low user *(10th percentile)*	RPP	301			$44.22	$44.66	$0.44	1.00%	$74.03	$74.50	$0.47	0.63%
General Service <50 kW	RPP	2,000			$122.42	$123.48	$1.06	0.87%	$310.46	$311.58	$1.12	0.36%
General Service 50 - 999 kW	Non-RPP	48,101	131	90%	$1,370.38	$1,385.59	$15.21	1.11%	$8,151.66	$8,168.85	$17.19	0.21%
General Service 1000 - 4999 kW	Non-RPP	781,824	1,635	90%	$17,260.83	$17,459.57	$198.74	1.15%	$126,826.46	$127,051.04	$224.58	0.18%
Unmetered Scattered Load	RPP	259			$70.24	$70.94	$0.70	1.00%	$105.26	$106.05	$0.79	0.75%
Sentinel Lighting	RPP	125	5	90%	$350.87	$354.46	$3.59	1.02%	$415.20	$419.25	$4.05	0.98%
Streetlights	Non-RPP	20,454	159	90%	$2,515.57	$2,544.97	$29.40	1.17%	$5,906.84	$5,940.06	$33.22	0.56%

Assumptions:
a) Based on TOU Rates effective May 1, 2019 for RPP customer classes
b) 8% Ont. Rebate for Electricity Customers applied only to Residential and General Service <50kW in the table above
c) Sentinel Lighting, Unmetered Scattered Load and Street Lights are based on number of connections
d) Billing Components A, B and C include: Monthly Service Charge, Distribution Volumetric, Rate Riders, Smart Meter Entity Charge (where applicable) and LV charge

11.14 Rate Mitigation

Wellington North Power Inc. does not propose any Rate Mitigation in this application because any distribution rate adjustments that have resulted in a bill impact change are within the Board's threshold requirements for all customer rate-classes.

11.15 Conclusion

The annual mechanism adjustment has been applied uniformly across all customer rate classes. As the Applicant has transitioned to a fully (100%) fixed monthly distribution service charge for residential customers in its 2020 IRM rate application, WNP is requesting continuance of a fully fixed monthly distribution service charge for residential customers to remain compliant with the OEB's rate design policy for residential customers - "*A New Distribution Rate Design for Residential Electricity Customers*"[30].

WNP is not proposing the disposition of deferral and variance accounts due to immaterial balances. This is as a consequence of the Applicant fully disposing of account balances as at December 31st 2014 as per its Board approved 2016 Cost of Service rate application (EB-2015-0110).

(For reference: in its 2019 IRM rate application (EB-2018-0076), WNP did not request disposal account balances as at December 31st 2017 due to balances not meeting the present disposition threshold of $0.001 per kWh (debit or credit.)[31]

As noted, WNP is not proposing any rate mitigation measures because, in the Applicant's opinion, the bill impact change are within the Board's threshold parameters for all customer rate classes.

The bill impact for each rate class is included in Appendix C and references to the 2020 IRM Rate Generator model in Appendix D.

[30] Board policy "A New Distribution Rate Design for Residential Electricity Customers" (EB-2014-0210), April 2, 2015

[31] Wellington North Power Inc. 2018 IRM application (EB-2018-0076), pages 22 and 23

Appendix A: Current Tariff of Rates and Charges

2019 Tariff of Rate and Charges (EB-2018-0076) have been filed on the OEB's web-portal.

Appendix B: 2020 Proposed Tariff of Rates and Charges

2020 Proposed Tariff of Rate and Charges (EB-2019-0073) have been filed on the OEB's web-portal.

Appendix C: Bill Impacts

Current vs Proposed Rates

Wellington North Power Inc. has completed the 2020 IRM model in accordance with the Ontario Energy Board's "Filing Requirements".[32] The service and rate classifications, together with the associated electricity distribution rates included in the 2020 IRM models, are those approved by the Board in WNP's 2019 IRM rate application (EB-2018-0076).

The table below summarizes the effects of the rate adjustments and overall bill impacts proposed in this application for the default customer profile in each customer rate class for RPP and non-RPP pricing:

Total Bill Impact

					Sub-Totals of Bill Components A + B + C				Total Bill *(including HST and 8% Ont. Rebate for Elec Consumers)*			
							Change in				Change in	
Customer Class	RPP or Non-RPP	kWh	kW	Load Factor	Current Board Approved Amount	Proposed 2019 Amount	$	%	Current Board Approved Amount	Proposed 2018 Amount	$	%
Residential	RPP	750			$53.69	$54.23	$0.54	1.01%	$124.76	$125.32	$0.57	0.45%
Residential - low user *(10th percentile)*	RPP	301			$44.22	$44.66	$0.44	1.00%	$74.03	$74.50	$0.47	0.63%
General Service <50 kW	RPP	2,000			$122.42	$123.48	$1.06	0.87%	$310.46	$311.58	$1.12	0.36%
General Service 50 - 999 kW	Non-RPP	48,101	131	90%	$1,370.38	$1,385.59	$15.21	1.11%	$8,151.66	$8,168.85	$17.19	0.21%
General Service 1000 - 4999 kW	Non-RPP	781,824	1,635	90%	$17,260.83	$17,459.57	$198.74	1.15%	$126,826.46	$127,051.04	$224.58	0.18%
Unmetered Scattered Load	RPP	259			$70.24	$70.94	$0.70	1.00%	$105.26	$106.05	$0.79	0.75%
Sentinel Lighting	RPP	125	5	90%	$350.87	$354.46	$3.59	1.02%	$415.20	$419.25	$4.05	0.98%
Streetlights	Non-RPP	20,454	159	90%	$2,515.57	$2,544.97	$29.40	1.17%	$5,906.84	$5,940.06	$33.22	0.56%

Assumptions:
a) Based on TOU Rates effective May 1, 2019 for RPP customer classes
b) 8% Ont. Rebate for Electricity Customers applied only to Residential and General Service <50kW in the table above
c) Sentinel Lighting, Unmetered Scattered Load and Street Lights are based on number of connections
d) Billing Components A, B and C include: Monthly Service Charge, Distribution Volumetric, Rate Riders, Smart Meter Entity Charge (where applicable) and LV charge

The tables on the following pages illustrate the bill impact for all WNP's customer rate classes.

[32] OEB's Addendum to Filing Requirements (issued July 15, 2019) and the "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018

Current vs Proposed Rates – Residential Customer

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model for a Residential RPP customer with a monthly consumption of 750 kWh.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 35.83	1	$ 35.83	$ 36.21	1	$ 36.21	$ 0.38	1.06%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ 1.47	1	$ 1.47	$ 1.47	1	$ 1.47	$ -	0.00%
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 37.30**			**$ 37.68**	**$ 0.38**	**1.02%**
Line Losses on Cost of Power	$ 0.0824	49	$ 4.05	$ 0.0824	49	$ 4.05	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0029	750	$ 2.18	$ 0.0029	750	$ 2.18	$ -	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	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 44.10**			**$ 44.48**	**$ 0.38**	**0.86%**
RTSR - Network	$ 0.0068	799	$ 5.43	$ 0.0066	799	$ 5.27	$ (0.16)	-2.94%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	799	$ 4.16	$ 0.0056	799	$ 4.48	$ 0.32	7.69%
Sub-Total C - Delivery (including Sub-Total B)			**$ 53.69**			**$ 54.23**	**$ 0.54**	**1.01%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	799	$ 2.72	$ 0.0034	799	$ 2.72	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	799	$ 0.40	$ 0.0005	799	$ 0.40	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	488	$ 31.69	$ 0.0650	488	$ 31.69	$ -	0.00%
TOU - Mid Peak	$ 0.0940	128	$ 11.99	$ 0.0940	128	$ 11.99	$ -	0.00%
TOU - On Peak	$ 0.1340	135	$ 18.09	$ 0.1340	135	$ 18.09	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 118.82**			**$ 119.36**	**$ 0.54**	**0.45%**
HST	13%		$ 15.45	13%		$ 15.52	$ 0.07	0.45%
8% Rebate	8%		$ (9.51)	8%		$ (9.55)	$ (0.04)	
Total Bill on TOU			**$ 124.76**			**$ 125.32**	**$ 0.57**	**0.45%**

Current vs Proposed Rates – Residential Customer: Low User

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model a Residential low-energy user RPP customer with a monthly consumption of 301 kWh.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	301	kWh
Demand	-	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 35.83	1	$ 35.83	$ 36.21	1	$ 36.21	$ 0.38	1.06%
Distribution Volumetric Rate	$ -	301	$ -	$ -	301	$ -	$ -	
Fixed Rate Riders	$ 1.47	1	$ 1.47	$ 1.47	1	$ 1.47	$ -	0.00%
Volumetric Rate Riders	$ -	301	$ -	$ -	301	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 37.30**			**$ 37.68**	**$ 0.38**	**1.02%**
Line Losses on Cost of Power	$ 0.0824	20	$ 1.63	$ 0.0824	20	$ 1.63	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	301	$ -	$ -	301	$ -	$ -	
CBR Class B Rate Riders	$ -	301	$ -	$ -	301	$ -	$ -	
GA Rate Riders	$ -	301	$ -	$ -	301	$ -	$ -	
Low Voltage Service Charge	$ 0.0029	301	$ 0.87	$ 0.0029	301	$ 0.87	$ -	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		301	$ -	$ -	301	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 40.37**			**$ 40.75**	**$ 0.38**	**0.94%**
RTSR - Network	$ 0.0068	321	$ 2.18	$ 0.0066	321	$ 2.12	$ (0.06)	-2.94%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	321	$ 1.67	$ 0.0056	321	$ 1.80	$ 0.13	7.69%
Sub-Total C - Delivery (including Sub-Total B)			**$ 44.22**			**$ 44.66**	**$ 0.44**	**1.00%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	321	$ 1.09	$ 0.0034	321	$ 1.09	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	321	$ 0.16	$ 0.0005	321	$ 0.16	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	196	$ 12.72	$ 0.0650	196	$ 12.72	$ -	0.00%
TOU - Mid Peak	$ 0.0940	51	$ 4.81	$ 0.0940	51	$ 4.81	$ -	0.00%
TOU - On Peak	$ 0.1340	54	$ 7.26	$ 0.1340	54	$ 7.26	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 70.51**			**$ 70.95**	**$ 0.44**	**0.63%**
HST	13%		$ 9.17	13%		$ 9.22	$ 0.06	0.63%
8% Rebate	8%		$ (5.64)	8%		$ (5.68)	$ (0.04)	
Total Bill on TOU			**$ 74.03**			**$ 74.50**	**$ 0.47**	**0.63%**

Current vs Proposed Rates – General Service <50kW Customer

The Rates and Charges in the table below are based upon the output from the 2020 IRM Rate Generator model for a General Service <50kW RPP customer with a monthly consumption of 2,000 kWh.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 43.08	1	$ 43.08	$ 43.53	1	$ 43.53	$ 0.45	1.04%
Distribution Volumetric Rate	$ 0.0185	2000	$ 37.00	$ 0.0187	2000	$ 37.40	$ 0.40	1.08%
Fixed Rate Riders	$ 1.77	1	$ 1.77	$ 1.77	1	$ 1.77	$ -	0.00%
Volumetric Rate Riders	$ 0.0008	2000	$ 1.60	$ 0.0008	2000	$ 1.60	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 83.45**			**$ 84.30**	**$ 0.85**	**1.02%**
Line Losses on Cost of Power	$ 0.0824	131	$ 10.80	$ 0.0824	131	$ 10.80	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0025	2,000	$ 5.00	$ 0.0025	2,000	$ 5.00	$ -	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	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 99.82**			**$ 100.67**	**$ 0.85**	**0.85%**
RTSR - Network	$ 0.0063	2,131	$ 13.43	$ 0.0061	2,131	$ 13.00	$ (0.43)	-3.17%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0043	2,131	$ 9.16	$ 0.0046	2,131	$ 9.80	$ 0.64	6.98%
Sub-Total C - Delivery (including Sub-Total B)			**$ 122.42**			**$ 123.48**	**$ 1.06**	**0.87%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,131	$ 7.25	$ 0.0034	2,131	$ 7.25	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,131	$ 1.07	$ 0.0005	2,131	$ 1.07	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	1,300	$ 84.50	$ 0.0650	1,300	$ 84.50	$ -	0.00%
TOU - Mid Peak	$ 0.0940	340	$ 31.96	$ 0.0940	340	$ 31.96	$ -	0.00%
TOU - On Peak	$ 0.1340	360	$ 48.24	$ 0.1340	360	$ 48.24	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 295.68**			**$ 296.74**	**$ 1.06**	**0.36%**
HST	13%		$ 38.44	13%		$ 38.58	$ 0.14	0.36%
8% Rebate	8%		$ (23.65)	8%		$ (23.74)	$ (0.09)	
Total Bill on TOU			**$ 310.46**			**$ 311.58**	**$ 1.12**	**0.36%**

Current vs Proposed Rates – General Service 50 – 999 kW Customer

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model for a General Service 50-999 kW non-RPP customer with a monthly demand of 131 kW.

Customer Class:	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	48,101	kWh
Demand	131	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 284.96	1	$ 284.96	$ 287.95	1	$ 287.95	$ 2.99	1.05%
Distribution Volumetric Rate	$ 2.7179	131	$ 356.04	$ 2.7464	131	$ 359.78	$ 3.73	1.05%
Fixed Rate Riders	$ 11.73	1	$ 11.73	$ 11.73	1	$ 11.73	$ -	0.00%
Volumetric Rate Riders	$ 0.1118	131	$ 14.65	$ 0.1118	131	$ 14.65	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 667.38**			**$ 674.10**	**$ 6.72**	**1.01%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	131	$ -	$ -	131	$ -	$ -	
CBR Class B Rate Riders	$ -	131	$ -	$ -	131	$ -	$ -	
GA Rate Riders	$ -	48,101	$ -	$ -	48,101	$ -	$ -	
Low Voltage Service Charge	$ 0.9952	131	$ 130.37	$ 0.9952	131	$ 130.37	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		131	$ -	$ -	131	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 797.75**			**$ 804.48**	**$ 6.72**	**0.84%**
RTSR - Network	$ 2.6230	131	$ 343.61	$ 2.5505	131	$ 334.12	$ (9.50)	-2.76%
RTSR - Connection and/or Line and Transformation Connection	$ 1.7482	131	$ 229.01	$ 1.8855	131	$ 247.00	$ 17.99	7.85%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,370.38**			**$ 1,385.59**	**$ 15.21**	**1.11%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	51,256	$ 174.27	$ 0.0034	51,256	$ 174.27	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	51,256	$ 25.63	$ 0.0005	51,256	$ 25.63	$ -	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	51,256	$ 5,643.33	$ 0.1101	51,256	$ 5,643.33	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 7,213.86**			**$ 7,229.07**	**$ 15.21**	**0.21%**
HST	13%		$ 937.80	13%		$ 939.78	$ 1.98	0.21%
Total Bill on Average IESO Wholesale Market Price			**$ 8,151.66**			**$ 8,168.85**	**$ 17.19**	**0.21%**

Current vs Proposed Rates – General Service 1000 – 4 999 kW Customer

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model for a General Service 1000 – 4999 kW non-RPP customer with a monthly demand of 1,635 kW.

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	781,824	kWh
Demand	1,635	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2,329.00	1	$ 2,329.00	$ 2,353.45	1	$ 2,353.45	$ 24.45	1.05%
Distribution Volumetric Rate	$ 3.1506	1635	$ 5,151.23	$ 3.1837	1635	$ 5,205.35	$ 54.12	1.05%
Fixed Rate Riders	$ 95.84	1	$ 95.84	$ 95.84	1	$ 95.84	$ -	0.00%
Volumetric Rate Riders	$ 0.1297	1635	$ 212.06	$ 0.1297	1635	$ 212.06	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 7,788.13**			**$ 7,866.70**	**$ 78.57**	**1.01%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	1,635	$ -	$ -	1,635	$ -	$ -	
CBR Class B Rate Riders	$ -	1,635	$ -	$ -	1,635	$ -	$ -	
GA Rate Riders	$ -	781,824	$ -	$ -	781,824	$ -	$ -	
Low Voltage Service Charge	$ 1.0911	1,635	$ 1,783.95	$ 1.0911	1,635	$ 1,783.95	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1,635	$ -	$ -	1,635	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 9,572.08**			**$ 9,650.65**	**$ 78.57**	**0.82%**
RTSR - Network	$ 2.7859	1,635	$ 4,554.95	$ 2.7089	1,635	$ 4,429.05	$ (125.90)	-2.76%
RTSR - Connection and/or Line and Transformation Connection	$ 1.9167	1,635	$ 3,133.80	$ 2.0672	1,635	$ 3,379.87	$ 246.07	7.85%
Sub-Total C - Delivery (including Sub-Total B)			**$ 17,260.83**			**$ 17,459.57**	**$ 198.74**	**1.15%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	833,112	$ 2,832.58	$ 0.0034	833,112	$ 2,832.58	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	833,112	$ 416.56	$ 0.0005	833,112	$ 416.56	$ -	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	833,112	$ 91,725.59	$ 0.1101	833,112	$ 91,725.59	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 112,235.81**			**$ 112,434.55**	**$ 198.74**	**0.18%**
HST	13%		$ 14,590.66	13%		$ 14,616.49	$ 25.84	0.18%
Total Bill on Average IESO Wholesale Market Price			**$ 126,826.46**			**$ 127,051.04**	**$ 224.58**	**0.18%**

Current vs Proposed Rates – Unmetered Scattered Load Connection

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model for an Unmetered Scattered Load RPP Connection with a monthly consumption of 259 kWh.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	259	kWh
Demand	-	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 29.26	2	$ 58.52	$ 29.57	2	$ 59.14	$ 0.62	1.06%
Distribution Volumetric Rate	$ 0.0161	259	$ 4.17	$ 0.0163	259	$ 4.22	$ 0.05	1.24%
Fixed Rate Riders	$ 1.20	2	$ 2.40	$ 1.20	2	$ 2.40	$ -	0.00%
Volumetric Rate Riders	$ 0.0007	259	$ 0.18	$ 0.0007	259	$ 0.18	$ -	0.00%
Sub-Total A (excluding pass through)			$ 65.27			$ 65.94	$ 0.67	1.03%
Line Losses on Cost of Power	$ 0.0824	17	$ 1.40	$ 0.0824	17	$ 1.40	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	259	$ -	$ -	259	$ -	$ -	
CBR Class B Rate Riders	$ -	259	$ -	$ -	259	$ -	$ -	
GA Rate Riders	$ -	259	$ -	$ -	259	$ -	$ -	
Low Voltage Service Charge	$ 0.0025	259	$ 0.65	$ 0.0025	259	$ 0.65	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		259	$ -	$ -	259	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			$ 67.32			$ 67.99	$ 0.67	1.00%
RTSR - Network	$ 0.0063	276	$ 1.74	$ 0.0061	276	$ 1.68	$ (0.06)	-3.17%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0043	276	$ 1.19	$ 0.0046	276	$ 1.27	$ 0.08	6.98%
Sub-Total C - Delivery (including Sub-Total B)			$ 70.24			$ 70.94	$ 0.70	1.00%
Wholesale Market Service Charge (WMSC)	$ 0.0034	276	$ 0.94	$ 0.0034	276	$ 0.94	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	276	$ 0.14	$ 0.0005	276	$ 0.14	$ -	0.00%
Standard Supply Service Charge	$ 0.25	2	$ 0.50	$ 0.25	2	$ 0.50	$ -	0.00%
TOU - Off Peak	$ 0.0650	168	$ 10.94	$ 0.0650	168	$ 10.94	$ -	0.00%
TOU - Mid Peak	$ 0.0940	44	$ 4.14	$ 0.0940	44	$ 4.14	$ -	0.00%
TOU - On Peak	$ 0.1340	47	$ 6.25	$ 0.1340	47	$ 6.25	$ -	0.00%
Total Bill on TOU (before Taxes)			$ 93.15			$ 93.85	$ 0.70	0.75%
HST	13%		$ 12.11	13%		$ 12.20	$ 0.09	0.75%
Total Bill on TOU			$ 105.26			$ 106.05	$ 0.79	0.75%

Current vs Proposed Rates – Sentinel Lighting Connection

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model for a Sentinel Lighting RPP Connection with a monthly demand of 5 kW.

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	125	kWh
Demand	5	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 7.63	23	$ 175.49	$ 7.71	23	$ 177.33	$ 1.84	1.05%
Distribution Volumetric Rate	$ 28.2008	5	$ 141.00	$ 28.4969	5	$ 142.48	$ 1.48	1.05%
Fixed Rate Riders	$ 0.31	23	$ 7.13	$ 0.31	23	$ 7.13	$ -	0.00%
Volumetric Rate Riders	$ 1.1605	5	$ 5.80	$ 1.1605	5	$ 5.80	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 329.43**			**$ 332.75**	**$ 3.32**	**1.01%**
Line Losses on Cost of Power	$ 0.0824	8	$ 0.68	$ 0.0824	8	$ 0.68	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	5	$ -	$ -	5	$ -	$ -	
CBR Class B Rate Riders	$ -	5	$ -	$ -	5	$ -	$ -	
GA Rate Riders	$ -	125	$ -	$ -	125	$ -	$ -	
Low Voltage Service Charge	$ 0.7856	5	$ 3.93	$ 0.7856	5	$ 3.93	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		5	$ -	$ -	5	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 334.03**			**$ 337.35**	**$ 3.32**	**0.99%**
RTSR - Network	$ 1.9880	5	$ 9.94	$ 1.9331	5	$ 9.67	$ (0.27)	-2.76%
RTSR - Connection and/or Line and Transformation Connection	$ 1.3798	5	$ 6.90	$ 1.4882	5	$ 7.44	$ 0.54	7.86%
Sub-Total C - Delivery (including Sub-Total B)			**$ 350.87**			**$ 354.46**	**$ 3.59**	**1.02%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	133	$ 0.45	$ 0.0034	133	$ 0.45	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	133	$ 0.07	$ 0.0005	133	$ 0.07	$ -	0.00%
Standard Supply Service Charge	$ 0.25	23	$ 5.75	$ 0.25	23	$ 5.75	$ -	0.00%
TOU - Off Peak	$ 0.0650	81	$ 5.28	$ 0.0650	81	$ 5.28	$ -	0.00%
TOU - Mid Peak	$ 0.0940	21	$ 2.00	$ 0.0940	21	$ 2.00	$ -	0.00%
TOU - On Peak	$ 0.1340	23	$ 3.02	$ 0.1340	23	$ 3.02	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 367.43**			**$ 371.02**	**$ 3.59**	**0.98%**
HST	13%		$ 47.77	13%		$ 48.23	$ 0.47	0.98%
Total Bill on TOU			**$ 415.20**			**$ 419.25**	**$ 4.05**	**0.98%**

Current vs Proposed Rates – Streetlights Connection

The Rates and Charges in the table below are based on the output from the 2020 IRM Rate Generator model for a Streetlights non-RPP Connection with a monthly demand of 159 kW.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	20,454	kWh
Demand	159	kW
Current Loss Factor	1.0656	
Proposed/Approved Loss Factor	1.0656	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.65	908	$ 1,498.20	$ 1.67	908	$ 1,516.36	$ 18.16	1.21%
Distribution Volumetric Rate	$ 1.8244	159	$ 290.08	$ 1.8436	159	$ 293.13	$ 3.05	1.05%
Fixed Rate Riders	$ 0.07	908	$ 63.56	$ 0.07	908	$ 63.56	$ -	0.00%
Volumetric Rate Riders	$ 0.0751	159	$ 11.94	$ 0.0751	159	$ 11.94	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 1,863.78**			**$ 1,884.99**	**$ 21.21**	**1.14%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	159	$ -	$ -	159	$ -	$ -	
CBR Class B Rate Riders	$ -	159	$ -	$ -	159	$ -	$ -	
GA Rate Riders	$ -	20,454	$ -	$ -	20,454	$ -	$ -	
Low Voltage Service Charge	$ 0.7695	159	$ 122.35	$ 0.7695	159	$ 122.35	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		159	$ -	$ -	159	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,986.13**			**$ 2,007.34**	**$ 21.21**	**1.07%**
RTSR - Network	$ 1.9780	159	$ 314.50	$ 1.9233	159	$ 305.80	$ (8.70)	-2.77%
RTSR - Connection and/or Line and Transformation Connection	$ 1.3518	159	$ 214.94	$ 1.4580	159	$ 231.82	$ 16.89	7.86%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,515.57**			**$ 2,544.97**	**$ 29.40**	**1.17%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	21,796	$ 74.11	$ 0.0034	21,796	$ 74.11	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	21,796	$ 10.90	$ 0.0005	21,796	$ 10.90	$ -	0.00%
Standard Supply Service Charge	$ 0.25	908	$ 227.00	$ 0.25	908	$ 227.00	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	21,796	$ 2,399.72	$ 0.1101	21,796	$ 2,399.72	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 5,227.29**			**$ 5,256.69**	**$ 29.40**	**0.56%**
HST	13%		$ 679.55	13%		$ 683.37	$ 3.82	0.56%
Total Bill on Average IESO Wholesale Market Price			**$ 5,906.84**			**$ 5,940.06**	**$ 33.22**	**0.56%**

Appendix D: 2020 Rate Generator Model

In applying for 2020 electricity distribution rates, WNP has referred to the Ontario Energy Board's "Filing Requirements".[33] In its application, Wellington North Power Inc. has elected to use the Incentive Rate-setting ("IRM") as its rate–setting method for requesting its' 2020 electricity distribution rates.

WNP has completed the 2020 IRM Rate Generator model (*version 2.0, updated August 24th 2019*) as provided by the Board and below are details taken from this model:

Information Sheet

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Version	2.0
Utility Name	Wellington North Power Inc.
Assigned EB Number	EB-2019-0073
Name of Contact and Title	Richard Bucknall, Regulatory Manager
Phone Number	1-519-323-1710
Email Address	rbucknall@wellingtonnorthpower.com
We are applying for rates effective	Friday, May 1, 2020
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year	2016
2. Select the year that the balances of Accounts 1588 and 1589 were last approved for disposition *(e.g. If 2017 balances were approved for disposition in the 2019 rate application, select 2017)*	2014
3. Select the year that the balances of the remaining Group 1 DVAs were last approved for disposition	2014
4. Select the earliest vintage year in which there is a balance in Account 1595 *(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016)*	2014
5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance was last disposed to the year requested for disposition)?	Yes
6. Did you have any customers classified as Class A at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to the year requested for disposition)?	Yes
7. Retail Transmission Service Rates: Wellington North Power Inc. is:	Fully Embedded
8. Have you transitioned to fully fixed rates?	Yes

[33] OEB's Addendum to Filing Requirements (issued July 15, 2019) and the "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018

Continuity Schedule: 2014 Transactions

The table below shows the transactions (principal and interest) recorded during 2014 in Wellington North Power Inc.'s Group 1 Accounts:

		2014									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan 1, 2014**	**Transactions Debit / (Credit) during 2014**	**OEB-Approved Disposition during 2014**	**Principal Adjustments[1] during 2014**	**Closing Principal Balance as of Dec 31, 2014**	**Opening Interest Amounts as of Jan 1, 2014**	**Interest Jan 1 to Dec 31, 2014**	**OEB-Approved Disposition during 2014**	**Interest Adjustments[1] during 2014**	**Closing Interest Amounts as of Dec 31, 2014**
Group 1 Accounts											
LV Variance Account	1550	0			80,053	80,053	0			775	775
Smart Metering Entity Charge Variance Account	1551	0			2,052	2,052	0			125	125
RSVA - Wholesale Market Service Charge[5]	1580	0			(80,418)	(80,418)	0			(1,449)	(1,449)
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0			(52,737)	(52,737)	0			(1,048)	(1,048)
RSVA - Retail Transmission Connection Charge	1586	0			(38,099)	(38,099)	0			(969)	(969)
RSVA - Power[4]	1588	0			76,576	76,576	0			(1,895)	(1,895)
RSVA - Global Adjustment[4]	1589	0			147,421	147,421	0			3,608	3,608
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0			45,570	45,570	0			(10,374)	(10,374)
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	0	197,421	241,406		(43,985)	0	(1,494)	12,561		(14,055)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	0	0	0	147,421	147,421	0	0	0	3,608	3,608
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	197,421	241,406	32,996	(10,989)	0	(1,494)	12,561	(14,834)	(28,889)
Total Group 1 Balance		0	197,421	241,406	180,418	136,432	0	(1,494)	12,561	(11,226)	(25,281)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**					0					0
Total including Account 1568		0	197,421	241,406	180,418	136,432	0	(1,494)	12,561	(11,226)	(25,281)

Continuity Schedule: 2015 Transactions

The table below shows the transactions (principal and interest) recorded during 2015 in Wellington North Power Inc.'s Group 1 Accounts:

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2015	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments[1] during 2015	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments[1] during 2015	Closing Interest Amounts as of Dec 31, 2015
Group 1 Accounts											
LV Variance Account	1550	80,053	109,980			190,033	775	1,275			2,050
Smart Metering Entity Charge Variance Account	1551	2,052	(401)			1,651	125	22			147
RSVA - Wholesale Market Service Charge[5]	1580	(80,418)	(239,320)			(319,738)	(1,449)	(1,879)			(3,328)
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	0	29,389			29,389	0	96			96
RSVA - Retail Transmission Network Charge	1584	(52,737)	7,252			(45,485)	(1,048)	(653)			(1,701)
RSVA - Retail Transmission Connection Charge	1586	(38,099)	26,898			(11,201)	(969)	(382)			(1,350)
RSVA - Power[4]	1588	76,576	(271,137)		182,816	(11,745)	(1,895)	3,291			1,396
RSVA - Global Adjustment[4]	1589	147,421	351,521		(221,740)	277,203	3,608	(4,285)			(677)
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	45,570				45,570	(10,374)	543			(9,831)
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	(43,985)	87,178			43,193	(14,055)	150			(13,905)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	147,421	351,521	0	(221,740)	277,203	3,608	(4,285)	0	0	(677)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(10,989)	(250,161)	0	182,816	(78,334)	(28,889)	2,463	0	0	(26,425)
Total Group 1 Balance		136,432	101,361	0	(38,924)	198,869	(25,281)	(1,822)	0	0	(27,102)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0				0	0				0
Total including Account 1568		136,432	101,361	0	(38,924)	198,869	(25,281)	(1,822)	0	0	(27,102)

Continuity Schedule: 2016 Transactions

The table below shows the transactions (principal and interest) recorded during 2016 in Wellington North Power Inc.'s Group 1 Accounts:

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments[1] during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments[1] during 2016	Closing Interest Amounts as of Dec 31, 2016
Group 1 Accounts											
LV Variance Account	1550	190,033	93,402	80,053		203,381	2,050	2,135	2,022		2,163
Smart Metering Entity Charge Variance Account	1551	1,651	(106)	2,052		(507)	147	4	157		(6)
RSVA - Wholesale Market Service Charge[5]	1580	(319,738)	(109,388)	(80,418)		(348,708)	(3,328)	(3,643)	(2,703)		(4,268)
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	29,389	(5,565)			23,824	96	272			368
RSVA - Retail Transmission Network Charge	1584	(45,485)	27,396	(52,737)		34,648	(1,701)	(117)	(1,870)		51
RSVA - Retail Transmission Connection Charge	1586	(11,201)	29,649	(38,099)		56,547	(1,350)	235	(1,563)		447
RSVA - Power[4]	1588	(11,745)	72,581	76,576	(26,827)	(42,567)	1,396	4,920	(701)		7,017
RSVA - Global Adjustment[4]	1589	277,203	(215,229)	147,421	58,474	(26,973)	(677)	(819)	5,907		(7,403)
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	45,570		45,570		0	(9,831)	167	(9,664)		0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	43,193				43,193	(13,905)	337			(13,568)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	0	(146,927)	(256,129)		109,202	0	1,065	17,378		(16,313)
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	277,203	(215,229)	147,421	58,474	(26,973)	(677)	(819)	5,907	0	(7,403)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(78,334)	(38,959)	(223,133)	(26,827)	79,013	(26,425)	5,374	3,057	0	(24,109)
Total Group 1 Balance		198,869	(254,188)	(75,711)	31,647	52,040	(27,102)	4,555	8,964	0	(31,512)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0				0	0				0
Total including Account 1568		198,869	(254,188)	(75,711)	31,647	52,040	(27,102)	4,555	8,964	0	(31,512)

Continuity Schedule: 2017 Transactions

The table below shows the transactions (principal and interest) recorded during 2017 in Wellington North Power Inc.'s Group 1 Accounts:

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments[1] during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments[1] during 2017	Closing Interest Amounts as of Dec 31, 2017
Group 1 Accounts											
LV Variance Account	1550	203,381	76,474			279,855	2,163	2,896			5,058
Smart Metering Entity Charge Variance Account	1551	(507)	(469)			(977)	(6)	(8)			(14)
RSVA - Wholesale Market Service Charge[5]	1580	(348,708)	(102,962)			(451,670)	(4,268)	(4,582)			(8,850)
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	23,824	(2,239)			21,585	368	268			636
RSVA - Retail Transmission Network Charge	1584	34,648	31,114			65,762	51	598			649
RSVA - Retail Transmission Connection Charge	1586	56,547	55,115			111,662	447	1,116			1,563
RSVA - Power[4]	1588	(42,567)	458,385		(156,989)	258,830	7,017	5,408		(15,250)	(2,826)
RSVA - Global Adjustment[4]	1589	(26,973)	(425,982)		164,266	(288,689)	(7,403)	(5,178)		15,250	2,669
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	43,193				43,193	(13,568)	368			(13,200)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	109,202	(73,506)			35,696	(16,313)	411			(15,901)
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	(26,973)	(425,982)	0	164,266	(288,689)	(7,403)	(5,178)	0	15,250	2,669
Total Group 1 Balance excluding Account 1589 - Global Adjustment		79,013	441,912	0	(156,989)	363,936	(24,109)	6,474	0	(15,250)	(32,885)
Total Group 1 Balance		52,040	15,930	0	7,277	75,247	(31,512)	1,296	0	0	(30,216)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0				0	0				0
Total including Account 1568		52,040	15,930	0	7,277	75,247	(31,512)	1,296	0	0	(30,216)

1 **Continuity Schedule: 2018 Transactions**

2 The table below shows the transactions (principal and interest) recorded during 2018 in Wellington North Power Inc.'s Group 1 Accounts:

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2018	Transactions Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments[1] during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amounts as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Disposition during 2018	Interest Adjustments[1] during 2018	Closing Interest Amounts as of Dec 31, 2018
Group 1 Accounts											
LV Variance Account	1550	279,855	7,034			286,889	5,058	5,240			10,299
Smart Metering Entity Charge Variance Account	1551	(977)	(3,588)			(4,564)	(14)	(63)			(78)
RSVA - Wholesale Market Service Charge[5]	1580	(451,670)	(18,377)			(470,047)	(8,850)	(8,502)			(17,352)
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B[5]	1580	21,585	(3,195)			18,390	636	376			1,012
RSVA - Retail Transmission Network Charge	1584	65,762	(9,929)			55,834	649	1,191			1,840
RSVA - Retail Transmission Connection Charge	1586	111,662	36,423			148,085	1,563	2,297			3,860
RSVA - Power[4]	1588	258,830	(34,216)		(150,650)	73,964	(2,826)	4,879		(3,431)	(1,378)
RSVA - Global Adjustment[4]	1589	(288,689)	(38,476)		241,900	(85,265)	2,669	(4,145)		3,431	1,955
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595	43,193				43,193	(13,200)	570			(12,630)
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	35,696				35,696	(15,901)	354			(15,547)
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595	0				0	0				0
RSVA - Global Adjustment	**1589**	(288,689)	(38,476)	0	241,900	(85,265)	2,669	(4,145)	0	3,431	1,955
Total Group 1 Balance excluding Account 1589 - Global Adjustment		363,936	(25,847)	0	(150,650)	187,439	(32,885)	6,343	0	(3,431)	(29,974)
Total Group 1 Balance		75,247	(64,323)	0	91,250	102,174	(30,216)	2,198	0	0	(28,018)
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0		0		0	0				0
Total including Account 1568		75,247	(64,323)	0	91,250	102,174	(30,216)	2,198	0	0	(28,018)

3
4

Continuity Schedule: 2019 Projections

The table below shows:

a) There were no principal or interest dispositions instructed by the OEB during 2019;

b) The projected Interest amounts based upon 2018 year-end balances for (a) interest during 2019 and (b) interest for the period of January to April of 2020; and

c) As discussed in section "11.8 Review and Disposition Group 1 Deferral and Variance Account Balances", the applicant is not requesting disposition of group 1 account balances in this rate application.

		2019				Projected Interest on Dec-31-18 Balances				
Account Descriptions	Account Number	Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31, 2018 Adjusted for Disposition during 2019	Closing Interest Balances as of Dec 31, 2018 Adjusted for Disposition during 2019	Projected Interest from Jan 1, 2019 to Dec 31, 2019 on Dec 31, 2018 balance adjusted for disposition during 2019 [2]	Projected Interest from Jan 1, 2020 to Apr 30, 2020 on Dec 31, 2018 balance adjusted for disposition during 2019 [2]	Total Interest	Total Claim	Account Disposition: Yes/No?
Group 1 Accounts										
LV Variance Account	1550			286,889	10,299	6,448	2,085	18,831	305,720	
Smart Metering Entity Charge Variance Account	1551			(4,564)	(78)	(103)	(33)	(213)	(4,778)	
RSVA - Wholesale Market Service Charge[5]	1580			(470,047)	(17,352)	(10,564)	(3,416)	(31,332)	(501,379)	
Variance WMS – Sub-account CBR Class A[5]	1580			0	0			0	0	
Variance WMS – Sub-account CBR Class B[5]	1580			18,390	1,012	413	134	1,559	19,949	
RSVA - Retail Transmission Network Charge	1584			55,834	1,840	1,255	406	3,501	59,334	
RSVA - Retail Transmission Connection Charge	1586			148,085	3,860	3,328	1,076	8,264	156,349	
RSVA - Power[4]	1588			73,964	(1,378)	1,737	562	921	0	No
RSVA - Global Adjustment[4]	1589			(85,265)	1,955	(1,991)	(644)	(679)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595			0	0			0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595			43,193	(12,630)	971	314	(11,345)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595			0	0			0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595			35,696	(15,547)	802	259	(14,485)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595			0	0			0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595			0	0			0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2019)[3] *Not to be disposed of until a year after rate rider has expired and that balance has been audited*	1595			0	0			0	0	No
RSVA - Global Adjustment	**1589**	0	0	(85,265)	1,955	(1,991)	(644)	(679)	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	187,439	(29,974)	4,287	1,386	(24,300)	35,196	
Total Group 1 Balance		0	0	102,174	(28,018)	2,296	742	(24,979)	35,196	
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**			0	0			0	0	
Total including Account 1568		0	0	102,174	(28,018)	2,296	742	(24,979)	35,196	

Continuity Schedule: 2019 Projections and RRR Reporting

The table below illustrates the variances between 2018 balances and RRR balances as filed with the OEB:

		2019				2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31, 2018 Adjusted for Disposition during 2019	Closing Interest Balances as of Dec 31, 2018 Adjusted for Disposition during 2019	As of Dec 31, 2018	Variance RRR vs. 2018 Balance (*Principal + Interest*)
Group 1 Accounts							
LV Variance Account	1550			286,889	10,299	297,189	1
Smart Metering Entity Charge Variance Account	1551			(4,564)	(78)	(4,642)	(1)
RSVA - Wholesale Market Service Charge[5]	1580			(470,047)	(17,352)	(467,996)	19,402
Variance WMS – Sub-account CBR Class A[5]	1580			0	0	0	0
Variance WMS – Sub-account CBR Class B[5]	1580			18,390	1,012	19,402	(0)
RSVA - Retail Transmission Network Charge	1584			55,834	1,840	57,673	(0)
RSVA - Retail Transmission Connection Charge	1586			148,085	3,860	151,946	1
RSVA - Power[4]	1588			73,964	(1,378)	72,587	1
RSVA - Global Adjustment[4]	1589			(85,265)	1,955	(83,309)	0
Disposition and Recovery/Refund of Regulatory Balances (2013)[3]	1595			0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)[3]	1595			43,193	(12,630)	30,564	1
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595			0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595			35,696	(15,547)	20,147	(1)
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595			0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595			0	0	0	0
Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595			0	0		0
RSVA - Global Adjustment	**1589**	0	0	(85,265)	1,955	(83,309)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	187,439	(29,974)	157,467	2
Total Group 1 Balance		0	0	102,174	(28,018)	74,158	2
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**			0	0	0	0
Total including Account 1568		0	0	102,174	(28,018)	74,158	2

Explanations of Variances:

(i) <u>Wholesale Market Service Charge</u>

The difference in the Wholesale Market Service Charge is equal to the balances in the "WMS – Sub-account CBR Class B" as expected.

(ii) <u>Rounding</u>

All accounts with a variance of (1) or 1 are rounding issues.

Billing Determinant for Deferral- Variance Balances Allocation

The worksheet below illustrates that when inputting the 2018 year-end Deferral and Variance Balances from WNP's Group 1 Accounts, the Claim does not meet the required Threshold Test therefore no disposition of balances are required. Furthermore, as discussed in section "11.8 Review and Disposition Group 1 Deferral and Variance Account Balances", the applicant is not requesting disposition of group 1 account balances in this rate application.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Data on this worksheet has been populated using your most recent RRR filing.
If you have identified any issues, please contact the OEB.
Have you confirmed the accuracy of the data below? Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption *(if applicable)*	Total Metered kW less WMP consumption *(if applicable)*
RESIDENTIAL SERVICE CLASSIFICATION	kWh	25,359,188	0	910,748	0	0	0	25,359,188	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	11,564,095	0	2,191,756	0	0	0	11,564,095	0
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	18,305,428	51,912	18,305,428	51,912	0	0	18,305,428	51,912
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	43,918,718	98,050	43,918,718	98,050	0	0	43,918,718	98,050
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	6,801	0	1,068	0	0	0	6,801	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	19,673	55	2,255	7	0	0	19,673	55
STREET LIGHTING SERVICE CLASSIFICATION	kW	691,015	1,902	691,015	1,901	0	0	691,015	1,902
	Total	99,864,918	151,919	66,020,988	151,870	0	0	99,864,918	151,919

Threshold Test

Total Claim (including Account 1568)	$35,196	
Total Claim for Threshold Test (All Group 1 Accounts)	$35,196	
Threshold Test (Total claim per kWh) [2]	$0.0004	Claim does not meet the threshold test.

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

Calculation of Deferral – Variance Balances

WNP's Group 1 account balances that have accumulated in 2018 did not exceed the $0.001 per kWh pre-set disposition threshold as determined in Chapter 3 of the Filing Requirements, *"Review and Disposition of Group 1 Deferral and Variance Account Balances"*[34]. As a consequence, there are no "new" Rate Riders required to be incorporated into 2020 distribution rates as illustrated in the copy of the 2020 Rate Generator worksheet 7. "Calculation of Def-Var RR" shown below:

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	0	If no rate rider recovery period is proposed then the default recovery period of 12 months will be used
LRAM Proposed Rate Rider Recovery Period (in months)	0	If no rate rider recovery period is proposed then the default recovery period of 12 months will be used

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes [2]	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) [2]	Deferral/Variance Account Rate Rider [2]	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) [2]	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	25,359,188	0	25,359,188	0	0		0.0000		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	11,564,095	0	11,564,095	0	0		0.0000		0.0000
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	18,305,428	51,912	18,305,428	51,912	0		0.0000		0.0000
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	43,918,718	98,050	43,918,718	98,050	0		0.0000		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	6,801	0	6,801	0	0		0.0000		0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	19,673	55	19,673	55	0		0.0000		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	691,015	1,902	691,015	1,902	0		0.0000		0.0000

[1] When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.
[2] Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

Note:

The kWh and kW values provided on worksheet 7 of the 2020 Rate Generator Model reflect the billed kW forecast (including the CDM adjustments) that were approved in WNP's 2016 Cost of Service application (EB-2015-0110).

[34] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018, Section 3.2.5 page 10-12

Class A Consumption Data and GA Allocation

WNP currently has six (6) customers who opted-in to the IESO's Industrial Conservation Initiative (ICI):

a) Two (2) customers opted into the 2017-2018 ICI program period commencing July 2017.
b) Six (6) customers (including the 2 customers from the 2017-2018 ICI program) opted-in to the 2018-2019 ICI program period commencing July 2018.
c) Six (6) customers (the same 6 customers from the 2018-2019 ICI program) have opted-in to the 2019-2020 ICI program period commencing July 2019.

These customers are eligible to participate in the ICI on the basis of:

- Each customer is supplied by the same Host Distributor (Wellington North Power Inc. – WNP)
- Effective January 1, 2017, Ontario Regulation 429/04 was amended so that all electricity consumers with an average monthly peak demand greater than 1 MW are eligible to participate in the ICI program. Each of WNP's customers have an average peak demand greater than 1 MW throughout the applicable base period of May 1st to April 30th.

Given these customers have opted-in to the ICI program, WNP bill and settle these customers in accordance with Class A requirements.

In the 2020 IRM Rate Generator model, WNP has completed worksheets "6.1 Class A Consumption", "6.1a GA Allocation", "6.1 GA" as well as "6.2a CBR Allocation" and "6.2 CBR B".

WNP disposed of the account balance in Account 1589 GA in 2016 through the Applicant's 2016 Cost of Service rate application – EB-2015-0110. The balance disposed was as at December 31st 2014.

For account 1580, Sub-account CBR Class B, WNP has never disposed of balances in this account because it was only established at the start of 2015 and, in subsequent rate applications, the account has not reached the disposal threshold limit.

Class A Consumption Data

The table below illustrates WNP last disposed of Account 1589 in 2014 through the Applicant's 2016 Cost of Service rate application (EB-2015-0110). This table also shows the LDC has six (6) customers that transitioned to Class A during the period Account 1589 GA and Account 1580 CBR B balance accumulated:

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

1a	The year Account 1589 GA was last disposed	2014	
1b	The year Account 1580 CBR Class B was last disposed	Never Disposed	Note that the sub-account was established in 2015.
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)?	Yes	(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)
2b	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)?	Yes	(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)
3a	Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated	6	Clear All

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2018		2017		2016		2015	
			January to June	July to December	January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATIO	kWh	2,938,034	3,258,955	3,048,006	3,162,982	3,496,745	3,520,296	3,481,729	3,653,613
		kW	7,387	7,758	7,488	7,441	8,261	8,216	8,179	8,494
		Class A/B	A	A	B	A	B	B	B	B
Customer 2	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATIO	kWh	7,627,067	7,470,611	7,870,629	7,458,527	7,463,252	7,295,003	7,253,267	7,407,971
		kW	13,245	13,333	13,182	13,621	13,354	13,660	13,345	13,610
		Class A/B	A	A	B	A	B	B	B	B
Customer 3	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATIO	kWh	2,479,647	2,498,705	2,506,347	2,580,062	2,337,204	2,678,207	2,844,638	2,451,053
		kW	6,289	6,800	6,520	6,559	6,116	6,797	7,024	6,595
		Class A/B	B	A	B	B	B	B	B	B
Customer 4	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATIO	kWh	3,947,742	3,449,689	3,881,617	3,780,289	3,907,822	3,935,667	4,141,149	4,106,073
		kW	10,057	9,689	9,825	10,023	9,567	9,821	9,774	9,878
		Class A/B	B	A	B	B	B	B	B	B
Customer 5	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	2,316,004	2,383,497	2,497,594	2,358,102	2,613,369	2,577,884	2,631,358	2,625,615
		kW	4,758	5,163	4,791	4,851	5,150	4,868	5,174	5,422
		Class A/B	B	A	B	B	B	B	B	B
Customer 6	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATIO	kWh	5,409,358	4,834,148	5,788,226	5,673,844	5,361,457	5,584,226	6,277,855	6,180,633
		kW	11,945	11,546	11,407	12,591	9,895	11,131	11,573	11,095
		Class A/B	B	A	B	B	B	B	B	B

3b	Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated. Enter the total Class A consumption in the rate class in the table	1	Clear All

Rate Classes with Class A Customers - Billing Determinants by Rate Class

	Rate Class		2018	2017	2016	2015
Rate Class 1	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATIO	kWh	21,294,667			
		kW	41,722			

GA Allocation

The table below shows the GA Balance to transition customers (i.e. Class A customers who were Class B or vice versa):

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year the Account 1589 GA Balance Last Disposed | **2014**

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2018	2017	2016	2015
Non-RPP Consumption Less WMP Consumption	A	274,517,218	66,020,988	68,177,161	68,717,802	71,601,267
Less Class A Consumption for Partial Year Class A Customers	B	23,787,548	13,166,039	10,621,509	-	-
Less Consumption for Full Year Class A Customers	C	21,294,667	21,294,667	-	-	-
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	229,435,003	31,560,282	57,555,652	68,717,802	71,601,267
All Class B Consumption for Transition Customers	E	157,963,553	14,152,750	39,984,715	50,771,133	53,054,954
Transition Customers' Portion of Total Consumption	F = E/D	**68.85%**				

Allocation of Total GA Balance $

Total GA Balance	G	$ -
Transition Customers Portion of GA Balance	H=F*G	$ -
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	$ -

Allocation of Total GA Balance $

Total GA Balance	G	$ -
Transition Customers Portion of GA Balance	H=F*G	$ -
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	$ -

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		6					
Customer		**Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2016**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2015**	**% of kWh**
Customer 1		17,200,388	0	3,048,006	7,017,041	7,135,342	10.89%
Customer 2		37,290,121	0	7,870,629	14,758,255	14,661,238	23.61%
Customer 3		17,877,158	2,479,647	5,086,409	5,015,412	5,295,692	11.32%
Customer 4		27,700,358	3,947,742	7,661,906	7,843,489	8,247,222	17.54%
Customer 5		17,619,927	2,316,004	4,855,696	5,191,253	5,256,973	11.15%
Customer 6		40,275,599	5,409,358	11,462,070	10,945,684	12,458,488	25.50%
Total		157,963,553	14,152,750	39,984,715	50,771,133	53,054,954	100.00%

GA Rate Riders for Current Class B customers

The table below shows the calculation of the GA Rate Riders for all current Class B customers who did not transition between Class A and Class B since Account 1589 GA was last disposed in 2016 (December 31st 2014 account balance). In this IRM rate application, WNP is not requesting disposal of balances and therefore is not seeking a GA Rate Rider for its rate-classes (hence why the GA Rate Riders are shown as $0.0000):

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable.
Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	0

If no rate rider recovery period is proposed then the default recovery period of 12 months will be used

		Total Metered Non-RPP 2018 Consumption excluding WMP	Total Metered 2018 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2018 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA $ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	910,748	0	0	910,748	5.2%	$0	$0.0000	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,191,756	0	0	2,191,756	12.6%	$0	$0.0000	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	18,305,428	0	4,699,501	13,605,927	78.2%	$0	$0.0000	kWh
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	43,918,718	21,294,667	22,619,288	4,762	0.0%	$0	$0.0000	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,068	0	0	1,068	0.0%	$0	$0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	2,255	0	0	2,255	0.0%	$0	$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	691,015	0	0	691,015	4.0%	$0	$0.0000	kWh
	Total	66,020,988	21,294,667	27,318,789	17,407,531	100.0%	$0		

Capacity Based Recovery (CBR) Allocation.

The table below demonstrates that the Applicant has never disposed of the balance in Account 1580 – Sub account CBR as well as metered consumption for the two (2) WNP customers that transitioned from Class B to Class A in July 2017:

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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed | **Never Disposed**

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2018	2017	2016	2015
Total Consumption Less WMP Consumption	A	408,631,196	99,864,918	100,777,475	102,632,108	105,356,695
Less Class A Consumption for Partial Year Class A Customers	B	23,787,548	13,166,039	10,621,509	-	-
Less Consumption for Full Year Class A Customers	C	21,294,667	21,294,667	-	-	-
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	363,548,981	65,404,212	90,155,966	102,632,108	105,356,695
All Class B Consumption for Transition Customers	E	157,963,554	14,152,750	39,984,715	50,771,133	53,054,954
Transition Customers' Portion of Total Consumption	F = E/D	**43.45%**				

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	G	$ 19,949
Transition Customers Portion of CBR Class B Balance	H=F*G	$ 8,668
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	$ 11,281

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		6							
Customer		**Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers**	**Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018**	**Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2017**	**Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2016**	**Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2015**	**% of kWh**	**Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer**	**Monthly Equal Payments**
Customer 1		17,200,388	-	3,048,006	7,017,041	7,135,342	10.89%	$ 944	$ 79
Customer 2		37,290,121	-	7,870,629	14,758,255	14,661,238	23.61%	$ 2,046	$ 171
Customer 3		17,877,158	2,479,647	5,086,409	5,015,412	5,295,692	11.32%	$ 981	$ 82
Customer 4		27,700,358	3,947,742	7,661,906	7,843,489	8,247,222	17.54%	$ 1,520	$ 127
Customer 5		17,619,927	2,316,004	4,855,696	5,191,253	5,256,973	11.15%	$ 967	$ 81
Customer 6		40,275,599	5,409,358	11,462,070	10,945,684	12,458,488	25.50%	$ 2,210	$ 184
Total		157,963,553	14,152,750	39,984,715	50,771,133	53,054,954	100.00%	$ 8,668	$ 722

Capacity Based Recovery (CBR) Rate Riders.

The table below demonstrates that the Applicant has never disposed of the balance in Account 1580 – Sub account CBR and illustrates the CBR rate riders for all current Class B customers who did not transition between Class A and Class B since account 1580- sub-account CBR Class B balance was established at the start of 2015.

In this IRM rate application, WNP is not requesting disposal of balances and therefore is not seeking a CBR Rate Rider for its Class B customers.

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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

No input required. The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The year Account 1580 CBR Class B was last disposed | **Never Disposed**

		Total Metered 2018 Consumption Minus WMP		Total Metered 2018 Consumption for Full Year Class A Customers		Total Metered 2018 Consumption for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B $ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	25,359,188	0	0	0	0	0	25,359,188	0	49.5%	$5,582	$0.0002	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	11,564,095	0	0	0	0	0	11,564,095	0	22.6%	$2,545	$0.0002	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	18,305,428	51,912	0	0	4,699,501	9,921	13,605,927	41,991	26.5%	$2,995	$0.0713	kW
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	43,918,718	98,050	21,294,667	41,722	22,619,288	56,327	4,762	0	0.0%	$1	$2.3810	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	6,801	0	0	0	0	0	6,801	0	0.0%	$1	$0.0001	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	19,673	55	0	0	0	0	19,673	55	0.0%	$4	$0.0727	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	691,015	1,902	0	0	0	0	691,015	1,902	1.3%	$152	$0.0799	kW
	Total	99,864,918	151,919	21,294,667	41,722	27,318,789	66,248	51,251,461	43,948	100.0%	$11,280		

LRAM Variance Account (Account 1568).

The table below illustrates that the Applicant is not requesting disposal of balances in its 1568 Lost Revenue Adjustment Mechanism (LRAM) account and subsequently there are no calculated Rate Riders.

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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	0	If no rate rider recovery period is proposed then the default recovery period of 12 months will be used
LRAM Proposed Rate Rider Recovery Period (in months)	0	If no rate rider recovery period is proposed then the default recovery period of 12 months will be used

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes [2]	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) [2]	Deferral/Variance Account Rate Rider [2]	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) [2]	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	25,359,188	0	25,359,188	0	0		0.0000		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	11,564,095	0	11,564,095	0	0		0.0000		0.0000
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	18,305,428	51,912	18,305,428	51,912	0		0.0000		0.0000
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	43,918,718	98,050	43,918,718	98,050	0		0.0000		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	6,801	0	6,801	0	0		0.0000		0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	19,673	55	19,673	55	0		0.0000		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	691,015	1,902	691,015	1,902	0		0.0000		0.0000

WNP is not applying for a Lost Revenue Adjustment Mechanism Variance Account (LRAM-VA) disposition in this application because the Applicant deems the current balance is immaterial.

Summary of Tax Savings

The table below shows the tax-sharing amount with data inputted from WNP's most recent Cost of Service application (EB-2016-0110):

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generato for 2020 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2016	2020
OEB-Approved Rate Base	$ 9,452,221	$ 9,452,221
OEB-Approved Regulatory Taxable Income	$ -	$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate)[1,2]		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.5%
Ontario Small Business Rate (calculated effective rate)[1,2]		3.5%
Federal Small Business Limit		$ 500,000
Ontario Small Business Limit		$ 500,000
Federal Taxes Payable		$ -
Provincial Taxes Payable		$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate	0.0%	0.0%
Total Income Taxes Payable	$ -	$ -
OEB-Approved Total Tax Credits (enter as positive number)	$ -	$ -
Income Tax Provision	$ -	$ -
Grossed-up Income Taxes	$ -	$ -
Incremental Grossed-up Tax Amount		$ -
Sharing of Tax Amount (50%)		**$ -**

Tax Sharing: Shared Tax Rate Rider

The table below has been updated with:

- The Customer numbers / connections and re-based kWh / kW are from WNP's 2016 Cost of Service application (EB-2015-0110);
- The monthly Service Charge and Distribution Volumetric rates for WNP as per Board Approved WNP's 2016 Cost of Service application (EB-2015-0110)

As there are no tax changes that would cause a need for tax sharing at this time, there are no Shared Tax Rate Riders required in this application.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW
RESIDENTIAL SERVICE CLASSIFICATION	kWh	3,251	27,408,200		23.97	0.0153	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	476	12,494,682		41.71	0.0179	
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	38	14,065,279	43,362	275.90		2.6315
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	5	50,613,209	108,301	2254.94		3.0505
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1	3,024		28.33	0.0156	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	29	23,128	65	7.38		23.3041
STREET LIGHTING SERVICE CLASSIFICATION	kW	905	725,392	1,995	1.60		1.7664
Total		4,705	105,332,914	153,723			

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	25,359,188		0	0.00	$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	11,564,095		0	0.0000	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	18,305,428	51,912	0	0.0000	kW
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	43,918,718	98,050	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	6,801		0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	19,673	55	0	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	691,015	1,902	0	0.0000	kW
Total		99,864,918	151,919	$0		

RTSR: Information:

WNP has updated the Retail Transmission Service Rates (RTSR) worksheet within the 2020 IRM Rate Generator model. The Applicant has calculated the adjustments to the current Retail Transmission Service Rates as approved in WNP's 2019 IRM rate application, EB-2018-0076.

The 2020 Rate Generator model has been updated by OEB staff[35] to reflect the most recent Uniform Transmission Rates ("UTRs) and Sub-Transmission Rates as approved by the OEB in Hydro One's Decision and Order EB-2017-0049 for rates approved on an interim basis and implemented July 1st 2019.

The adjusted RTSR's, shown in worksheet 15. "RTSR Rates to Forecast" of the 2020 Rate Generator Model have been incorporated in the proposed 2020 rates as per worksheet 19. "Final Tariff Schedule" also within the 2020 Rate Generator Model.

The Applicant requests the opportunity to update the RTSR's included in this IRM application should the RTSR's charged to WNP change before the rates applied for in this application are approved and in effect.

[35] "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018 - Section 3.2.4 "Electricity Distribution Retail Transmission Service Rates, page 10

RTSR: Rate Classes and Current RTS Network and Connection Rates

Below are the rate classes relevant for Wellington North Power Inc. and their current corresponding RTSR-Network and RTSR-Connection rates that were approved in the Applicant's 2019 IRM application (EB-2018-0076):

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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	25,359,188	0	1.0656	27,022,751
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052	25,359,188	0	1.0656	27,022,751
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0063	11,564,095	0	1.0656	12,322,700
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0043	11,564,095	0	1.0656	12,322,700
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.6230	18,305,428	51,912		
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7482	18,305,428	51,912		
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.7859	43,918,718	98,050		
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9167	43,918,718	98,050		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0063	6,801	0	1.0656	7,247
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0043	6,801	0	1.0656	7,247
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	1.9880	19,673	55		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3798	19,673	55		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	1.9780	691,015	1,902		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3518	691,015	1,902		

RTSR: Reported RRR Billing Determinants

The able above also shows WNP's 2018 Billing Determinants for each rate classes that were reported to the OEB through RRR filing (2.1.5 Performance Based – Supply and Delivery Information, filed April 30th 2019).

RTSR: Transmission Rates

Below are the published Uniform Transmission rates (UTRs) and Hydro One Sub Transmission Rates Billing Determinants for each rate classes that were reported to the OEB:

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Uniform Transmission Rates	Unit	2018	2019 (Jan 1 - June 30)	2019 (July 1 - Dec 31)	2020
Rate Description		Rate	Rate	Rate	Rate
Network Service Rate	kW	$ 3.61	$ 3.71	$ 3.83	$ 3.83
Line Connection Service Rate	kW	$ 0.95	$ 0.94	$ 0.96	$ 0.96
Transformation Connection Service Rate	kW	$ 2.34	$ 2.25	$ 2.30	$ 2.30

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

RTSR: Current Wholesale Uniform Transmission Rates

Below are the calculated projected billing for Wellington North Power Inc. when current 2019 Uniform Transmission Rates are applied to historical 2018 Transmission Rates:

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	17,650	$ 3.1942	$ 56,379	7,554	$ 0.7710	$ 5,824	17,650	$ 1.7493	$ 30,876	$ 36,700
February	16,324	$ 3.1942	$ 52,143	13,829	$ 0.7710	$ 10,662	16,324	$ 1.7493	$ 28,556	$ 39,218
March	15,992	$ 3.1942	$ 51,080	13,655	$ 0.7710	$ 10,528	16,227	$ 1.7493	$ 28,386	$ 38,914
April	16,761	$ 3.1942	$ 53,538	14,230	$ 0.7710	$ 10,972	16,761	$ 1.7493	$ 29,320	$ 40,291
May	16,656	$ 3.1942	$ 53,204	7,480	$ 0.7710	$ 5,767	16,656	$ 1.7493	$ 29,137	$ 34,905
June	16,298	$ 3.1942	$ 52,058	7,087	$ 0.7710	$ 5,464	16,298	$ 1.7493	$ 28,509	$ 33,973
July	17,192	$ 3.2915	$ 56,587	7,125	$ 0.7877	$ 5,613	17,192	$ 1.9755	$ 33,962	$ 39,575
August	16,917	$ 3.2915	$ 55,681	7,258	$ 0.7877	$ 5,717	16,917	$ 1.9755	$ 33,419	$ 39,136
September	16,875	$ 3.2915	$ 55,544	16,657	$ 0.7877	$ 13,121	23,470	$ 1.9755	$ 46,364	$ 59,485
October	15,393	$ 3.2915	$ 50,665	7,231	$ 0.7877	$ 5,696	15,451	$ 1.9755	$ 30,524	$ 36,220
November	16,484	$ 3.2915	$ 54,255	15,301	$ 0.7877	$ 12,053	16,576	$ 1.9755	$ 32,746	$ 44,798
December	16,755	$ 3.2915	$ 55,150	15,468	$ 0.7877	$ 12,184	16,755	$ 1.9755	$ 33,100	$ 45,284
Total	199,296	$ 3.24	$ 646,285	132,877	$ 0.78	$ 103,601	206,277	$ 1.87	$ 384,900	$ 488,501

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	17,650	$ 3.1942	$ 56,379	7,554	$ 0.7710	$ 5,824	17,650	$ 1.7493	$ 30,876	$ 36,700
February	16,324	$ 3.1942	$ 52,143	13,829	$ 0.7710	$ 10,662	16,324	$ 1.7493	$ 28,556	$ 39,218
March	15,992	$ 3.1942	$ 51,080	13,655	$ 0.7710	$ 10,528	16,227	$ 1.7493	$ 28,386	$ 38,914
April	16,761	$ 3.1942	$ 53,538	14,230	$ 0.7710	$ 10,972	16,761	$ 1.7493	$ 29,320	$ 40,291
May	16,656	$ 3.1942	$ 53,204	7,480	$ 0.7710	$ 5,767	16,656	$ 1.7493	$ 29,137	$ 34,905
June	16,298	$ 3.1942	$ 52,058	7,087	$ 0.7710	$ 5,464	16,298	$ 1.7493	$ 28,509	$ 33,973
July	17,192	$ 3.2915	$ 56,587	7,125	$ 0.7877	$ 5,613	17,192	$ 1.9755	$ 33,962	$ 39,575
August	16,917	$ 3.2915	$ 55,681	7,258	$ 0.7877	$ 5,717	16,917	$ 1.9755	$ 33,419	$ 39,136
September	16,875	$ 3.2915	$ 55,544	16,657	$ 0.7877	$ 13,121	23,470	$ 1.9755	$ 46,364	$ 59,485
October	15,393	$ 3.2915	$ 50,665	7,231	$ 0.7877	$ 5,696	15,451	$ 1.9755	$ 30,524	$ 36,220
November	16,484	$ 3.2915	$ 54,255	15,301	$ 0.7877	$ 12,053	16,576	$ 1.9755	$ 32,746	$ 44,798
December	16,755	$ 3.2915	$ 55,150	15,468	$ 0.7877	$ 12,184	16,755	$ 1.9755	$ 33,100	$ 45,284
Total	199,296	$ 3.24	$ 646,285	132,877	$ 0.78	$ 103,601	206,277	$ 1.87	$ 384,900	$ 488,501
									Low Voltage Switchgear Credit (if applicable)	$ -
									Total including deduction for Low Voltage Switchgear Credit	$ 488,501

RTSR: Forecast Wholesale Uniform Transmission Rates

Below is the calculated projected billing for Wellington North Power Inc. when forecasted 2019 Uniform Transmission Rates are applied to historical 2018 Transmission Rates:

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	17,650	$ 3.2915	$ 58,096	7,554	$ 0.7877	$ 5,951	17,650	$ 1.9755	$ 34,868	$ 40,819
February	16,324	$ 3.2915	$ 53,732	13,829	$ 0.7877	$ 10,893	16,324	$ 1.9755	$ 32,249	$ 43,142
March	15,992	$ 3.2915	$ 52,636	13,655	$ 0.7877	$ 10,756	16,227	$ 1.9755	$ 32,057	$ 42,813
April	16,761	$ 3.2915	$ 55,169	14,230	$ 0.7877	$ 11,209	16,761	$ 1.9755	$ 33,111	$ 44,320
May	16,656	$ 3.2915	$ 54,825	7,480	$ 0.7877	$ 5,892	16,656	$ 1.9755	$ 32,905	$ 38,797
June	16,298	$ 3.2915	$ 53,643	7,087	$ 0.7877	$ 5,582	16,298	$ 1.9755	$ 32,196	$ 37,778
July	17,192	$ 3.2915	$ 56,587	7,125	$ 0.7877	$ 5,613	17,192	$ 1.9755	$ 33,962	$ 39,575
August	16,917	$ 3.2915	$ 55,681	7,258	$ 0.7877	$ 5,717	16,917	$ 1.9755	$ 33,419	$ 39,136
September	16,875	$ 3.2915	$ 55,544	16,657	$ 0.7877	$ 13,121	23,470	$ 1.9755	$ 46,364	$ 59,485
October	15,393	$ 3.2915	$ 50,665	7,231	$ 0.7877	$ 5,696	15,451	$ 1.9755	$ 30,524	$ 36,220
November	16,484	$ 3.2915	$ 54,255	15,301	$ 0.7877	$ 12,053	16,576	$ 1.9755	$ 32,746	$ 44,798
December	16,755	$ 3.2915	$ 55,150	15,468	$ 0.7877	$ 12,184	16,755	$ 1.9755	$ 33,100	$ 45,284
Total	199,296	$ 3.29	$ 655,984	132,877	$ 0.79	$ 104,667	206,277	$ 1.98	$ 407,501	$ 512,168

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	17,650	$ 3.29	$ 58,096	7,554	$ 0.79	$ 5,951	17,650	$ 1.98	$ 34,868	$ 40,819
February	16,324	$ 3.29	$ 53,732	13,829	$ 0.79	$ 10,893	16,324	$ 1.98	$ 32,249	$ 43,142
March	15,992	$ 3.29	$ 52,636	13,655	$ 0.79	$ 10,756	16,227	$ 1.98	$ 32,057	$ 42,813
April	16,761	$ 3.29	$ 55,169	14,230	$ 0.79	$ 11,209	16,761	$ 1.98	$ 33,111	$ 44,320
May	16,656	$ 3.29	$ 54,825	7,480	$ 0.79	$ 5,892	16,656	$ 1.98	$ 32,905	$ 38,797
June	16,298	$ 3.29	$ 53,643	7,087	$ 0.79	$ 5,582	16,298	$ 1.98	$ 32,196	$ 37,778
July	17,192	$ 3.29	$ 56,587	7,125	$ 0.79	$ 5,613	17,192	$ 1.98	$ 33,962	$ 39,575
August	16,917	$ 3.29	$ 55,681	7,258	$ 0.79	$ 5,717	16,917	$ 1.98	$ 33,419	$ 39,136
September	16,875	$ 3.29	$ 55,544	16,657	$ 0.79	$ 13,121	23,470	$ 1.98	$ 46,364	$ 59,485
October	15,393	$ 3.29	$ 50,665	7,231	$ 0.79	$ 5,696	15,451	$ 1.98	$ 30,524	$ 36,220
November	16,484	$ 3.29	$ 54,255	15,301	$ 0.79	$ 12,053	16,576	$ 1.98	$ 32,746	$ 44,798
December	16,755	$ 3.29	$ 55,150	15,468	$ 0.79	$ 12,184	16,755	$ 1.98	$ 33,100	$ 45,284
Total	199,296	$ 3.29	$ 655,984	132,877	$ 0.79	$ 104,667	206,277	$ 1.98	$ 407,501	$ 512,168
									Low Voltage Switchgear Credit (if applicable)	$ -
									Total including deduction for Low Voltage Switchgear Credit	$ 512,168

RTSR: Adjustment to Recover Current Wholesale Network Costs

The table below shows the realignment of the current RTS Network Rates to recover current wholesale Network costs:

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	27,022,751	0	183,755	27.2%	176,035	0.0065
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0063	12,322,700	0	77,633	11.5%	74,372	0.0060
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.6230		51,912	136,165	20.2%	130,445	2.5128
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.7859		98,050	273,158	40.5%	261,682	2.6689
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0063	7,247	0	46	0.0%	44	0.0060
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	1.9880		55	109	0.0%	105	1.9045
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	1.9780		1,902	3,762	0.6%	3,604	1.8949

RTSR: Adjustment to Recover Current Wholesale Connection Costs

The table below shows the realignment of RTS Connection Rates to recover current wholesale Connection costs:

Rate Class	Rate Description	Unit	Current RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052	27,022,751	0	140,518	29.6%	144,552	0.0053
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0043	12,322,700	0	52,988	11.2%	54,509	0.0044
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7482		51,912	90,753	19.1%	93,358	1.7984
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9167		98,050	187,932	39.6%	193,327	1.9717
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0043	7,247	0	31	0.0%	32	0.0044
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3798		55	76	0.0%	78	1.4194
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3518		1,902	2,571	0.5%	2,645	1.3906

RTSR: Proposed 2017 RTS Rates

Below are the calculated Retails Transmission Service Rates that have been calculated using the RTSR model included within the 2020 IRM Rate Generator model. This table shows the re-aligned RTS Network Rates and RTS Connection Rates to recover future wholesale Network and Connections costs.

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0065	27,022,751	0	176,035	27.2%	178,677	**0.0066**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0060	12,322,700	0	74,372	11.5%	75,488	**0.0061**
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.5128		51,912	130,445	20.2%	132,402	**2.5505**
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.6689		98,050	261,682	40.5%	265,609	**2.7089**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0060	7,247	0	44	0.0%	44	**0.0061**
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	1.9045		55	105	0.0%	106	**1.9331**
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	1.8949		1,902	3,604	0.6%	3,658	**1.9233**

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0053	27,022,751	0	144,552	29.6%	151,555	**0.0056**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0044	12,322,700	0	54,509	11.2%	57,150	**0.0046**
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.7984		51,912	93,358	19.1%	97,881	**1.8855**
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9717		98,050	193,327	39.6%	202,694	**2.0672**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0044	7,247	0	32	0.0%	34	**0.0046**
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4194		55	78	0.0%	82	**1.4882**
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3906		1,902	2,645	0.5%	2,773	**1.4580**

These anticipated 2020 RTSR Network and Connection rates have been incorporated in the proposed 2020 Tariff of Rates and Charges as per worksheet 19. “Final Tariff Schedule” also within the 2020 Rate Generator Model.

Revenue to Cost – GDP Implicit Price Index (IPI)

For the purposes of preparing the 2020 rate application, the Board expects WNP to use a proxy for the price cap adjustment. In the 2020 Rate Generator model worksheet 16. "Rev2Cost_GDPIPI" the Price Cap Index is calculated. In this model, for Wellington North Power Inc., the default Price Cap Index of 1.05% and this has been calculated by the following variables:

- A Price Escalator of 1.50%;
- A Productivity factor of 0.00%;
- A Stretch Factor of 0.45%.

The Applicant has selected Stretch Factor Group "IV" which produces an Associated Stretch Factor Value of 0.45%. WNP is in Group IV as per the "Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update" report issued in August 2019.[36]

The Applicant acknowledges that:

- OEB staff will update WNP's 2020 Rate Generator model with the 2020 Price Cap parameters once they are available as noted in the "*Filing Requirements"*[37]*,* and.
- The annual adjustment mechanism will apply to distribution rates (fixed and variable charges) uniformly across all customer rate classes.

[36] "Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update" report [PEG report] – August 2019, table 5 "Stretch Factor Assignments by Group", page 23

[37] OEB's Addendum to Filing Requirements (issued July 15, 2019) and the "OEB Filing requirements for Electricity Distribution Rate Applications – 2018 Edition for 2019 Rate Applications – Chapter 3 Rate-Setting Applications", July 12, 2018 - Section 3.2.4 "Electricity Distribution Retail Transmission Service Rates, pages 6 and 7

Revenue to Cost and Rate Design Transition

The extract below, taken from the Rate Generator model worksheet 16. "Rev2Cost_GDPIPI" shows:

- The Stretch Factor Group selected by WNP and the resulting Price Cap Index; and
- The required information for the "Rate Design Transition" for Residential customers as per Board's policy.[38]

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Price Escalator	1.50%	Productivity Factor	0.00%
Choose Stretch Factor Group	IV	Price Cap Index	1.05%
Associated Stretch Factor Value	0.45%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	35.83				1.05%	36.21	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	43.08		0.0185		1.05%	43.53	0.0187
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	284.96		2.7179		1.05%	287.95	2.7464
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	2329		3.1506		1.05%	2,353.45	3.1837
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	29.26		0.0161		1.05%	29.57	0.0163
SENTINEL LIGHTING SERVICE CLASSIFICATION	7.63		28.2008		1.05%	7.71	28.4969
STREET LIGHTING SERVICE CLASSIFICATION	1.65		1.8244		1.05%	1.67	1.8436
microFIT SERVICE CLASSIFICATION	15.69					15.69	

Rate Design Transition

WNP commenced transitioning its Residential customers to a fully fixed monthly distribution service charge in its 2016 Cost of Service rate application (EB-2015-0110). Through its 2019 IRM rate application (EB-2018-0076), the Applicant reached the transition to a 100% fixed Residential rate. As illustrated above, in this 2020 IRM rate application, the Applicant continues at a 100% fixed Residential rate with no proposed Residential volumetric charge.

[38] Board policy "A New Distribution Rate Design for Residential Electricity Customers" (EB-2014-0210), April 2, 2015

Regulatory Charges

The extract below summarizes the Regulatory Charges that have been included in WNP's 2020 rate application.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices

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

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.57

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	$	36.86

Miscellaneous Service Charges

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

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

* inflation factor subject to change pending OEB approved inflation rate effective in 2020
** applicable only to LDCs in which the province-wide pole attachment charge applies
*** subject to change pending OEB order on miscellaneous service charges

Allowances and Specific Service Charges

WNP is not requesting any changes to Allowances or Specific Service Charges to those approved in the Applicant's 2016 Cost of Service rate application (EB-2015-0110).

The applicant acknowledges that in accordance with the OEB's Pole attachment letter dated March 22nd 2018 (EB-2015-0304)[39], the pole attachment charge will be adjusted annually based on the OEB's inflation factor commencing on January 1, 2020. WNP will update this charge to the revised rate and applicable from the effective date as directed by the OEB in the regulator's 2020 Regulatory Rates Decision and Order.

Wellington North Power 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-2019-0073

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

APPLICATION

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

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

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

Customer Administration		
Notification charge	$	15.00
Account history	$	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 - per annum	%	19.56
Collection of account charge - no disconnection - during regular business hours	$	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
Other		
Interval meter load management tool charge $/month	$	50.00
Service call - customer owned equipment	$	30.00
Service call - customer-owned equipment - after regular hours	$	165.00
Temporary service - install & remove - overhead - no transformer	$	500.00
Specific charge for access to the power poles - $/pole/year	$	44.28
(with the exception of wireless attachments)		

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

WNP acknowledges it applies the province-wide pole attachment charge as approved by the OEB. (The Applicant confirms that it has not applied to or received approval from the OEB for a distributor-specific pole attachment charge.)

[39] OEB letter to all LDCs "Updated Pole Attachment Charge for Wireline Pole Attachments" (EB-2015-0304) issued March 22, 2018, page 1

Retailer Service Charges

In accordance with the OEB's Decision and Order EB-2015-0304 concerning Retailer Service Charges (RSCs), WNP confirms it applied the approved RSCs with an effective date of May 1, 2019[40].

As per the "Report of the Ontario Energy Board – Energy Retailer Service Charges"[41], the electricity RSCs will be adjusted for inflation annually commencing on January 1, 2020. WNP will update the RSCs charges to the revised rates and applicable from the effective date as directed by the OEB in the regulator's 2020 Regulatory Rates Decision and Order.

Wellington North Power 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-2019-0073

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	101.50
Monthly fixed charge, per retailer	$	40.60
Monthly variable charge, per customer, per retailer	$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.51
Processing fee, per request, applied to the requesting party	$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	4.06
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	1.0656
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0549

[40] OEB Decision and Order EB-2015-0304 issued February 14, 2019 in the matter of energy retailer service charges effective May 1, 2019

[41] "Report of the Ontario Energy Board – Energy Retailer Service Charges" (EB-2015-0304) issued November 29, 2018, page 22

Additional Charges

In WNP's 2020 IRM rate application, there are no Additional Charges for consideration.

Appendix E: 2019 Decision and Rate Order (EB-2018-0076)

OEB Decision and Order for 2019's Tariff of Rate and Charges (EB-2018-0076) has been filed on the OEB's web-portal.

Appendix F: IRM Checklist

The IRM Checklist for Wellington North Power Inc.'s 2020 IRM rate application (EB-2019-0073) has been filed on the OEB's web-portal.