



# **EPCOR Electricity Distribution Ontario Inc.**

## **ED-2002-0518**

**2020 Incentive Regulation Mechanism  
Electricity Distribution Rate Application  
Board File Number EB-2019-0027**

**For Rates Effective May 1, 2020**

**Originally Submitted on October 15, 2019**

***REVISED January 17, 2020***

**43 Stewart Road  
Collingwood, Ontario  
L9Y 0H4**





EPCOR Electricity Distribution Ontario Inc.  
43 Stewart Road, Collingwood, ON, L9Y 4M7  
Phone: (705) 445-1800  
Finance Department Fax: (705) 445-8267  
[epcor.com](http://epcor.com)

January 17, 2020

Board Secretary  
Ontario Energy Board  
PO Box 2319  
27th Floor 2300 Yonge Street  
Toronto ON M4P 1E4

Attn: Kirsten Walli

**RE: EPCOR Electricity Distribution Ontario Inc. (License ED-2002-0518)  
2019 4<sup>th</sup> Generation IRM Application EB-2019-0027**

In accordance with instructions released by the Ontario Energy Board ("OEB") updating Chapter 3 of the *Filing Requirements for Electricity Distribution Rate Applications*, EPCOR submits its **revised** application for approval of the 4<sup>th</sup> Generation Incentive Rate-setting Mechanism (IRM4) based rates, effective May 1, 2020 **in response to OEB Staff questions. Any amendments to this document from the original submission are as a result of those questions and have been highlighted in red font.**

An electronic copy of the Application has been filed on the OEB's RESS Filing System.

If you have any questions, please do not hesitate to contact the undersigned at [thesselink@epcor.com](mailto:thesselink@epcor.com) or (705) 445-1800 ext. 2274.

Yours truly,

A handwritten signature in blue ink, appearing to read "T. Hesselink", is positioned below the "Yours truly," text.

Tim Hesselink, CPA, CGA  
Manager, Regulatory Affairs



# **EPCOR Electricity Distribution Ontario Inc.**

**ED-2002-0518**

**Board File Number EB-2019-0027**

**2020 Incentive Regulation Mechanism  
Electricity Distribution Rate Application**

**MANAGER'S SUMMARY**



## Table of Contents

<b>APPLICATION .....</b>	<b>3</b>
<b>1. INTRODUCTION .....</b>	<b>5</b>
<b>2. SUMMARY OF APPLICATION.....</b>	<b>7</b>
<b>3. PRICE CAP ADJUSTMENT .....</b>	<b>8</b>
<b>4. TAX CHANGES.....</b>	<b>10</b>
<b>5. LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT (“LRAMVA”) .....</b>	<b>11</b>
<b>6. RETAIL TRANSMISSION SERVICE RATES.....</b>	<b>13</b>
<b>7. DEFERRAL AND VARIANCE ACCOUNTS.....</b>	<b>15</b>
<b>8. GLOBAL ADJUSTMENT (“GA”) .....</b>	<b>17</b>
<b>9. OEB ACCOUNTING GUIDANCE .....</b>	<b>22</b>
<b>10. RATE CHANGE SUMMARY AND BILL IMPACTS .....</b>	<b>25</b>

## Appendices

- A Proposed 2020 Tariff Sheet (from Rate Generator file)
- B Bill Impacts Summary (from Rate Generator file)
- C IRM Rate Generator
- D LRAMVA Work Form
- E 2019-0025 Approved 2019 Tariff Sheet
- F Global Adjustment Variance Work Forms and Related Questions



ONTARIO ENERGY BOARD

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

**AND IN THE MATTER OF** an Application by EPCOR Electricity Distribution Ontario Inc. for an Order or Orders pursuant to Section 78 of the *Ontario Energy Board Act, 1998* approving or fixing just and reasonable rates and other service charges for the distribution of electricity

## Application

- The applicant is EPCOR Electricity Distribution Ontario Inc. (“EPCOR”), an electricity distribution company owned by EPCOR Utilities Inc., based out of Edmonton, Alberta. In decision and order EB-2017-0373/0374, the Ontario Energy Board approved the sale of the shares of Collus PowerStream Corp. to EPCOR Utilities Inc. with the sale formally closing on October 1, 2018. For the purpose of this application, the LDC is referred to as “EPCOR” consistently. The corporation remains the same corporate entity before and after the sale of its shares, with the only change being an amendment to the name.
- EPCOR serves approximately 17,500 mostly residential and commercial electricity customers in the Towns of Collingwood, Stayner, Creemore and the village of Thornbury. EPCOR, an Ontario corporation with operations centre located in Collingwood, Ontario, carries on the business of owning and operating electricity distribution facilities under Electricity Distribution License ED-2002-0518.
- EPCOR hereby applies to the Ontario Energy Board (the “Board” or the “OEB”), pursuant to section 78 of the Ontario Energy Board Act, 1998 as amended (the “OEB Act”) for an Order or Orders approving its proposed electricity distribution rates and other charges, effective May 1, 2020.
- EPCOR last appeared before the OEB with a cost of service rebasing application for 2013 rates in the EB-2012-0116 proceeding. As stated in decision and order



1 EB-2017-0373/0374, a deferral of the rate rebasing period has been extended for  
2 five years from the date of closing of the proposed transactions.  
3

4 • EPCOR is seeking approval for electricity distribution rates using the OEB's 2020  
5 IRM Rate Generator Model. EPCOR confirms that it has worked with OEB staff  
6 to request any adjustments to prepopulated values, and that the billing  
7 determinants in the models as filed are accurate, with exceptions as noted in this  
8 application.  
9

10 • EPCOR requests that, pursuant to Section 34.01 of the OEB's *Rules of Practice*  
11 *and Procedure*, this proceeding be conducted by way of written hearing.  
12

13 • The persons affected by this Application are the ratepayers of EPCOR's service  
14 territory.  
15

16 • The Applicant confirms that the application and related documents will be  
17 published on its website ([EPCOR.com](http://EPCOR.com)). The application will also be available for  
18 public review at our office located at 43 Stewart Road, Collingwood Ontario and  
19 will provide a copy for anyone requesting the material.  
20

21 • EPCOR is proposing that notices related to this Application appear in the  
22 *Collingwood Connection* newspaper. The *Collingwood Connection* is an unpaid  
23 local publication with an average circulation of approximately 12,000 per week. It  
24 is also available online at <https://www.simcoe.com/collingwood-on/>  
25

26 • The Applicant requests that a copy of all documents filed with the OEB in this  
27 proceeding be served on the Applicant at follows:  
28

29 Tim Hesselink, CPA, CGA  
30 Manager, Regulatory Affairs  
31 EPCOR Electricity Distribution Ontario Inc.  
32 43 Stewart Road  
33 Collingwood, ON L9Y 4M7  
34 Phone: (705) 445-1800 ext#2274  
35 [thesselink@epcor.com](mailto:thesselink@epcor.com)  
36

37 • In addition to the written evidence provided herein, the following live Microsoft  
38 Excel models have been filed in conjunction with the Application:



- EB\_2019-0027\_EPCOR\_RATE\_GENERATOR\_v2
- EB\_2019-0027\_EPCOR\_LRAMVA\_WORKFORM\_v2
- EB\_2019-0027\_EPCOR\_GA\_ANALYSIS\_WORKFORM
- EB\_2019-0027\_EPCOR\_GA\_ANALYSIS\_WORKFORM\_2017

## 1. Introduction

EPCOR has selected the Price Cap Incentive Rate-setting (“Price Cap IR”) option to file its 2019 Distribution Rate Application. In preparing this Application, EPCOR has complied with Chapter 3, Incentive Rate Setting Applications, of the Board’s Filing Requirements for Distribution Rate Applications – 2019 Edition for 2020 Rate Applications, dated July 15, 2019 (the “Filing Requirements”).

All rates referenced in this Application and included in the accompanying 2020 Proposed Tariff of Rates and Charges are based on the output of the OEB’s 2020 IRM Rate Generator Model, as posted on the OEB website August 8, 2019 (the “2020 IRM Model” or the “Model”).

The application includes a completed *Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form – Version 4.0*, as posted by the OEB on July 15, 2019 for the disposition of the 1568 balances for the years 2017-2018 and a completed “*STS-Tax Change*” worksheet in the *2020 IRM Rate Generator model* for the sharing of the impact of legislated tax changes.

On March 28, 2019, EPCOR received a final OEB Decision and Rate Order for rates effective May 1, 2019 (EB 2018-0025).

For greater clarity, EPCOR has not included in this Application any claims, changes, requests or proposals in relation to any of the following items:

- Z-factor claims
- Advanced Capital Module
- Incremental Capital Module
- Eligible Investments



1    **Applicant Contact Information**

2    The primary contact for this Application is:

3    **Mr. Tim Hesselink**  
4    Manager, Regulatory Affairs  
5    EPCOR Electricity Distribution Ontario Inc.

6    Address for personal service and mailing address

7    43 Stewart Road  
8    Collingwood, ON  
9    L9Y 4M7

10   Telephone: 705-445-1800 ext. 2274

11   Facsimile: 705-445-8267

12   E-mail: [thesselink@epcor.com](mailto:thesselink@epcor.com)

13   The secondary contact for this Application is:

14   **Ms. Cindy Shuttleworth**  
15   Senior Manager, Financial & Regulatory Reporting  
16   EPCOR Electricity Distribution Ontario Inc.

17   Telephone: 705-445-1800 ext. 2270

18   Facsimile: 705-445-8267

19   E-mail: [cshuttleworth@epcor.com](mailto:cshuttleworth@epcor.com)

20   **Certification of Evidence**

21

22   As Chief Executive Officer of EPCOR Electricity Distribution Ontario Inc., I certify to the  
23   best of my knowledge, that the evidence filed in EPCOR's 2020 4th Generation IRM  
24   Application is accurate and that EPCOR has robust processes and internal controls in  
25   place for the preparation, review, verification and oversight of the accounts balances being  
26   requested for disposition, consistent with the requirements of the Chapter 3 Filing  
27   Requirements for Electricity Distribution Rate Applications as revised on July 15, 2019.

28

29   DATED IN COLLINGWOOD, ONTARIO, THIS 15th DAY OF OCTOBER, 2019

30

31

32

[Original Signed By]

33

34

35

36

37

38

Susannah Robinson  
Chief Executive Officer  
EPCOR Electricity Distribution Ontario Inc.



## 2. Summary of Application

EPCOR's current rates, effective May 1, 2019, were approved by the Board in its Decision dated March 28, 2019 on EPCOR's 2019 4<sup>th</sup> GIRM Application (EB-2018-0025).

This included, as a condition of the share purchase agreement, a residential rate rider (credit) was approved and added as of October 1, 2018 as referenced in decision and rate order EB-2017-0373 AND EB-2017-0374.

EPCOR is submitting a 4th GIRM Application for rates effective May 1, 2020.

EPCOR requests an Order or Orders approving:

1. Monthly Service Charge and Distribution Volumetric rates adjusted by the Board's price cap formula effective May 1, 2020;
2. A rate rider for Disposition of Group 1 Accounts;
3. A rate rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA);
4. A rate rider with respect to the tax change amount from the impact of the legislated tax changes to be shared 50/50 between shareholders and ratepayers;
5. Updated Retail Transmission Service rates effective May 1, 2020;
6. An order declaring EPCOR's current (i.e. 2019) rates as interim rates effective May 1, 2020, and a rider that would allow for the recovery of any foregone incremental revenue between May 1, 2020 and the effective date of the Board's Rate Order if and only if the preceding approvals cannot be issued in time to implement final rates, effective May 1, 2020; and
7. Final disposition on 2017 interim approved balances.



### 3. Price Cap Adjustment

The rates and tariffs entered in the Rate Generator Model are taken from the Board-approved 2019 Tariff of Rates and Charges, as per the Board Rate Order (EB-2018-0025) dated March 2, 2019 and attached to this Application as Appendix E.

EPCOR has the following rate classes:

- Residential
- General Service Less Than 50 kW
- General Service 50 to 4,999 kW
- Unmetered Scattered Load
- Street Lighting

Since rebasing took place in 2013, EPCOR has one significant industrial customer who has now exceeded the General Service 50 to 4,999 kW consumption. An updated rate class will be included in the next Cost of Service, expected to be filed in October 2023. For the purposes of this application, this customer continues to be included in the General Service 50 to 4,999 kW class.

In addition, EPCOR has one customer who is operating as a Wholesale Market Participant (WMP) in its service territory. This WMP is classified as a General Service 50 to 4,999 kW customer. EPCOR does not invoice this customer for the Wholesale Market Service Charge, Power or Global Adjustment and as a result, is not subject to certain rate riders for the disposition of Group 1 variance accounts.

The Price Cap index of 1.35% is calculated in the Board's Rate Generator model, based on the preliminary 4<sup>th</sup> GIRM parameters. This is determined using an inflation factor of 1.50%, a productivity factor of 0.00%, and offset by a stretch factor of 0.15% (Cohort II) based on the updated benchmarking study for use for rates effective in 2020. These values are expected to be revised with final factors before a decision and order is issued, which could impact rate calculations. (Note: A revised inflation factor of 2.00% was applied to the final rate model, resulting in a Price Cap Index of 1.85% used for final calculations in this amended application).



1 **Off-Ramps and Return on Equity**

2 Section 3.3.5 of the Filing Requirements states:

3 “For each of the OEB’s three rate-setting options, a regulatory review may be triggered if  
4 a distributor’s earnings are outside of a dead band of +/- 300 basis points from the OEB  
5 approved return on equity. The OEB monitors results filed by distributors as part of their  
6 reporting and record-keeping requirements and determines if a regulatory review is  
7 warranted. Any such review will be prospective, and could result in modifications,  
8 termination or the continuation of the respective Price Cap IR or Annual IR Index plan for  
9 that distributor”.

10 EPCOR’s current distribution rates were rebased and approved by the OEB in 2013 and  
11 included and expected (deemed) regulatory rate of return of 8.98%. The actual return on  
12 equity for 2018 was 11.94% which remains inside the OEB’s designated dead band.

13 **Table 11: ROE Summary**

Year	Approved ROE	Achieved ROE	Over (Under) Earned
2013	8.98%	<b>8.40%</b>	-0.58%
2014	8.98%	<b>11.21%</b>	2.23%
2015	8.98%	<b>10.86%</b>	1.88%
2016	8.98%	<b>10.03%</b>	1.05%
2017	8.98%	<b>11.65%</b>	2.67%
2018	8.98%	<b>11.94%</b>	2.96%



## 4. Tax Changes

The Board's 4<sup>th</sup> GIRM Supplemental Report determined that a 50/50 sharing of the impact of currently known legislated tax changes, as applied to the tax level reflected in the Board-approved base rates for a distributor, is appropriate. The tax costs to be shared in 2020 are related to the income tax rate changes as shown on Schedule 8 – "*STS-Tax Change*" in the 2020 IRM Model.

At the time of filing this Application, the legislated tax rates for 2020 are changed from the tax rates which underpin the current distribution rates with respect to the availability of the Small Business Deduction which increases the tax rate. The additional tax cost is \$65,617 as calculated by the Board's rate model. Under the Board's guidelines any tax savings or cost is shared 50% - 50% with ratepayers resulting in an amount of \$32,808 to be recovered from customers through the following the tax change rate riders:

- \$0.11 per customer for Residential
- \$0.0001 per kWh for General Service less than 50 kW
- \$0.0192 per kW for General Service greater than 50kW
- \$0.0001 per kWh for Unmetered Scattered Load
- \$0.3277 per kW for Street lighting

EPCOR recognizes that should further legislated tax changes for 2019 occur during the course of this proceeding, the tax change calculation may be updated and rate riders updated as part of the draft Rate Order process.



## **5. Lost Revenue Adjustment Mechanism Variance Account (“LRAMVA”)**

In the *Guidelines for Electricity Distributor Conservation and Demand Management* (EB-2012-0003) (the “CDM Guidelines”), the Board approved the generic variance account, Account 1568 – LRAM Variance Account. This account was created in relation to the CDM programs for the 4-year period January 1, 2011 to December 31, 2014, in recognition of the new CDM targets assigned to distributors.

Distributors are required to calculate the variance between the actual CDM savings achieved and the level of CDM savings assumed in the setting of their rates. The variance in the CDM savings is to be calculated for each customer class and the approved rates applied to determine a dollar amount. These amounts are to be recorded in Account 1568 and reported in the annual trial balance filed under electricity Reporting and Record-keeping Requirements (“RRR”) section 2.1.7.

EPCOR had new cost of service (“COS”) rates approved for 2013. This was the first COS filing where the load forecast incorporated the anticipated CDM savings related to the new CDM targets assigned to distributors.

In IRM submission EB-2018-0025, EPCOR was approved to dispose of 2016 balances.

EPCOR has calculated the LRAMVA for 2017 and 2018 based on the Board’s revised guidance as published on the addendum to filing requirements for Electricity Distribution Rate Applications, issued July 15, 2019. This includes a change to the data source used (Participation and Cost reports) as the IESO is no longer provided a workbook of annualized verified results to LDC’s due to the conclusion of the Conservation First Framework. To calculate net savings values at the project level, EPCOR used results from the IESO’s 2017 program evaluation (e.g., net-to-gross values and gross realization rates).

EPCOR’s disposition is calculated using version 4 of the LRAMVA work form.

The amounts booked are summarized in Table 5.1 below.



1

**Table 5.1: LRAMVA Disposition**

Description	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
	kWh	kWh	kW	kW	KWh	
2017 Actuals	\$88,131	\$44,252	\$36,258	\$38,982	\$0	<b>\$207,624</b>
2017 Forecast	(\$16,006)	(\$7,549)	(\$35,041)	(\$3,019)	(\$56)	<b>(\$61,671)</b>
2018 Actuals	\$52,123	\$47,895	\$48,422	\$40,798	\$0	<b>\$189,237</b>
2018 Forecast	(\$9,415)	(\$7,657)	(\$35,479)	(\$3,058)	(\$57)	<b>(\$55,667)</b>
<b>Variance</b>	<b>\$114,834</b>	<b>\$76,940</b>	<b>\$14,160</b>	<b>\$73,703</b>	<b>(\$113)</b>	<b>\$279,523</b>
Carrying Charges	<u>\$5,806</u>	<u>\$4,383</u>	<u>\$1,418</u>	<u>\$4,138</u>	<u>(\$5)</u>	<b>\$15,740</b>
<b>Total</b>	<b>\$120,639</b>	<b>\$81,323</b>	<b>\$15,579</b>	<b>\$77,841</b>	<b>(\$119)</b>	<b>\$295,263</b>

2

3 The forecast in the original Cost of Service application was calculated based on expected  
4 savings prorated by class based on consumption. The actual results reveal savings above  
5 forecast in the Residential, GS<50, GS>50 and Streetlight classes.

6 Section 13.4 of the CDM Guidelines provides that “At a minimum, distributors must apply  
7 for disposition of the balance in the LRAMVA the time of their Cost of Service rate  
8 applications. Distributors may apply for the disposition of the balance in the LRAMVA on  
9 an annual basis, as part of their Incentive Regulation Mechanism rate applications, if the  
10 balance is deemed significant by the applicant.” EPCOR is making a request for  
11 disposition of the December 31, 2018 ending principal balance of **\$279,523** plus carrying  
12 charges of **\$15,740** (for a total of **\$295,263**) over 24 months as part of this application.



## 6. Retail Transmission Service Rates

EPCOR has adjusted its Retail Transmission Service Rates (RTSR) to recover the wholesale transmission costs that it will be charging. EPCOR used the Board's 2020 RTSR worksheets included in the 2020 IRM Rate Generator model and followed the direction in the Board's *Guideline: Electricity Distribution Retail Transmission Service Rates, G-2008-0001, Revision 4.0, June 28, 2012*.

EPCOR is billed for transmission costs for all delivery points by Hydro One Networks Inc. (HONI) and has entered HONI's approved rates into the model (as of July 1, 2019). EPCOR has assumed no change in the wholesale transmission rates that it will be charged for 2020, but customers will see an increase in this portion of their bill as a result of the HONI increase. Residential customers can expect a monthly increase of approximately \$0.80 as a result.

EPCOR anticipates that information regarding 2019 wholesale transmission rates will be available and that the RTSR Model will be updated with 2019 wholesale rates at the time of the draft Rate Order filing. All of EPCOR's transmission costs are invoiced from HONI.

EPCOR has determined the 2018 wholesale quantities billed. The 2018 wholesale quantities and the 2019 approved wholesale rates were used to calculate the estimated wholesale transmission costs for 2019 and for 2020.



1

**Table 6.1: Proposed RTSR Rates**

RTSR - Network				
Rate Class	Unit	Current	Proposed	Variance
Residential	kWh	0.0065	0.0069	6%
GS<50kW	kWh	0.0059	0.0063	6%
GS>50kW	kW	2.3499	2.4940	6%
USL	kWh	0.0059	0.0063	6%
Street Lighting	kW	1.7722	1.8809	6%

RTSR - Connection				
Rate Class	Unit	Current	Proposed	Variance
Residential	kWh	0.0038	0.0044	17%
GS<50kW	kWh	0.0031	0.0036	17%
GS>50kW	kW	1.3160	1.5371	17%
USL	kWh	0.0031	0.0036	17%
Street Lighting	kW	1.0174	1.1883	17%

2



## 7. Deferral and Variance Accounts

On July 31, 2009 the Board issued its Report on *Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*. The EDDVAR Report sets out the policy framework for the review and disposition of deferral and variance accounts ("DVA") for electricity distributors. As part of this framework, the Board has decided to review certain deferral and variance accounts within a distributor's IRM application.

EPCOR has entered the data for the Group 1 Accounts into the appropriate schedules of the IRM Rate Generator model (Appendix C). Table 7.1 below summarizes the Group 1 Account balances as at December 31, 2018, as per the model. EPCOR has reviewed and can confirm that the prepopulated billing determinants are correct.

**Table 7.1: Summary of the Group 1 Account Balances  
at December 31, 2018**

Account Description	Account	Amount	Interest	Total Claim
LV Variance Account	1550	\$396,703	\$17,721	\$414,424
Smart Metering Entity Charge Variance Account	1551	(18,685)	(820)	(19,505)
RSVA - Wholesale Market Service Charge	1580	(2,719)	(4,792)	(7,511)
Variance WMS – Sub-account CBR Class A	1580	0	0	0
Variance WMS – Sub-account CBR Class B	1580	(4,574)	(249)	(4,822)
RSVA - Retail Transmission Network Charge	1584	51,981	2,366	54,347
RSVA - Retail Transmission Connection Charge	1586	16,743	1,480	18,223
RSVA - Power	1588	(243,222)	(9,678)	(252,900)
RSVA - Global Adjustment	1589	136,238	12,894	149,131
<b>Total Group 1 Balance</b>		<b>\$332,465</b>	<b>\$18,922</b>	<b>\$351,387</b>
Threshold Test (Total claim per kWh)				<b>\$0.0011</b>



As shown in Table 7.1, the threshold of \$0.0010 per kWh debit or (credit) has been exceeded and as a result, EPCOR has requested disposition of Group 1 balances over a twelve month period.

#### **Cost of Power Reconciliation and Continuity Schedule Adjustments**

As per section 3.2.5, of the filing requirements, distributors must provide an explanation if the account balances on Tab 3. Continuity Schedule of the rate generator model differ from the account balances in the trial balance reported through the RRR and the audited financial statements and which have been reflected in the prepopulated rate generator model. Furthermore, as per section 3.2.5.3, of the filing requirements, effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in the RSVA Power (Account 1588) and RSVA GA (Account 1589) variance accounts. A principal adjustment of \$116,480 was included in account 1588 - RSVA - Power which was comprised of the amounts in the table below:

**Table 7.2: 2018 1588 - RSVA Power Principal Adjustments**

	Principal Adjustments	Principal Adjustment in the previous year?
<b>Balance December 31, 2018</b>	-359,702	
<b>Reversals of Principal Adjustments - previous year</b>		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year	-99,572	Y
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation	32,289	Y
<b>Sub-Total Reversals from previous year (A):</b>	-67,283	
<b>Principal Adjustments - current year</b>		
5. Cost of power accrual for 2018 vs Actual per IESO bill	36,438	N
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL	-36,304	N
7. Unbilled accrued vs. billed for 2018 consumption	-172,558	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	356,187	
9. Other		
<b>Sub-Total Principal Adjustments for 2018 consumption (B)</b>	183,763	
<b>Total Principal Adjustments shown for 2018 (A + B)</b>	116,480	
<b>Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)</b>	-243,222	

A detailed explanation of the changes in the unbilled revenue process has been included in section 8. Global Adjustment of this summary.



## 8. Global Adjustment (“GA”)

EPCOR completes and files the “Regulated Price Plan vs. Market Price – Variance for Conventional Meters” and Regulated Price Plan vs Market Price – Variance for Smart Meters” data submissions with the Independent Electricity System Operator (“IESO”) by the fourth business day of each month as required.

EPCOR uses the IESO’s 1<sup>st</sup> GA estimate to bill its customers, which is applicable to all customer classes except for Class A.

The IESO data submission is filed using the 2<sup>nd</sup> monthly estimate of the GA.

A) The “Regulated Price Plan vs. Market Price – Variance for Conventional Meters” submission is completed by downloading the consumption information for the month from our settlement provider by each individual interval metered RPP tiered pricing customer and summarizing the data.

B) The “Regulated Price Plan vs Market Price – Variance for Smart Meters” submission is completed by downloading the consumption information for the month from our settlement provider for the following calculation:

- Total System Load
- Less Non-RPP Interval Metered Customers
- Less Streetlighting
- Less Non-Designated Loads
  - Non-interval metered spot rate customers
  - Retail customers: settlement information for the current month is not available for retail customers so billed information for the month from the billing system is used as an estimate.

When EPCOR receives the IESO invoice on the tenth business day of the month, the actual class B GA charged to EPCOR is reconciled and trued up to the estimate as filed. The calculated difference is then entered as an adjustment in the following month’s data submission (1<sup>st</sup> True-Up).



1 Line 148 of the IESO invoice “Class B Global Adjustment Settlement Amount” is allocated  
2 in a percentage split to account “4705 Power Purchased” and “4707 Charges – Global  
3 Adjustment” based on a comprehensive excel work form which summarizes all the above  
4 noted consumption data. The split allocates the class B GA charged by the IESO to the  
5 RPP and Non-RPP customers as follows, using A and B as defined on the previous page.

6 Power Purchased: (RPP)  $(A + B) / \text{Total System Load}$

7 Charges GA: (Non-RPP)  $\text{Total System Load} - (A + B) / \text{Total System Load}$

8 EPCOR bills its customers on a cyclical basis. EPCOR has the following billing cycles;

- 9 • Residential, General Service Less than 50 kW and Unmetered Scattered Load,  
10 the cycles below are billed on a non-calendar monthly basis
- 11 ○ 4 cycles for Collingwood, 1 cycle billed each week
  - 12 ○ 1 cycle for Stayner, billed every four weeks in conjunction with one
  - 13 Collingwood cycle
  - 14 ○ 1 cycle for Creemore, billed every four weeks in conjunction with one
  - 15 Collingwood cycle
  - 16 ○ 1 cycle for Thornbury, billed every four weeks in conjunction with one
  - 17 Collingwood cycle
- 18 • General Service greater than 50 kW and Streetlighting
- 19 ○ 1 cycle billed on a calendar month

20 EPCOR receives the GA calculations for each Class B non-RPP customer from Utilismart  
21 who provides EPCOR with Settlement Services. The Class B GA is imported into the  
22 billing system daily to align with consumption.

23 For billing purposes, EPCOR uses the following GA calculation for non-RPP customers;

- 24 • Residential and General Service less than 50 kW are billed a weighted average  
25 GA of the 1<sup>st</sup> monthly GA estimate based on the number of days in each month of  
26 the billing cycle
- 27 • General Service greater than 50 kW are billed the 1<sup>st</sup> monthly GA estimate

28



1 EPCOR records unbilled revenue in the accounting system monthly and reverses it in the  
2 subsequent month. Unbilled energy revenue is based on an assessment of electricity  
3 distribution services supplied to customers between the date of the last meter reading and  
4 the period ending date. The components of a customer's most recent bill are divided by  
5 the number of days in the billing period. Then the estimated daily revenue is multiplied by  
6 the remaining days to month-end.

7 Prior to December 2018, the estimation technique was not used for the final month of the  
8 year. Instead, the monthly unbilled amounts for December were recorded based on actual  
9 consumption. The billing system was set-up for a rate change on January 1 with no actual  
10 change to the rates occurring. This allowed the billing system to split bills processed in  
11 January and February of the subsequent year between revenue earned before and after  
12 December 31<sup>st</sup>. Therefore, exactly correct unbilled consumption and dollars was posted  
13 for the year.

14 However, effective December 31, 2018 this technique could no longer be used for year-  
15 end cut-off accuracy. The estimation technique has been used for December 2018, just  
16 like all the other months of the year. EPCOR can no longer wait for subsequent year-end  
17 actual billing information to come in during January and February because of a much  
18 quicker year-end close set by the new parent company. A comparison of the accrual for  
19 unbilled revenue verses the actual billings subsequent to year-end is completed to assess  
20 the accuracy of the process.

21 EPCOR is currently investigating a technique to use actual smart meter data for the  
22 unbilled revenue accrual in the future to improve accuracy.

23 As of December 31, 2016, EPCOR only had one Class A GA customer. Due to the  
24 expansion of the IESO Industrial Conservation Initiative (ICI), the number of customers  
25 has increased to five as of July 1, 2017. The global adjustment for Class A customers is  
26 billed using line 147 of the IESO invoice allocated based on each customer's contribution  
27 to the total peak demand factor.

28 In order to true up RPP estimates, EPCOR completes a reconciliation process based on  
29 actual billed amounts by RPP category (TOU and Tiered Pricing Class). An export of the  
30 verified billing data is downloaded and categorized in a spreadsheet based on  
31 consumption period. This data is compared with originally submitted estimates (explained



1 above) and variances are posted via the RPP settlement process as well as adjustments  
2 to GA/Power Allocations.

3 EPCOR completes the IESO's Embedded Generation Information submission, which  
4 provides the total kWh generated as well as the total billed to its five Class A customers.

#### 5 **Global Adjustment Work Form & Reconciliation**

6 As part of this application, EPCOR is requesting to dispose of its RSVA – Global  
7 Adjustment account. A requirement for disposition is the completion of the GA Analysis  
8 Work form to reconcile balances between what was billed to ratepayers and what was  
9 charged to the IESO within a variance tolerance of 1%. 2019\_0027\_GA Analysis  
10 Workform - 2018 Disposal has been included as part of this application.

11 As reported in the 2018 Annual RRR, EPCOR Non-RPP Class B customers consumed  
12 87.27 MWh, which results in a 93.45 MWh loss adjusted value. The variance between the  
13 Global Adjustment billed and the Global Adjustment charged was expected to (\$157,846).  
14 The Net Change in Principal Balance in the GL was \$71,667. The following reconciliation  
15 items have been included in the GA Analysis Work form:

16

17 **Table 8.1 - Global Adjustment Analysis Reconciliation Items**

Item	Amount
<b>Net Change in Principal Balance in the GL</b>	\$71,667.14
True-up of GA Charges based on Actual Non-RPP Volumes - prior year	(\$32,288.96)
True-up of GA Charges based on Actual Non-RPP Volumes - current year	(\$356,186.57)
Add current year end unbilled to actual revenue differences	\$208,593.76
Differences in GA IESO posted rate and rate charged on IESO invoice	(\$45,941.51)
GA Accrual vs. Actual	\$19,922.07
<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ (134,234)
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	<u>\$ (157,846)</u>
<b>Unresolved Difference</b>	\$ 23,612
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	0.3%

18

19



1 After removal of these reconciliation items, an unresolved difference of \$23,612 remains  
2 which results in Unresolved Difference as % of Expected GA Payments to IESO of 0.3%  
3 which is within the expected tolerance levels.

4 EPCOR is currently planning on transitioning to a calendar month billing process for all  
5 customers, effective January 2020 in order to better serve customers and manage  
6 variances.

7 **Additional information can be found in Appendix F Global Adjustment Variance**  
8 **Work Forms along with accompanying questions.**



## **9. OEB Accounting Guidance**

On February 21, 2019, the OEB issued its letter entitled Accounting Guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment as well as the related accounting guidance. The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis (including the 2018 balances that may be requested for disposition in this rate application). In this application, 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.

On March 30, 2017, EPCOR received a final OEB Decision and Rate Order for Rates effective May 1, 2017 which included a requirement in its next rate application to file the results of a special purpose audit of the balances in its RSVA - Power and RSVA – GA accounts, in compliance with the OEB's instructions as set out in the Decision. As a result of the special purpose audit, EPCOR spent extensive time reviewing and validating its process for both the IESO RPP settlement as well as the final reconciliation process. This resulted in the implementation of processes that are aligned with the OEB accounting guidance.

During the course of 2019, EPCOR has been working with the OEB illustrative model to ensure that its reconciliation processes were aligned with the OEB's guidance. Results from 2017 & 2018 were recalculated to determine if a material variance exists. EPCOR determined materiality of 0.5% of the annual Cost of Power threshold as per the OEB's Guidance, Q&A's for Accounting Guidance on Accounts 1588 and 1589.

### **Initial Settlement**

EPCOR currently uses a methodology consistent with the OEB guidance. Preliminary settlement is completed using best available estimates (using actual meter data) against the weighted average cost of power and the second global adjustment estimate.



## 1 **First True-up**

2 The first true-up is completed using the actual invoiced Global Adjustment (not  
3 necessarily the same as the posted IESO rate) and the variance submitted to the IESO  
4 the following month. This process is consistent with the OEB accounting guidance.

## 5 **Second True-up**

6 EPCOR's reconciliation process historically involved taking the actual billed RPP  
7 consumption, compared with the preliminary IESO settlement and recalculating the RPP  
8 variance. In addition, the Global Adjustment/Power allocation would be revised and an  
9 adjustment would be posted in the quarter following the settlement period. The  
10 adjustment would be calculated using billed consumption as a percentage of the IESO  
11 invoiced volumes.

12 The OEB guidance varies slightly from this process and as a result, EPCOR has revised  
13 the methodology accordingly in 2019. Instead of using the actual billed amounts as the  
14 numerator of the GA/Power allocation, billed RPP consumption is calculated as a  
15 percentage of total billed consumption and that percentage is applied to actual  
16 wholesale volumes. Table 9.1 demonstrates the theory behind the change in calculation

17 **Table 9.1 Second True-Up Methodology Illustration**

kWh	Historical	OEB Guidance
Wholesale Volume	100,000	100,000
Actual RPP Invoiced	55,000	55,000
Non-RPP Invoiced		<u>40,000</u>
Total Billed		95,000
Final RPP	55,000	57,895
Power Allocation	55%	58%
GA Allocation	45%	42%

18  
19  
20 Due to this change, 2017 & 2018 results were recalculated. The adjustment resulted in  
21 immaterial variances. These variances are highlighted on Table 9.2.



**Table 9.2 Revised RPP Settlement**

	Historical	OEB Guidance	Variance
<b>2017</b>			
<b>Final RPP Variance (\$MM)</b>	<b>(3,291)</b>	<b>(3,292)</b>	<b>0.05%</b>
<b>Global Adjustment (\$MM)</b>	<b>16,768</b>	<b>16,763</b>	<b>-0.03%</b>
<b>Power Allocation (\$MM)</b>	<b><u>9,704</u></b>	<b><u>9,709</u></b>	<b>0.05%</b>
	26,471	26,471	
<b>2018</b>			
<b>Final RPP Variance (\$MM)</b>	<b>(5,791)</b>	<b>(5,792)</b>	<b>0.01%</b>
<b>Global Adjustment (\$MM)</b>	<b>16,289</b>	<b>16,292</b>	<b>0.02%</b>
<b>Power Allocation (\$MM)</b>	<b><u>7,860</u></b>	<b><u>7,857</u></b>	<b>-0.04%</b>
	24,149	24,149	

In 2018-0025, EPCOR received approval to dispose of the 2017 Group 1 accounts through interim rate riders as calculated over a 12 months basis:

***Findings***

*The OEB approves the disposition of a debit balance of \$423,677 as of December 31, 2017, including interest projected to April 30, 2019 for Group 1 accounts on an interim basis.*

Based on the information included above, EPCOR is requesting to receive final approval on the disposition of these balances without any modifications to the interim balance amounts.



## 10. Rate Change Summary and Bill Impacts

Appendix A shows the proposed Tariff of Rates and Charges, incorporating the effect of the 2018 price cap adjustment and updated transmission rates.

Appendix B shows the resulting bill impacts, as calculated by the Board's Rate Generator model.

In 2019, pursuant to EB-2012-0410 EPCOR finalized the transition process towards fully fixed residential distribution rates (effective May 1, 2019). Over a four year period, distribution rates have transformed from a calculation composed of both fixed & variable components to being fully fixed.

**Table 10.1 Residential Rate Design**

Rates Effective	Fixed Component	Variable Component
May-15	42.5%	57.5%
May-16	56.9%	43.1%
May-17	71.3%	28.7%
May-18	85.6%	14.4%
May-19	100.0%	0.0%

### Bill Impacts for EPCOR Customers:

- A typical Residential customer using 750 kWh per month will see a decrease of **\$0.36 (-1.0%)** in the distribution component of their bill. The total delivery component will increase by **\$0.45 (1.0%)** due to the expected increase in RTSR charges. The total monthly bill is expected to increase by **\$0.36 (0.3%)**.
- A typical General Service less than 50 kW demand customer using 2,000 kWh per month will see a decrease of **\$1.60 (-2.1%)** in the distribution component of their bill. The total delivery component will increase by **\$0.33 (0.3%)** due to the expected increase in RTSR charges. The total monthly bill is expected to increase by **\$0.27 (0.1%)**.
- Class B General Service 50 to 4,999 kW demand customers (using 250 kW demand and consuming 86,000 kWh per month) will see a decrease of **\$531.83 (-**



1       28.7%) in the distribution component of their bill. The total delivery component will  
2       decrease by \$440.53 (-15.9%). The total monthly bill is expected to decrease by  
3       \$497.79 (-3.3%).

- 4       • A Street lighting customer (using 100 kW demand and consuming 15,000 kWh per  
5       month with 1,000 connections) will see an increase of \$1,230.25 (21.3%) in the  
6       total delivery component. The total monthly bill is expected to increase by  
7       \$1,390.18 (15.7%). The main driver for this increase is due to the disposition of  
8       the LRAMVA balance which included multiple large street lighting conservation  
9       projects.

10                   **Table 10.2: Customer Bill Impacts per Rate Class**

RATE CLASS	Usage Base	Average Bill 2019	Average Bill 2020	Total Bill Impact	
		\$	\$	\$	%
Residential (RPP)	750 kWh	\$ 116.25	\$ 116.61	\$ 0.36	0.3%
GS<50kW	2000 kWh	\$ 293.41	\$ 293.68	\$ 0.27	0.1%
GS>50kW	250 kW	\$ 14,997.27	\$ 14,499.48	\$ (497.79)	-3.3%
USL	150 kWh	\$ 26.93	\$ 26.14	\$ (0.79)	-2.9%
Streetlights	100 kW	\$ 8,879.25	\$ 10,269.43	\$ 1,390.18	15.7%

11



# **Appendix A – Proposed 2020 Tariff Sheet**

**Board File Number EB-2019-0027**



# EPCOR Electricity Distribution Ontario 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

2019-0027

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	25.88
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$	0.11
Rate Rider per the Collus Powerstream and EPCOR Share Purchase Agreement - effective until September 30, 2023	\$	(0.25)
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2022	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario 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

2019-0027

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	21.92
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0145
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2022	\$/kWh	0.0009
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036

#### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario 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

2019-0027

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

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

#### APPLICATION

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

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

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	104.69
Distribution Volumetric Rate	\$/kW	3.4239
Low Voltage Service Rate	\$/kW	0.5215
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021		
Applicable only for Non-RPP Customers	\$/kWh	0.0017



# EPCOR Electricity Distribution Ontario 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**

**2019-0027**

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2022	\$/kW	0.0246
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3628)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.6632
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kW	0.0192
Retail Transmission Rate - Network Service Rate	\$/kW	2.4940
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5371

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario 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

2019-0027

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	0.53
Distribution Volumetric Rate	\$/kWh	0.0125
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2022	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario 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

2019-0027

### STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.83
Distribution Volumetric Rate	\$/kW	15.9673
Low Voltage Service Rate	\$/kW	0.4031
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2022	\$/kW	11.4911
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.2524
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kW	0.3277
Retail Transmission Rate - Network Service Rate	\$/kW	1.8809
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1883

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario 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

2019-0027

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

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

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Charge to certify cheque	\$	15.00
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Account history	\$	15.00



# EPCOR Electricity Distribution Ontario 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

2019-0027

Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
<b>Non-Payment of Account (see Note below)</b>		
Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	20.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	40.00
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
<b>Other</b>		
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50

**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**

## 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 the 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	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
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)
<b>Service Transaction Requests (STR)</b>		
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		



# EPCOR Electricity Distribution Ontario 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**

**2019-0027**

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)

\$

4.08

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

1.071

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

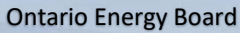
1.0603



# **Appendix B – Bill Impacts Summary**

**Board File Number EB-2019-0027**





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

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

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

**Note:**

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2018 of \$0.1117/kWh (IESO's Monthly Market Report for May 2018, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

[illegible]



### Table 2

[illegible]



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0710		
Proposed/Approved Loss Factor	1.0710		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 25.41	1	\$ 25.41	\$ 25.88	1	\$ 25.88	\$ 0.47	1.85%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.14)	1	\$ (0.14)	\$ (0.14)	1	\$ (0.14)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0005	750	\$ 0.38	\$ 0.15	66.67%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 25.50</b>			<b>\$ 26.12</b>	<b>\$ 0.62</b>	<b>2.43%</b>
Line Losses on Cost of Power	\$ 0.1280	53	\$ 6.82	\$ 0.1280	53	\$ 6.82	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	750	\$ 1.35	\$ 0.0006	750	\$ 0.45	\$ (0.90)	-66.67%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ -	750	\$ -	\$ (0.08)	-100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0016	750	\$ 1.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 35.51</b>			<b>\$ 35.15</b>	<b>\$ (0.36)</b>	<b>-1.00%</b>
RTSR - Network	\$ 0.0065	803	\$ 5.22	\$ 0.0069	803	\$ 5.54	\$ 0.32	6.15%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0038	803	\$ 3.05	\$ 0.0044	803	\$ 3.53	\$ 0.48	15.79%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 43.78</b>			<b>\$ 44.23</b>	<b>\$ 0.45</b>	<b>1.02%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	480	\$ 48.48	\$ 0.1010	480	\$ 48.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	135	\$ 19.44	\$ 0.1440	135	\$ 19.44	\$ -	0.00%
TOU - On Peak	\$ 0.2080	135	\$ 28.08	\$ 0.2080	135	\$ 28.08	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 143.16</b>			<b>\$ 143.61</b>	<b>\$ 0.45</b>	<b>0.31%</b>
HST	13%		\$ 18.61	13%		\$ 18.67	\$ 0.06	0.31%
Ontario Electricity Rebate	31.8%		\$ (45.53)	31.8%		\$ (45.67)	\$ (0.14)	-
<b>Total Bill on TOU</b>			<b>\$ 116.25</b>			<b>\$ 116.61</b>	<b>\$ 0.36</b>	<b>0.31%</b>

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.



Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0710		
Proposed/Approved Loss Factor	1.0710		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.52	1	\$ 21.52	\$ 21.92	1	\$ 21.92	\$ 0.40	1.86%
Distribution Volumetric Rate	\$ 0.0142	2000	\$ 28.40	\$ 0.0145	2000	\$ 29.00	\$ 0.60	2.11%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0010	2000	\$ 2.00	\$ 0.0010	2000	\$ 2.00	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 51.92</b>			<b>\$ 52.92</b>	<b>\$ 1.00</b>	<b>1.93%</b>
Line Losses on Cost of Power	\$ 0.1280	142	\$ 18.18	\$ 0.1280	142	\$ 18.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0019	2,000	\$ 3.80	\$ 0.0007	2,000	\$ 1.40	\$ (2.40)	-63.16%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ -	2,000	\$ -	\$ (0.20)	-100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0014	2,000	\$ 2.80	\$ 0.0014	2,000	\$ 2.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 77.47</b>			<b>\$ 75.87</b>	<b>\$ (1.60)</b>	<b>-2.07%</b>
RTSR - Network	\$ 0.0059	2,142	\$ 12.64	\$ 0.0063	2,142	\$ 13.49	\$ 0.86	6.78%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0031	2,142	\$ 6.64	\$ 0.0036	2,142	\$ 7.71	\$ 1.07	16.13%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 96.74</b>			<b>\$ 97.07</b>	<b>\$ 0.33</b>	<b>0.34%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,142	\$ 7.28	\$ 0.0034	2,142	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,142	\$ 1.07	\$ 0.0005	2,142	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	1,280	\$ 129.28	\$ 0.1010	1,280	\$ 129.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	360	\$ 51.84	\$ 0.1440	360	\$ 51.84	\$ -	0.00%
TOU - On Peak	\$ 0.2080	360	\$ 74.88	\$ 0.2080	360	\$ 74.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 361.35</b>			<b>\$ 361.68</b>	<b>\$ 0.33</b>	<b>0.09%</b>
HST	13%		\$ 46.98	13%		\$ 47.02	\$ 0.04	0.09%
Ontario Electricity Rebate	31.8%		\$ (114.91)	31.8%		\$ (115.01)	\$ (0.10)	
<b>Total Bill on TOU</b>			<b>\$ 293.41</b>			<b>\$ 293.68</b>	<b>\$ 0.27</b>	<b>0.09%</b>

In the manager's summary, discuss the reasons for the change in the distribution rate.

In the manager's summary, discuss the reasons for the change in the delivery rate.



Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	86,000	kWh
Demand	250	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0710	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 102.79	1	\$ 102.79	\$ 104.69	1	\$ 104.69	\$ 1.90	1.85%
Distribution Volumetric Rate	\$ 3.3617	250	\$ 840.43	\$ 3.4239	250	\$ 855.98	\$ 15.55	1.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0169	250	\$ (4.23)	\$ 0.0438	250	\$ 10.95	\$ 15.18	-359.17%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 938.99</b>			<b>\$ 971.62</b>	<b>\$ 32.63</b>	<b>3.47%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.0319	250	\$ 257.98	\$ 0.3004	250	\$ 75.10	\$ (182.88)	-70.89%
CBR Class B Rate Riders	\$ 0.0471	250	\$ 11.78	\$ -	250	\$ -	\$ (11.78)	-100.00%
GA Rate Riders	\$ 0.0060	86,000	\$ 516.00	\$ 0.0017	86,000	\$ 146.20	\$ (369.80)	-71.67%
Low Voltage Service Charge	\$ 0.5215	250	\$ 130.38	\$ 0.5215	250	\$ 130.38	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,855.12</b>			<b>\$ 1,323.29</b>	<b>\$ (531.83)</b>	<b>-28.67%</b>
RTSR - Network	\$ 2.3499	250	\$ 587.48	\$ 2.4940	250	\$ 623.50	\$ 36.03	6.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3160	250	\$ 329.00	\$ 1.5371	250	\$ 384.28	\$ 55.28	16.80%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2,771.59</b>			<b>\$ 2,331.07</b>	<b>\$ (440.53)</b>	<b>-15.89%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	92,106	\$ 313.16	\$ 0.0034	92,106	\$ 313.16	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	92,106	\$ 46.05	\$ 0.0005	92,106	\$ 46.05	\$ -	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	92,106	\$ 10,140.87	\$ 0.1101	92,106	\$ 10,140.87	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 13,271.92</b>			<b>\$ 12,831.40</b>	<b>\$ (440.53)</b>	<b>-3.32%</b>
HST	13%		\$ 1,725.35	13%		\$ 1,668.08	\$ (57.27)	-3.32%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 14,997.27</b>			<b>\$ 14,499.48</b>	<b>\$ (497.79)</b>	<b>-3.32%</b>

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.



Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	150	kWh	
Demand	-	kW	
Current Loss Factor	1.0710		
Proposed/Approved Loss Factor	1.0710		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.52	1	\$ 0.52	\$ 0.53	1	\$ 0.53	\$ 0.01	1.92%
Distribution Volumetric Rate	\$ 0.0123	150	\$ 1.85	\$ 0.0125	150	\$ 1.88	\$ 0.03	1.63%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 2.37			\$ 2.41	\$ 0.04	1.69%
Line Losses on Cost of Power	\$ 0.1101	11	\$ 1.17	\$ 0.1101	11	\$ 1.17	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0022	150	\$ 0.33	\$ 0.0007	150	\$ 0.11	\$ (0.23)	-68.18%
CBR Class B Rate Riders	\$ 0.0001	150	\$ 0.02	\$ -	150	\$ -	\$ (0.02)	-100.00%
GA Rate Riders	\$ 0.0060	150	\$ 0.90	\$ 0.0017	150	\$ 0.26	\$ (0.65)	-71.67%
Low Voltage Service Charge	\$ 0.0014	150	\$ 0.21	\$ 0.0014	150	\$ 0.21	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		150	\$ -		150	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 4.99			\$ 4.15	\$ (0.85)	-16.93%
RTSR - Network	\$ 0.0059	161	\$ 0.95	\$ 0.0063	161	\$ 1.01	\$ 0.06	6.78%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0031	161	\$ 0.50	\$ 0.0036	161	\$ 0.58	\$ 0.08	16.13%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 6.44			\$ 5.74	\$ (0.70)	-10.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	161	\$ 0.55	\$ 0.0034	161	\$ 0.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	161	\$ 0.08	\$ 0.0005	161	\$ 0.08	\$ -	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	150	\$ 16.52	\$ 0.1101	150	\$ 16.52	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 23.83			\$ 23.13	\$ (0.70)	-2.94%
HST	13%		\$ 3.10	13%		\$ 3.01	\$ (0.09)	-2.94%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 26.93			\$ 26.14	\$ (0.79)	-2.94%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.



Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	15,000	kWh
Demand	100	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0710	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.76	1000	\$ 3,760.00	\$ 3.83	1000	\$ 3,830.00	\$ 70.00	1.86%
Distribution Volumetric Rate	\$ 15.6773	100	\$ 1,567.73	\$ 15.9673	100	\$ 1,596.73	\$ 29.00	1.85%
Fixed Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.5491	100	\$ (54.91)	\$ 11.8188	100	\$ 1,181.88	\$ 1,236.79	-2252.39%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 5,272.82</b>			<b>\$ 6,608.61</b>	<b>\$ 1,335.79</b>	<b>25.33%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.8982	100	\$ 89.82	\$ 0.2524	100	\$ 25.24	\$ (64.58)	-71.90%
CBR Class B Rate Riders	\$ 0.0442	100	\$ 4.42	\$ -	100	\$ -	\$ (4.42)	-100.00%
GA Rate Riders	\$ 0.0060	15,000	\$ 90.00	\$ 0.0017	15,000	\$ 25.50	\$ (64.50)	-71.67%
Low Voltage Service Charge	\$ 0.4031	100	\$ 40.31	\$ 0.4031	100	\$ 40.31	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 5,497.37</b>			<b>\$ 6,699.66</b>	<b>\$ 1,202.29</b>	<b>21.87%</b>
RTSR - Network	\$ 1.7722	100	\$ 177.22	\$ 1.8809	100	\$ 188.09	\$ 10.87	6.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.0174	100	\$ 101.74	\$ 1.1883	100	\$ 118.83	\$ 17.09	16.80%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 5,776.33</b>			<b>\$ 7,006.58</b>	<b>\$ 1,230.25</b>	<b>21.30%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	16,065	\$ 54.62	\$ 0.0034	16,065	\$ 54.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	16,065	\$ 8.03	\$ 0.0005	16,065	\$ 8.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1000	\$ 250.00	\$ 0.25	1000	\$ 250.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	16,065	\$ 1,768.76	\$ 0.1101	16,065	\$ 1,768.76	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 7,857.74</b>			<b>\$ 9,087.99</b>	<b>\$ 1,230.25</b>	<b>15.66%</b>
HST	13%		\$ 1,021.51	13%		\$ 1,181.44	\$ 159.93	15.66%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 8,879.25</b>			<b>\$ 10,269.43</b>	<b>\$ 1,390.18</b>	<b>15.66%</b>

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0710		
Proposed/Approved Loss Factor	1.0710		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 25.41	1	\$ 25.41	\$ 25.88	1	\$ 25.88	\$ 0.47	1.85%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.14)	1	\$ (0.14)	\$ (0.14)	1	\$ (0.14)	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0005	750	\$ 0.38	\$ 0.15	66.67%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 25.50</b>			<b>\$ 26.12</b>	<b>\$ 0.62</b>	<b>2.43%</b>
Line Losses on Cost of Power	\$ 0.1101	53	\$ 5.86	\$ 0.1101	53	\$ 5.86	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	750	\$ 1.35	\$ 0.0006	750	\$ 0.45	\$ (0.90)	-66.67%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ -	750	\$ -	\$ (0.08)	-100.00%
GA Rate Riders	\$ 0.0060	750	\$ 4.50	\$ 0.0017	750	\$ 1.28	\$ (3.23)	-71.67%
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0016	750	\$ 1.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 39.05</b>			<b>\$ 35.47</b>	<b>\$ (3.58)</b>	<b>-9.17%</b>
RTSR - Network	\$ 0.0065	803	\$ 5.22	\$ 0.0069	803	\$ 5.54	\$ 0.32	6.15%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0038	803	\$ 3.05	\$ 0.0044	803	\$ 3.53	\$ 0.48	15.79%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 47.33</b>			<b>\$ 44.55</b>	<b>\$ (2.78)</b>	<b>-5.87%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 133.03</b>			<b>\$ 130.26</b>	<b>\$ (2.78)</b>	<b>-2.09%</b>
HST	13%		\$ 17.29	13%		\$ 16.93	\$ (0.36)	-2.09%
Ontario Electricity Rebate	31.8%			31.8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 150.33</b>			<b>\$ 147.19</b>	<b>\$ (3.14)</b>	<b>-2.09%</b>

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.



# **Appendix C – IRM Rate Generator**

**Board File Number EB-2019-0027**



# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

## Quick Link

Ontario Energy Board's 2020 Electricity  
Distribution Rates Webpage

Version 2.0

Utility Name EPCOR Electricity Distribution Ontario Inc.

Assigned EB Number 2019-0027

Name of Contact and Title Tim Hesselink, Manager Regulatory Affairs

Phone Number 705-445-1800 ext 2274


Email Address thesselink@epcor.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 2013
2. Select the year that the balances of Accounts 1588 and 1589 were last approved for disposition  
(e.g. If 2017 balances were approved for disposition in the 2019 rate application, select 2017) 2016
3. Select the year that the balances of the remaining Group 1 DVAs were last approved for disposition 2016
4. Select the earliest vintage year in which there is a balance in Account 1595  
(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016) 2013
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: EPCOR Electricity Distribution Ontario Inc. is: Transmission Connected
8. Have you transitioned to fully fixed rates? Yes

## Legend

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2013	Transactions Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>1</sup> during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec 31, 2013
<b>Group 1 Accounts</b>											
LV Variance Account	1550					0					0
Smart Metering Entity Charge Variance Account	1551					0					0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580					0					0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580					0					0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580					0					0
RSVA - Retail Transmission Network Charge	1584					0					0
RSVA - Retail Transmission Connection Charge	1586					0					0
RSVA - Power <sup>4</sup>	1588					0					0
RSVA - Global Adjustment <sup>4</sup>	1589					0					0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	(1,668,480)	1,341,902	(289,390)		(37,188)	(288,635)	(15,126)	(27,160)		(276,601)
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>											
<i>Not to be disposed of until a year after rate order has expired and that balance has been audited</i>	1595					0					0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(1,668,480)	1,341,902	(289,390)	0	(37,188)	(288,635)	(15,126)	(27,160)	0	(276,601)
<b>Total Group 1 Balance</b>		(1,668,480)	1,341,902	(289,390)	0	(37,188)	(288,635)	(15,126)	(27,160)	0	(276,601)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>										
<b>Total including Account 1568</b>		(1,668,480)	1,341,902	(289,390)	0	(37,188)	(288,635)	(15,126)	(27,160)	0	(276,601)







				2016											
Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 2015	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> 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 <sup>1</sup> during 2016	Closing Interest Amounts as of Dec 31, 2016	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit / (Credit) during 2017
			0	0			1,160,201	1,160,201	0			14,949	14,949	1,160,201	527,668
			0	0			(17,523)	(17,523)	0			(299)	(299)	(17,523)	(6,462)
			0	0			(1,455,959)	(1,455,959)	0			(24,657)	(24,657)	(1,455,959)	(310,867)
			0	0			0	0	0			0	0	0	0
			0	0			67,204	67,204	0			1,002	1,002	67,204	(2,046)
			0	0			64,934	64,934	0			(1,228)	(1,228)	64,934	4,080
			0	0			159,277	159,277	0			986	986	159,277	3,407
			0	0			1,003,648	1,003,648	0			(71,826)	(71,826)	1,003,648	(475,563)
			0	0			375,566	375,566	0			64,416	64,416	375,566	575,611
			0	0				0	0				0	0	
5,093			(278,933)	421,621	(259,066)			162,555	(278,933)	254,597			(24,336)	162,555	
			0	0				0	0				0	0	
5,623	(11,149)	0	16,772	497,415	(356,915)	0	2,218	142,717	16,772	2,277	0	0	19,049	142,717	
			0	0				0	0				0	0	
			0	0				0	0				0	0	
			0	0				0	0				0	0	
			0	0				0	0				0	0	
			0	0				0	0				0	0	
0	0	0	0	0	0	0	375,566	375,566	0	0	0	64,416	64,416	375,566	575,611
10,716	(11,149)	0	(262,161)	919,035	(615,981)	0	984,000	1,287,054	(262,161)	256,874	0	(81,074)	(86,361)	1,287,054	(259,782)
10,716	(11,149)	0	(262,161)	919,035	(615,981)	0	1,359,566	1,662,621	(262,161)	256,874	0	(16,658)	(21,945)	1,662,621	315,828
			0	52,730	50,810			103,540	0				0	103,540	39,517
10,716	(11,149)	0	(262,161)	971,765	(565,171)	0	1,359,566	1,766,160	(262,161)	256,874	0	(16,658)	(21,945)	1,766,160	355,345



2017								2018							
OEB-Approved Disposition during 2017	Principal Adjustments <sup>1</sup> 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 <sup>1</sup> during 2017	Closing Interest Amounts as of Dec 31, 2017	Opening Principal Amounts as of Jan 1, 2018	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments <sup>1</sup> 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
		1,687,869	14,949	17,043			31,992	1,687,869	396,703	1,160,201		924,371	31,992	19,568	34,603
		(23,986)	(299)	(236)			(535)	(23,986)	(18,684)	(17,523)		(25,147)	(535)	(433)	(596)
		(1,766,827)	(24,657)	(19,222)			(43,879)	(1,766,827)	(4,765)	(1,455,959)		(315,633)	(43,879)	(13,124)	(49,321)
		0	0	0			0	0				0	0		
		65,159	1,002	792			1,794	65,159	(2,528)	67,204		(4,574)	1,794	233	2,140
		69,014	(1,228)	713			(515)	69,014	51,980	64,934		56,061	(515)	932	(128)
		162,685	986	1,937			2,923	162,685	16,743	159,277		20,150	2,923	1,072	3,684
	324,072	852,158	(71,826)	11,039			(60,787)	852,158	(359,702)	1,003,648	116,480	(394,712)	(60,787)	(6,376)	(54,825)
	(224,501)	726,676	64,416	8,495			72,911	726,676	296,198	375,566	(159,960)	487,348	72,911	17,907	70,778
		0	0				0	0				0	0		
		162,555	(24,336)	1,952			(22,384)	162,555		162,555		(0)	(22,384)		(21,581)
		0	0				0	0				0	0		
		142,717	19,049	1,714		0	20,763	142,717		142,717		0	20,763		21,467
		0	0				0	0				0	0		
		0	0				0	0				0	0		
		0	0				0	0	1,188,733			1,188,733	0	29,276	
		0	0				0	0				0	0		
0	(224,501)	726,676	64,416	8,495	0	0	72,911	726,676	296,198	375,566	(159,960)	487,348	72,911	17,907	70,778
0	324,072	1,351,344	(86,361)	15,733	0	0	(70,628)	1,351,344	1,268,479	1,287,054	116,480	1,449,249	(70,628)	31,148	(64,557)
0	99,572	2,078,021	(21,945)	24,228	0	0	2,283	2,078,021	1,564,677	1,662,620	(43,480)	1,936,597	2,283	49,055	6,221
		143,056	0	2,861			2,861	143,056	274,315	51,880	(24,914)	340,578	2,861	3,473	2,840
0	99,572	2,221,077	(21,945)	27,088	0	0	5,143	2,221,077	1,838,992	1,714,500	(68,394)	2,277,175	5,143	52,528	9,061



		2019				Projected Interest on Dec-31-18 Balances					2.1.7 RRR	
Interest Adjustments <sup>1</sup> during 2018	Closing Interest Amounts as of Dec 31, 2018	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 <sup>2</sup>	Projected Interest from Jan 1, 2020 to Apr 30, 2020 on Dec 31, 2018 balance adjusted for disposition during 2019 <sup>2</sup>	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2018	Variance RRR vs. 2018 Balance (Principal + Interest)
	16,957	527,668	10,992	396,703	5,965	8,912	2,843	17,721	414,424		941,328	0
	(372)	(6,462)	(105)	(18,685)	(267)	(420)	(134)	(820)	(19,505)		(25,518)	0
	(7,682)	(312,914)	(2,971)	(2,719)	(4,711)	(61)	(19)	(4,792)	(7,511)		(328,002)	(4,687)
	0			0	0	0	0	0	0		0	0
	(113)			(4,574)	(113)	(103)	(33)	(249)	(4,822)		(4,687)	0
	545	4,080	(281)	51,981	826	1,168	373	2,366	54,347		56,606	0
	311	3,407	(673)	16,743	984	376	120	1,480	18,223		20,461	0
	(12,339)	(151,490)	(9,868)	(243,222)	(2,471)	(5,464)	(1,743)	(9,678)	(252,900)	Yes	(523,531)	(116,480)
	20,040	351,110	11,184	136,238	8,856	3,061	976	12,894	149,131	Yes	667,348	159,960
	0			0	0	0	0	0	0	Yes		0
803	0			(0)	0	(0)	(0)	(0)	0	No	0	0
	0			0	0	0	0	0	0	No	0	0
704	0			0	0	0	0	0	0	No	0	(0)
	0			0	0	0	0	0	0	No	0	0
	0			0	0	0	0	0	0	No	0	0
	29,276			1,188,733	29,276	26,706	8,520	64,502	0	No	1,218,010	0
	0			0	0	0	0	0	0	No		0
0	20,040	351,110	11,184	136,238	8,856	3,061	976	12,894	149,131		667,348	159,960
1,507	26,584	64,289	(2,906)	1,384,960	29,490	31,114	9,926	70,530	202,255		1,359,353	(116,480)
1,507	46,624	415,399	8,278	1,521,198	38,346	34,175	10,903	83,424	351,387		2,026,701	43,480
3,926	7,419	61,054	2,619	279,524	4,800	7,806	3,133	15,739	295,263		368,985	20,988
5,433	54,044	476,453	10,897	1,800,722	43,147	41,981	14,036	99,163	646,650		2,395,686	64,467





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)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	126,982,163	0	4,245,877	0	0	0	126,982,163	0	120,639	15,512
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	47,152,725	2,503	8,257,640	1,950	0	0	47,152,725	2,503	81,323	1,768
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,500,883	317,010	130,895,721	312,041	2,605,162	4,968	130,895,721	312,042	15,579	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	397,050	0	12,037	0	0	0	397,050	0	-119	
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,204,368	3,387	1,204,368	3,386	0	0	1,204,368	3,387	77,841	
<b>Total</b>		309,237,189	322,900	144,615,643	317,377	2,605,162	4,968	306,632,027	317,932	295,263	17,280

### Threshold Test

Total Claim (including Account 1568)

\$646,650

Total Claim for Threshold Test (All Group 1 Accounts)

\$351,387

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

\$0.0011

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

YES

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

<sup>2</sup> The Threshold Test does not include the amount in 1568.

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





Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

## Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	allocated based on Total less WMP			allocated based on Total less WMP		
					1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	41.1%	89.8%	41.4%	170,175	(17,509)	(5,107)	22,316	7,483	(104,731)	120,639
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.2%	10.2%	15.4%	63,192	(1,996)	(1,897)	8,287	2,779	(38,890)	81,323
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	43.2%	0.0%	42.7%	178,911	0	(5,265)	23,462	7,867	(107,959)	15,579
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	532	0	(16)	70	23	(327)	(119)
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	1,614	0	(48)	212	71	(993)	77,841
Total	100.0%	100.0%	100.0%	414,424	(19,505)	(12,333)	54,347	18,223	(252,900)	295,263

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





Ontario Energy Board

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

1a The year Account 1589 GA was last disposed

2016

1b The year Account 1580 CBR Class B was last disposed

2016

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)?

No

(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)?

No

(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.)

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

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

	Rate Class		2018
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	57,347,355
		kW	117,163



## 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

2016

	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	126,982,163	0	0	0	0	126,982,163	0	50.9%	(\$2,456)	\$0.0000	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,152,725	2,503	0	0	0	47,152,725	2,503	18.9%	(\$912)	\$0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	130,895,721	312,042	57,347,355	117,163	0	73,548,366	194,879	29.5%	(\$1,423)	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	397,050	0	0	0	0	397,050	0	0.2%	(\$4)	\$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,204,368	3,387	0	0	0	1,204,368	3,387	0.5%	(\$23)	\$0.0000	kW
<b>Total</b>		306,632,027	317,932	57,347,355	117,163	0	249,284,672	200,769	100.0%	(\$4,822)	\$0.0000	

If the allocated Account 1580 sub-account CBR Class B amount does not produce a rate rider in one or more rate class (except for the Standby rate class), the model will transfer the entire CBR Class B amount into Account 1580 WMS control account to be disposed through the general purpose Group 1 DVA rate riders.



# 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)	12

Rate Rider Recovery to be used below

	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	4,245,877	0	0	4,245,877	4.9%	\$7,256	\$0.0017 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	8,257,640	0	0	8,257,640	9.5%	\$14,111	\$0.0017 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	130,895,721	57,347,355	0	73,548,366	84.3%	\$125,686	\$0.0017 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	12,037	0	0	12,037	0.0%	\$21	\$0.0017 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,204,368	0	0	1,204,368	1.4%	\$2,058	\$0.0017 kWh
<b>Total</b>		144,615,643	57,347,355	0	87,268,288	100.0%	\$149,132	



# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
LRAM Proposed Rate Rider Recovery Period (in months)	24	Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	126,982,163	0	126,982,163	0	72,627		0.0006	0.0000	0.0005	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,152,725	2,503	47,152,725	2,503	31,475		0.0007	0.0000	0.0009	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,500,883	317,010	130,895,721	312,042	210,240	(113,223)	0.6632	(0.3628)	0.0246	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	397,050	0	397,050	0	282		0.0007	0.0000	(0.0001)	
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,204,368	3,387	1,204,368	3,387	855		0.2524	0.0000	11.4911	
											207,361.21

<sup>1</sup> 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.

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





Ontario Energy Board

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

### Summary - Sharing of Tax Change Forecast Amounts

	2013	2020
<b>OEB-Approved Rate Base</b>	\$ 19,642,856	\$ 19,642,856
<b>OEB-Approved Regulatory Taxable Income</b>	\$ 370,482	\$ 370,482
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.5%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 55,572
Provincial Taxes Payable		\$ 42,605
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	15.5%	26.5%
Total Income Taxes Payable	\$ 57,425	\$ 98,178
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ 57,425	\$ 98,178
<b>Grossed-up Income Taxes</b>	\$ 67,958	\$ 133,575
<b>Incremental Grossed-up Tax Amount</b>		\$ 65,617
<b>Sharing of Tax Amount (50%)</b>		<b>\$ 32,808</b>

#### Notes

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

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



# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	14,233	117,956,589		9.88	0.0193	0.0000	1,687,464	2,276,562	0	3,964,027	42.6%	57.4%	0.0%	62.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	1,717	47,173,865		19.74	0.0131	0.0000	406,723	617,978	0	1,024,701	39.7%	60.3%	0.0%	16.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	117	116,404,810	342,409	94.34	0.0000	3.0850	132,453	0	1,056,332	1,188,785	11.1%	0.0%	88.9%	18.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	30	403,504		0.46	0.0113	0.0000	166	4,560	0	4,725	3.5%	96.5%	0.0%	0.1%
STREET LIGHTING SERVICE CLASSIFICATION	kW	3,045	2,165,737	6,285	3.45	0.0000	14.3874	126,063	0	90,425	216,488	58.2%	0.0%	41.8%	3.4%
<b>Total</b>		19,142	284,104,505	348,694				2,352,869	2,899,099	1,146,757	6,398,725				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	126,982,163		20,325	0.11 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,152,725	2,503	5,254	0.0001 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,500,883	317,010	6,095	0.0192 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	397,050		24	0.0001 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,204,368	3,387	1,110	0.3277 kW
<b>Total</b>		309,237,189	322,900	\$32,808	



# 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	0.0065	126,982,163	0	1.0710	135,997,897
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038	126,982,163	0	1.0710	135,997,897
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059	47,152,725	2,503	1.0710	50,500,568
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0031	47,152,725	2,503	1.0710	50,500,568
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3499	133,500,883	317,010		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3160	133,500,883	317,010		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059	397,050	0	1.0710	425,241
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0031	397,050	0	1.0710	425,241
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.7722	1,204,368	3,387		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0174	1,204,368	3,387		





# 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





Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January					\$0.00			\$0.00			\$0.00		\$ -
February					\$0.00			\$0.00			\$0.00		\$ -
March					\$0.00			\$0.00			\$0.00		\$ -
April					\$0.00			\$0.00			\$0.00		\$ -
May					\$0.00			\$0.00			\$0.00		\$ -
June					\$0.00			\$0.00			\$0.00		\$ -
July					\$0.00			\$0.00			\$0.00		\$ -
August					\$0.00			\$0.00			\$0.00		\$ -
September					\$0.00			\$0.00			\$0.00		\$ -
October					\$0.00			\$0.00			\$0.00		\$ -
November					\$0.00			\$0.00			\$0.00		\$ -
December					\$0.00			\$0.00			\$0.00		\$ -
Total				-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January				58,548	\$3.1942	\$ 187,014	4,910	\$0.7710	\$ 3,785	58,548	\$1.7493	\$ 102,418	\$ 106,203
February				52,526	\$3.1942	\$ 167,778	4,431	\$0.7710	\$ 3,416	52,810	\$1.7493	\$ 92,380	\$ 95,797
March				48,897	\$3.1942	\$ 156,186	3,852	\$0.7710	\$ 2,970	48,897	\$1.7493	\$ 85,535	\$ 88,505
April				49,337	\$3.1942	\$ 157,592	6,770	\$0.7710	\$ 5,219	49,337	\$1.7493	\$ 86,305	\$ 91,524
May				49,681	\$3.1942	\$ 158,692	3,660	\$0.7710	\$ 2,822	49,681	\$1.7493	\$ 86,907	\$ 89,729
June				51,457	\$3.1942	\$ 164,364	4,127	\$0.7710	\$ 3,182	52,435	\$1.7493	\$ 91,724	\$ 94,906
July				56,064	\$3.1942	\$ 179,080	4,403	\$0.7710	\$ 3,395	56,412	\$1.7493	\$ 98,682	\$ 102,077
August				53,359	\$3.1942	\$ 170,439	4,122	\$0.7710	\$ 3,178	54,052	\$1.7493	\$ 94,553	\$ 97,731
September				57,051	\$3.1942	\$ 182,232	4,382	\$0.7710	\$ 3,379	57,051	\$1.7493	\$ 99,799	\$ 103,178
October				44,855	\$3.1942	\$ 143,275	3,238	\$0.7710	\$ 2,496	44,855	\$1.7493	\$ 78,464	\$ 80,961
November				51,956	\$3.1942	\$ 165,958	4,071	\$0.7710	\$ 3,139	51,956	\$1.7493	\$ 90,887	\$ 94,025
December				50,320	\$3.1942	\$ 160,732	4,490	\$0.7710	\$ 3,461	50,650	\$1.7493	\$ 88,603	\$ 92,064
Total				624,051	\$ 3.1942	\$ 1,993,342	52,454	\$ 0.7710	\$ 40,442	626,683	\$ 1.7493	\$ 1,096,257	\$ 1,136,699





Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed		Rate	Amount	Units Billed		Rate	Amount	Units Billed		Rate	Amount	Amount
January	-	\$	3.7100	\$ -	-	\$	0.9400	\$ -	-	\$	2.2500	\$ -	\$ -
February	-	\$	3.7100	\$ -	-	\$	0.9400	\$ -	-	\$	2.2500	\$ -	\$ -
March	-	\$	3.7100	\$ -	-	\$	0.9400	\$ -	-	\$	2.2500	\$ -	\$ -
April	-	\$	3.7100	\$ -	-	\$	0.9400	\$ -	-	\$	2.2500	\$ -	\$ -
May	-	\$	3.7100	\$ -	-	\$	0.9400	\$ -	-	\$	2.2500	\$ -	\$ -
June	-	\$	3.7100	\$ -	-	\$	0.9400	\$ -	-	\$	2.2500	\$ -	\$ -
July	-	\$	3.8300	\$ -	-	\$	0.9600	\$ -	-	\$	2.3000	\$ -	\$ -
August	-	\$	3.8300	\$ -	-	\$	0.9600	\$ -	-	\$	2.3000	\$ -	\$ -
September	-	\$	3.8300	\$ -	-	\$	0.9600	\$ -	-	\$	2.3000	\$ -	\$ -
October	-	\$	3.8300	\$ -	-	\$	0.9600	\$ -	-	\$	2.3000	\$ -	\$ -
November	-	\$	3.8300	\$ -	-	\$	0.9600	\$ -	-	\$	2.3000	\$ -	\$ -
December	-	\$	3.8300	\$ -	-	\$	0.9600	\$ -	-	\$	2.3000	\$ -	\$ -
Total	-	\$	-	\$ -	-	\$	-	\$ -	-	\$	-	\$ -	\$ -

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed		Rate	Amount	Units Billed		Rate	Amount	Units Billed		Rate	Amount	Amount
January	58,548	\$	3.1942	\$ 187,014	4,910	\$	0.7710	\$ 3,785	58,548	\$	1.7493	\$ 102,418	\$ 106,203
February	52,526	\$	3.1942	\$ 167,778	4,431	\$	0.7710	\$ 3,416	52,810	\$	1.7493	\$ 92,380	\$ 95,797
March	48,897	\$	3.1942	\$ 156,186	3,852	\$	0.7710	\$ 2,970	48,897	\$	1.7493	\$ 85,535	\$ 88,505
April	49,337	\$	3.1942	\$ 157,592	6,770	\$	0.7710	\$ 5,219	49,337	\$	1.7493	\$ 86,305	\$ 91,524
May	49,681	\$	3.1942	\$ 158,692	3,660	\$	0.7710	\$ 2,822	49,681	\$	1.7493	\$ 86,907	\$ 89,729
June	51,457	\$	3.1942	\$ 164,364	4,127	\$	0.7710	\$ 3,182	52,435	\$	1.7493	\$ 91,724	\$ 94,906
July	56,064	\$	3.2915	\$ 184,536	4,403	\$	0.7877	\$ 3,468	56,412	\$	1.9755	\$ 111,442	\$ 114,910
August	53,359	\$	3.2915	\$ 175,630	4,122	\$	0.7877	\$ 3,247	54,052	\$	1.9755	\$ 106,779	\$ 110,026
September	57,051	\$	3.2915	\$ 187,783	4,382	\$	0.7877	\$ 3,452	57,051	\$	1.9755	\$ 112,704	\$ 116,156
October	44,855	\$	3.2915	\$ 147,639	3,238	\$	0.7877	\$ 2,550	44,855	\$	1.9755	\$ 88,610	\$ 91,161
November	51,956	\$	3.2915	\$ 171,013	4,071	\$	0.7877	\$ 3,207	51,956	\$	1.9755	\$ 102,639	\$ 105,846
December	50,320	\$	3.2915	\$ 165,629	4,490	\$	0.7877	\$ 3,536	50,650	\$	1.9755	\$ 100,060	\$ 103,596
Total	624,051	\$	3.24	\$ 2,023,856	52,454	\$	0.78	\$ 40,855	626,683	\$	1.86	\$ 1,167,505	\$ 1,208,359





Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
February	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
March	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
April	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
May	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
June	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
July	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
August	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
September	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
October	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
November	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
December	-	\$ 3.8300	\$ -	-	\$ 0.9600	\$ -	-	\$ 2.3000	\$ -	\$ -	\$ -	\$ -	
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	58,548	\$ 3.2915	\$ 192,711	4,910	\$ 0.7877	\$ 3,867	58,548	\$ 1.9755	\$ 115,662	\$		\$ 119,529	
February	52,526	\$ 3.2915	\$ 172,889	4,431	\$ 0.7877	\$ 3,490	52,810	\$ 1.9755	\$ 104,326	\$		\$ 107,816	
March	48,897	\$ 3.2915	\$ 160,944	3,852	\$ 0.7877	\$ 3,034	48,897	\$ 1.9755	\$ 96,596	\$		\$ 99,630	
April	49,337	\$ 3.2915	\$ 162,392	6,770	\$ 0.7877	\$ 5,333	49,337	\$ 1.9755	\$ 97,465	\$		\$ 102,798	
May	49,681	\$ 3.2915	\$ 163,526	3,660	\$ 0.7877	\$ 2,883	49,681	\$ 1.9755	\$ 98,145	\$		\$ 101,028	
June	51,457	\$ 3.2915	\$ 169,371	4,127	\$ 0.7877	\$ 3,251	52,435	\$ 1.9755	\$ 103,584	\$		\$ 106,835	
July	56,064	\$ 3.2915	\$ 184,536	4,403	\$ 0.7877	\$ 3,468	56,412	\$ 1.9755	\$ 111,442	\$		\$ 114,910	
August	53,359	\$ 3.2915	\$ 175,630	4,122	\$ 0.7877	\$ 3,247	54,052	\$ 1.9755	\$ 106,779	\$		\$ 110,026	
September	57,051	\$ 3.2915	\$ 187,783	4,382	\$ 0.7877	\$ 3,452	57,051	\$ 1.9755	\$ 112,704	\$		\$ 116,156	
October	44,855	\$ 3.2915	\$ 147,639	3,238	\$ 0.7877	\$ 2,550	44,855	\$ 1.9755	\$ 88,610	\$		\$ 91,161	
November	51,956	\$ 3.2915	\$ 171,013	4,071	\$ 0.7877	\$ 3,207	51,956	\$ 1.9755	\$ 102,639	\$		\$ 105,846	
December	50,320	\$ 3.2915	\$ 165,629	4,490	\$ 0.7877	\$ 3,536	50,650	\$ 1.9755	\$ 100,060	\$		\$ 103,596	
Total	624,051	\$ 3.29	\$ 2,054,062	52,454	\$ 0.79	\$ 41,318	626,683	\$ 1.98	\$ 1,238,013	\$		\$ 1,279,331	



# Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065	135,997,897	0	883,986	45.7%	924,392	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059	50,500,568	2,503	297,953	15.4%	311,572	0.0062
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3499		317,010	744,942	38.5%	778,992	2.4573
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059	425,241	0	2,509	0.1%	2,624	0.0062
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.7722		3,387	6,002	0.3%	6,277	1.8532

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038	135,997,897	0	516,792	47.2%	570,140	0.0042
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0031	50,500,568	2,503	156,552	14.3%	172,712	0.0034
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3160		317,010	417,185	38.1%	460,251	1.4518
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0031	425,241	0	1,318	0.1%	1,454	0.0034
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0174		3,387	3,446	0.3%	3,802	1.1224

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	0.0068	135,997,897	0	924,392	45.7%	938,188	0.0069
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062	50,500,568	2,503	311,572	15.4%	316,222	0.0063
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4573		317,010	778,992	38.5%	790,618	2.4940
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062	425,241	0	2,624	0.1%	2,663	0.0063
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.8532		3,387	6,277	0.3%	6,370	1.8809

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	0.0042	135,997,897	0	570,140	47.2%	603,627	0.0044
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034	50,500,568	2,503	172,712	14.3%	182,857	0.0036
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4518		317,010	460,251	38.1%	487,283	1.5371
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034	425,241	0	1,454	0.1%	1,540	0.0036
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1224		3,387	3,802	0.3%	4,025	1.1883





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	2.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	1.85%
Associated Stretch Factor Value	0.15%		

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	25.41				1.85%	25.88	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	21.52		0.0142		1.85%	21.92	0.0145
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	102.79		3.3617		1.85%	104.69	3.4239
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.52		0.0123		1.85%	0.53	0.0125
STREET LIGHTING SERVICE CLASSIFICATION	3.76		15.6773		1.85%	3.83	15.9673
microFIT SERVICE CLASSIFICATION	5.4					5.4	



# 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	November 1, 2019
Off-Peak	\$/kWh 0.1010
Mid-Peak	\$/kWh 0.1440
On-Peak	\$/kWh 0.2080

## 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	2.00%	44.5

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	2.00%	102.00
Monthly fixed charge, per retailer	\$	40.00	2.00%	40.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.00	2.00%	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.60	2.00%	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.60)	2.00%	(0.61)
Service Transaction Requests (STR)				-
Request fee, per request, applied to the requesting party	\$	0.50	2.00%	0.51
Processing fee, per request, applied to the requesting party	\$	1.00	2.00%	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	2.00%	4.08
Notice of switch letter charge, per letter	\$	2.00	2.00%	2.04

\* 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



# **Appendix D – LRAMVA Work Form**

**Board File Number EB-2019-0027**





Ontario Energy Board

# Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

Version 4.0 (2020)

## Generic LRAMVA Work Forms

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

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

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





Ontario Energy Board

## LRAMVA Work Form: Summary Tab

Version 4.0 (2020)

### Legend

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

### LDC Name

EPCOR Electricity Distribution Ontario Inc.

### Application Details

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

#### A. Previous LRAMVA Application

Previous LRAMVA Application (EB#)	EB-2018-0025
Application of Previous LRAMVA Claim	2013 COS
Period of LRAMVA Claimed in Previous Application	2016
Amount of LRAMVA Claimed in Previous Application	\$ 63,672.87

#### B. Current LRAMVA Application

Current LRAMVA Application (EB#)	EB-2019-0027
Application of Current LRAMVA Claim	2013 COS
Period of New LRAMVA in this Application	2017-2018
Period of Rate Recovery (# years)	2

#### C. Documentation of Changes

Original Amount	\$ 297,188.02
Amount for Final Disposition	\$ 295,263.35

Actual Lost Revenues (\$)	A	\$ 396,861
Forecast Lost Revenues (\$)	B	\$ 117,337
Carrying Charges (\$)	C	\$ 15,740
LRAMVA (\$) for Account 1568	A-B+C	\$ 295,263

Table 1-a. LRAMVA Totals by Rate Class

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$128,222	\$5,806	\$134,028
GS<50 kW	kWh	\$124,698	\$4,383	\$129,081
GS>50 kW	kW	\$63,185	\$1,418	\$64,604
Streetlights	kW	\$115,220	\$4,138	\$119,358
Unmetered Scattered Load	KWh	-\$113	-\$5	-\$119
<b>Total</b>		<b>\$431,212</b>	<b>\$15,740</b>	<b>\$446,952</b>

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

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
		kWh	kWh	kW	kW	KWh	
2017 Actuals		\$88,131.40	\$44,251.60	\$36,258.49	\$38,982.09	\$0.00	\$207,623.57
2017 Forecast		(\$16,005.54)	(\$7,548.88)	(\$35,041.43)	(\$3,018.60)	(\$56.21)	(\$61,670.65)
Amount Cleared							
2018 Actuals		\$52,122.73	\$47,894.55	\$48,422.17	\$40,797.76	\$0.00	\$189,237.21
2018 Forecast		(\$9,415.02)	(\$7,657.50)	(\$35,478.94)	(\$3,058.05)	(\$57.14)	(\$55,666.66)
Amount Cleared							
Carrying Charges		\$5,805.64	\$4,383.20	\$1,418.43	\$4,137.88	(\$5.27)	\$15,739.88
<b>Total LRAMVA Balance</b>		<b>\$120,639</b>	<b>\$81,323</b>	<b>\$15,579</b>	<b>\$77,841</b>	<b>-\$119</b>	<b>\$295,263</b>

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





## LRAMVA Work Form: Summary of Changes

Version 4.0 (2020)

**Legend**

User Inputs (Green)

Drop Down List (Blue)

Instructions (Grey)

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

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

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

**Table A-2. Updates to LRAMVA Disposition**

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1	3. Distribution Rates	J19:M19	Removal of shared tax rate rider	Rate rider was a fixed charge and reduced kWh usage would not result in lost revenue
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				





## LRAMVA Work Form: Forecast Lost Revenues

### Legend

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

Table 2-a. LRAMVA Threshold

2013

	Total	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load
		kWh	kWh	kW	kW	KWh
kWh	3,264,017	1,345,003	543,085	1,346,579	24,666	4,684
kW	10,867	0	0	10671	196	
Summary		1345003	543085	10671	196	4684

Years Included in Threshold

2013 COS

Source of Threshold

2013 Settlement Agreement, p. 23/24 of 43

Table 2-c. Inputs for LRAMVA Thresholds

Year	LRAMVA Threshold	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load
		kWh	kWh	kW	kW	KWh
2011		0	0	0	0	0
2012		0	0	0	0	0
2013	2013	1,345,003	543,085	10,671	196	4,684
2014	2013	1,345,003	543,085	10,671	196	4,684
2015	2013	1,345,003	543,085	10,671	196	4,684
2016	2013	1,345,003	543,085	10,671	196	4,684
2017	2013	1,345,003	543,085	10,671	196	4,684
2018	2013	1,345,003	543,085	10,671	196	4,684
2019		0	0	0	0	0
2020		0	0	0	0	0

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





## LRAMVA Work Form: Distribution Rates

Version

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

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

	Billing Unit	EB-2009-0220	EB-2010-0076	EB-2011-0163	EB-2012-0116	EB-2013-0121	EB-2014-0065	EB-2015-0062	EB-2016-0064	EB-2017-0034	EB-2018-0025
Rate Year		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Period 1 (# months)		0	4	4	9	4	4	4	4	4	4
Period 2 (# months)		12	8	8	3	8	8	8	8	8	8
<b>Residential</b>		\$ 0.0178	\$ 0.0169	\$ 0.0170	\$ 0.0193	\$ 0.0196	\$ 0.0199	\$ 0.0152	\$ 0.0103	\$ 0.0053	\$ -
Rate rider for tax sharing		-\$	0.0001	-\$	0.0002						
Rate rider for foregone revenue					\$ 0.0005						
Other											
Adjusted rate		\$ 0.0178	\$ 0.0168	\$ 0.0168	\$ 0.0198	\$ 0.0196	\$ 0.0199	\$ 0.0152	\$ 0.0103	\$ 0.0053	\$ -
Calendar year equivalent		\$	0.0171	\$ 0.0168	\$ 0.0175	\$ 0.0197	\$ 0.0198	\$ 0.0168	\$ 0.0119	\$ 0.0070	\$ 0.0018
<b>GS&lt;50 kW</b>		\$ 0.0112	\$ 0.0112	\$ 0.0113	\$ 0.0131	\$ 0.0133	\$ 0.0135	\$ 0.0137	\$ 0.0139	\$ 0.0140	\$ 0.0142
Rate rider for tax sharing		-\$	0.0001	-\$	0.0001			\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001
Rate rider for foregone revenue					\$ 0.0005						
Other											
Adjusted rate		\$ 0.0112	\$ 0.0111	\$ 0.0112	\$ 0.0136	\$ 0.0133	\$ 0.0135	\$ 0.0138	\$ 0.0140	\$ 0.0141	\$ 0.0143
Calendar year equivalent		\$	0.0111	\$ 0.0112	\$ 0.0118	\$ 0.0134	\$ 0.0134	\$ 0.0137	\$ 0.0139	\$ 0.0141	\$ 0.0142
<b>GS&gt;50 kW</b>		\$ 2.2849	\$ 2.6222	\$ 2.6400	\$ 3.0850	\$ 3.1282	\$ 3.1689	\$ 3.2259	\$ 3.2824	\$ 3.3169	\$ 3.3617
Rate rider for tax sharing		-\$	0.0086	-\$	0.0240			\$ 0.0206	\$ 0.0201	\$ 0.0191	\$ 0.0196
Rate rider for foregone revenue					\$ 0.0088						
Other											
Adjusted rate		\$ 2.2849	\$ 2.6136	\$ 2.6160	\$ 3.0938	\$ 3.1282	\$ 3.1689	\$ 3.2465	\$ 3.3025	\$ 3.3360	\$ 3.3813
Calendar year equivalent		\$	2.5040	\$ 2.6152	\$ 2.7355	\$ 3.1167	\$ 3.1553	\$ 3.2206	\$ 3.2838	\$ 3.3248	\$ 3.3662
<b>Streetslights</b>		\$ 11.2240	\$ 13.9108	\$ 14.0054	\$ 14.3874	\$ 14.5888	\$ 14.7785	\$ 15.0445	\$ 15.3078	\$ 15.4685	\$ 15.6773
Rate rider for tax sharing		-\$	0.0899	-\$	0.2505			\$ 0.1812	\$ 0.1808	\$ 0.1906	\$ 0.3091
Rate rider for foregone revenue					\$ 0.0002						
Other											
Adjusted rate		\$ 11.2240	\$ 13.8209	\$ 13.7549	\$ 14.3876	\$ 14.5888	\$ 14.7785	\$ 15.2257	\$ 15.4886	\$ 15.6591	\$ 15.9864
Calendar year equivalent		\$	12.9553	\$ 13.7769	\$ 13.9131	\$ 14.5217	\$ 14.7153	\$ 15.0766	\$ 15.4010	\$ 15.6023	\$ 15.8773
<b>Unmetered Scattered Load</b>		\$ 0.0176	\$ 0.0176	\$ 0.0177	\$ 0.0113	\$ 0.0115	\$ 0.0116	\$ 0.0118	\$ 0.0120	\$ 0.0121	\$ 0.0123
Rate rider for tax sharing		-\$	0.0024	-\$	0.0001			\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001
Rate rider for foregone revenue					-\$	0.0075					
Other											
Adjusted rate		\$ 0.0152	\$ 0.0159	\$ 0.0176	\$ 0.0038	\$ 0.0115	\$ 0.0116	\$ 0.0119	\$ 0.0121	\$ 0.0122	\$ 0.0124
Calendar year equivalent		\$	0.0157	\$ 0.0170	\$ 0.0142	\$ 0.0089	\$ 0.0116	\$ 0.0118	\$ 0.0120	\$ 0.0122	\$ 0.0123

Table 3-a. Distribution Rates by Rate Class

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

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

Year	Residential	GS<50 kW	GS>50 kW	Streetslights	Unmetered Scattered Load							
	kWh	kWh	kW	kW	KWh	0	0	0	0	0	0	0
2011	\$0.0171	\$0.0111	\$2.5040	\$12.9553	\$0.0157	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0168	\$0.0112	\$2.6152	\$13.7769	\$0.0170	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0175	\$0.0118	\$2.7355	\$13.9131	\$0.0142	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0197	\$0.0134	\$3.1167	\$14.5217	\$0.0089	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0198	\$0.0134	\$3.1553	\$14.7153	\$0.0116	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0168	\$0.0137	\$3.2206	\$15.0766	\$0.0118	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0119	\$0.0139	\$3.2838	\$15.4010	\$0.0120	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2018	\$0.0070	\$0.0141	\$3.3248	\$15.6023	\$0.0122	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

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



## LRAMVA Work Form: 2011 - 2014 Lost Revenues Work Form

Table 4-a. 2011 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2011	2011	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Consumer Program									
Actual CDM Savings in 2011		733,546	212	259,800	265,407	603	0	0	
Forecast CDM Savings in 2011				0	0	0	0	0	
Distribution Rate in 2011				\$0.01710	\$0.01110	\$2.50400	\$12.95530	\$0.01570	
Lost Revenue in 2011 from 2011 programs				\$4,442.57	\$2,946.01	\$1,511.14	\$0.00	\$0.00	\$8,899.72
Forecast Lost Revenues in 2011				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2011									\$8,899.72
2011 Savings Persisting in 2012				259,800	265,407	603	0	0	
2011 Savings Persisting in 2013				259,800	265,407	603	0	0	
2011 Savings Persisting in 2014				259,047	183,473	603	0	0	
2011 Savings Persisting in 2015				233,359	183,473	603	0	0	
2011 Savings Persisting in 2016				180,634	183,473	603	0	0	
2011 Savings Persisting in 2017				151,047	121,174	603	0	0	
2011 Savings Persisting in 2018				150,632	121,174	603	0	0	
2011 Savings Persisting in 2019				174,743	121,174	603	0	0	
2011 Savings Persisting in 2020				99,708	121,174	603	0	0	

Note: LDC to make note of key assumptions included above

Table 4-b. 2012 Lost Revenues Work Form

[Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2012	2012	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Consumer Program				kWh	kWh	kW	kW	KWh	
Actual CDM Savings in 2012		1,720,379	391	182,798	637,416	2,117	0	0	
Forecast CDM Savings in 2012				0	0	0	0	0	
Distribution Rate in 2012				\$0.01680	\$0.01120	\$2.61520	\$13.77690	\$0.01700	
Lost Revenue in 2012 from 2011 programs				\$4,364.63	\$2,972.55	\$1,578.24	\$0.00	\$0.00	\$8,915.43
Lost Revenue in 2012 from 2012 programs				\$3,071.01	\$7,139.06	\$5,536.85	\$0.00	\$0.00	\$15,746.92
Total Lost Revenues in 2012				\$7,435.65	\$10,111.61	\$7,115.10	\$0.00	\$0.00	\$24,662.35
Forecast Lost Revenues in 2012				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2012									\$24,662.35
2012 Savings Persisting in 2013				182,798	629,827	2,044	0	0	
2012 Savings Persisting in 2014				182,798	629,297	2,039	0	0	
2012 Savings Persisting in 2015				181,957	553,023	1,919	0	0	
2012 Savings Persisting in 2016				161,603	553,023	1,919	0	0	



2012 Savings Persisting in 2017	121,505	457,163	1,910	0	0
2012 Savings Persisting in 2018	101,166	452,433	1,860	0	0
2012 Savings Persisting in 2019	100,336	452,433	1,860	0	0
2012 Savings Persisting in 2020	91,876	426,996	1,637	0	0

Note: LDC to make note of key assumptions included above

**Table 4-c. 2013 Lost Revenues Work Form**

[Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2013	2013	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Consumer Program				kWh	kWh	kW	kW	KWh	
Actual CDM Savings in 2013		1,632,662	515	185,768	809,291	1,306	0	0	
Forecast CDM Savings in 2013				1,345,003	543,085	10,671	196	4,684	
Distribution Rate in 2013				\$0.01750	\$0.01180	\$2.73550	\$13.91310	\$0.01420	
Lost Revenue in 2013 from 2011 programs				\$4,546.49	\$3,131.80	\$1,650.84	\$0.00	\$0.00	\$9,329.14
Lost Revenue in 2013 from 2012 programs				\$3,198.97	\$7,431.96	\$5,591.19	\$0.00	\$0.00	\$16,222.12
Lost Revenue in 2013 from 2013 programs				\$3,250.94	\$9,549.63	\$3,572.28	\$0.00	\$0.00	\$16,372.85
Total Lost Revenues in 2013				\$10,996.41	\$20,113.39	\$10,814.31	\$0.00	\$0.00	\$41,924.11
Forecast Lost Revenues in 2013				\$23,537.55	\$6,408.40	\$29,190.52	\$2,726.97	\$66.51	\$61,929.96
LRAMVA in 2013									-\$20,005.85
2013 Savings Persisting in 2014				185,585	802,721	1,306	0	0	
2013 Savings Persisting in 2015				177,580	799,187	1,298	0	0	
2013 Savings Persisting in 2016				170,631	700,543	1,298	0	0	
2013 Savings Persisting in 2017				152,850	613,144	1,252	0	0	
2013 Savings Persisting in 2018				140,811	609,055	1,200	0	0	
2013 Savings Persisting in 2019				139,608	609,055	1,200	0	0	
2013 Savings Persisting in 2020				138,728	607,696	1,200	0	0	

Note: LDC to make note of key assumptions included above

**Table 4-d. 2014 Lost Revenues Work Form**

[Return to Top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2014	2014	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Consumer Program				kWh	kWh	kW	kW	KWh	
Actual CDM Savings in 2014		2,372,506	812	631,304	1,214,596	1,078	0	0	
Forecast CDM Savings in 2014				1,345,003	543,085	10,671	196	4,684	
Distribution Rate in 2014				\$0.01970	\$0.01340	\$3.11670	\$14.52170	\$0.00890	
Lost Revenue in 2014 from 2011 programs				\$5,103.23	\$2,458.54	\$1,880.89	\$0.00	\$0.00	\$9,442.66
Lost Revenue in 2014 from 2012 programs				\$3,601.13	\$8,432.58	\$6,354.38	\$0.00	\$0.00	\$18,388.09
Lost Revenue in 2014 from 2013 programs				\$3,656.02	\$10,756.46	\$4,070.09	\$0.00	\$0.00	\$18,482.57
Lost Revenue in 2014 from 2014 programs				\$12,436.69	\$16,275.58	\$3,360.25	\$0.00	\$0.00	\$32,072.53
Total Lost Revenues in 2014				\$24,797.07	\$37,923.16	\$15,665.62	\$0.00	\$0.00	\$78,385.85
Forecast Lost Revenues in 2014				\$26,496.56	\$7,277.34	\$33,258.31	\$2,846.25	\$41.69	\$69,920.14
LRAMVA in 2014									\$8,465.70
2014 Savings Persisting in 2015				578,637	1,210,974	1,076	0	0	
2014 Savings Persisting in 2016				547,052	886,424	1,076	0	0	
2014 Savings Persisting in 2017				545,095	822,732	1,055	0	0	
2014 Savings Persisting in 2018				527,221	822,732	573	0	0	
2014 Savings Persisting in 2019				508,444	822,732	573	0	0	
2014 Savings Persisting in 2020				506,523	818,038	562	0	0	

Note: LDC to make note of key assumptions included above





Ontario Energy Board

## LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

Table 5-a. 2015 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2015	2015	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Legacy Framework				kWh	kWh	kW	kW	KWh	
Actual CDM Savings in 2015		1,948,797	290	588,649	549,820	1,277	0	0	
Forecast CDM Savings in 2015				1,345,003	543,085	10,671	196	4,684	
Distribution Rate in 2015				\$0.01980	\$0.01340	\$3.15530	\$14.71530	\$0.01160	
Lost Revenue in 2015 from 2011 programs				\$4,620.51	\$2,458.54	\$1,904.19	\$0.00	\$0.00	\$8,983.24
Lost Revenue in 2015 from 2012 programs				\$3,602.75	\$7,410.50	\$6,054.50	\$0.00	\$0.00	\$17,067.75
Lost Revenue in 2015 from 2013 programs				\$3,516.08	\$10,709.11	\$4,096.68	\$0.00	\$0.00	\$18,321.88
Lost Revenue in 2015 from 2014 programs				\$11,457.02	\$16,227.06	\$3,395.91	\$0.00	\$0.00	\$31,079.99
Lost Revenue in 2015 from 2015 programs				\$11,655.25	\$7,367.58	\$4,029.06	\$0.00	\$0.00	\$23,051.90
Total Lost Revenues in 2015				\$34,851.61	\$44,172.80	\$19,480.34	\$0.00	\$0.00	\$98,504.75
Forecast Lost Revenues in 2015				\$26,631.06	\$7,277.34	\$33,670.21	\$2,884.20	\$54.33	\$70,517.14
LRAMVA in 2015									\$27,987.62
2015 Savings Persisting in 2016				578,990	549,819	1,451	0	0	
2015 Savings Persisting in 2017				578,378	549,820	1,446	0	0	
2015 Savings Persisting in 2018				577,661	568,388	1,446	0	0	
2015 Savings Persisting in 2019				572,254	568,388	1,446	0	0	
2015 Savings Persisting in 2020				566,149	568,388	1,446	0	0	

Note: LDC to make note of key assumptions included above

Table 5-b. 2016 Lost Revenues Work Form

[Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2016	2016	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Legacy Framework									
				kWh	kWh	kW	kW	KWh	
Actual CDM Savings in 2016		2,882,871	287	1,844,337	504,701	936	0	0	
Forecast CDM Savings in 2016				1,345,003	543,085	10,671	196	4,684	
Distribution Rate in 2016									
Lost Revenue in 2016 from 2011 programs				\$0.01680	\$0.01370	\$3.22060	\$15.07660	\$0.01180	
				\$3,034.64	\$2,513.58	\$1,943.60	\$0.00	\$0.00	\$7,491.82



Lost Revenue in 2016 from 2012 programs	\$2,714.93	\$7,576.41	\$6,179.80	\$0.00	\$0.00	\$16,471.14
Lost Revenue in 2016 from 2013 programs	\$2,866.59	\$9,597.44	\$4,181.46	\$0.00	\$0.00	\$16,645.50
Lost Revenue in 2016 from 2014 programs	\$9,190.47	\$12,144.01	\$3,466.19	\$0.00	\$0.00	\$24,800.67
Lost Revenue in 2016 from 2015 programs	\$9,727.03	\$7,532.52	\$4,671.82	\$0.00	\$0.00	\$21,931.36
Lost Revenue in 2016 from 2016 programs	\$30,984.86	\$6,914.40	\$3,013.72	\$0.00	\$0.00	\$40,912.97
<b>Total Lost Revenues in 2016</b>	<b>\$58,518.52</b>	<b>\$46,278.36</b>	<b>\$23,456.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128,253.46</b>
<b>Forecast Lost Revenues in 2016</b>	<b>\$22,596.05</b>	<b>\$7,440.26</b>	<b>\$34,367.02</b>	<b>\$2,955.01</b>	<b>\$55.27</b>	<b>\$67,413.62</b>
<b>LRAMVA in 2016</b>						<b>\$60,839.84</b>
2016 Savings Persisting in 2017	1,527,195	504,300	936	0	0	
2016 Savings Persisting in 2018	1,527,195	504,300	936	0	0	
2016 Savings Persisting in 2019	1,527,195	483,103	936	0	0	
2016 Savings Persisting in 2020	1,527,195	467,574	936	0	0	

Note: LDC to make note of key assumptions included above

Table 5-c. 2017 Lost Revenues Work Form

[Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2017	2017	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
					kWh	kWh	kW	kW	KWh
Actual CDM Savings in 2017		7,883,886	1,215	4,329,929	115,235	3,839	2,531	0	
Forecast CDM Savings in 2017				1,345,003	543,085	10,671	196	4,684	
Distribution Rate in 2017				\$0.01190	\$0.01390	\$3.28380	\$15.40100	\$0.01200	
Lost Revenue in 2017 from 2011 programs				\$1,797.46	\$1,684.32	\$1,981.74	\$0.00	\$0.00	\$5,463.52
Lost Revenue in 2017 from 2012 programs				\$1,445.91	\$6,354.56	\$6,271.63	\$0.00	\$0.00	\$14,072.11
Lost Revenue in 2017 from 2013 programs				\$1,818.92	\$8,522.71	\$4,112.15	\$0.00	\$0.00	\$14,453.78
Lost Revenue in 2017 from 2014 programs				\$6,486.63	\$11,435.98	\$3,463.02	\$0.00	\$0.00	\$21,385.63
Lost Revenue in 2017 from 2015 programs				\$6,882.69	\$7,642.50	\$4,749.47	\$0.00	\$0.00	\$19,274.66
Lost Revenue in 2017 from 2016 programs				\$18,173.62	\$7,009.76	\$3,072.86	\$0.00	\$0.00	\$28,256.24
Lost Revenue in 2017 from 2017 programs				\$51,526.16	\$1,601.77	\$12,607.62	\$38,982.09	\$0.00	\$104,717.63
Total Lost Revenues in 2017				\$88,131.40	\$44,251.60	\$36,258.49	\$38,982.09	\$0.00	\$207,623.57
Forecast Lost Revenues in 2017				\$16,005.54	\$7,548.88	\$35,041.43	\$3,018.60	\$56.21	\$61,670.65
LRAMVA in 2017									\$145,952.92
2017 Savings Persisting in 2018				3,636,991	115,480	3,966	2,615	0	
2017 Savings Persisting in 2019				3,636,991	110,508	3,966	2,615	0	
2017 Savings Persisting in 2020				3,636,991	110,508	3,966	2,615	0	

Note: LDC to make note of key assumptions included above

Table 5-d. 2018 Lost Revenues Work Form

[Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA					
		2018	2018	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Legacy Framework				kWh	kWh	kW	kW	KWh	
Actual CDM Savings in 2018		2,133,436	373	784,426	203,215	3,979	0	0	
Forecast CDM Savings in 2018				1,345,003	543,085	10,671	196	4,684	



Distribution Rate in 2018	\$0.00700	\$0.01410	\$3.32480	\$15.60230	\$0.01220	
Lost Revenue in 2018 from 2011 programs	\$1,054.43	\$1,708.55	\$2,006.48	\$0.00	\$0.00	\$4,769.46
Lost Revenue in 2018 from 2012 programs	\$708.16	\$6,379.31	\$6,183.53	\$0.00	\$0.00	\$13,271.00
Lost Revenue in 2018 from 2013 programs	\$985.68	\$8,587.67	\$3,990.11	\$0.00	\$0.00	\$13,563.46
Lost Revenue in 2018 from 2014 programs	\$3,690.55	\$11,600.52	\$1,906.33	\$0.00	\$0.00	\$17,197.40
Lost Revenue in 2018 from 2015 programs	\$4,043.63	\$8,014.27	\$4,808.77	\$0.00	\$0.00	\$16,866.67
Lost Revenue in 2018 from 2016 programs	\$10,690.36	\$7,110.62	\$3,111.22	\$0.00	\$0.00	\$20,912.21
Lost Revenue in 2018 from 2017 programs	\$25,458.94	\$1,628.27	\$13,186.89	\$40,797.76	\$0.00	\$81,071.86
Lost Revenue in 2018 from 2018 programs	\$5,490.98	\$2,865.33	\$13,228.83	\$0.00	\$0.00	\$21,585.14
<b>Total Lost Revenues in 2018</b>	<b>\$52,122.73</b>	<b>\$47,894.55</b>	<b>\$48,422.17</b>	<b>\$40,797.76</b>	<b>\$0.00</b>	<b>\$189,237.21</b>
<b>Forecast Lost Revenues in 2018</b>	<b>\$9,415.02</b>	<b>\$7,657.50</b>	<b>\$35,478.94</b>	<b>\$3,058.05</b>	<b>\$57.14</b>	<b>\$55,666.66</b>
<b>LRAMVA in 2018</b>						<b>\$133,570.55</b>
2018 Savings Persisting in 2019	778,399	195,854	3,979	0	0	
2018 Savings Persisting in 2020	778,016	180,523	3,959	0	0	

Note: LDC to make note of key assumptions included above

[Return to top](#)





## LRAMVA Work Form: Carrying Charges by Rate Class

## Legend

User Inputs (Green)

Auto Populated Cells (White)

Instructions (Grey)

Table 6. Prescribed Interest Rates

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%
2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%

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

[Go to Tab 1: Summary](#)

Month	Period	Quarter	Monthly Rate	Residential	GS<50 kW	GS>50 kW	Streetlights	Unmetered Scattered Load	Total
Jan-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2011				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared									
Opening Balance for 2012				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jan-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2012				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared									
Opening Balance for 2013				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jan-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



2019 Q1	2.45%
2019 Q2	2.18%
2019 Q3	2.18%
2019 Q4	2.18%
2020 Q1	2.18%
2020 Q2	2.18%
2020 Q3	
2020 Q4	

[Check OEB website](#)

Mar-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared									
<b>Opening Balance for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared									
<b>Opening Balance for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared									
<b>Opening Balance for 2016</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-16	2011-2016	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-16	2011-2016	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-16	2011-2016	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-16	2011-2016	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-16	2011-2016	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-16	2011-2016	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-16	2011-2016	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-16	2011-2016	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-16	2011-2016	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2016</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared									
<b>Opening Balance for 2017</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-17	2011-2017	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-17	2011-2017	Q1	0.09%	\$5.51	\$2.80	\$0.09	\$2.75	\$0.00	\$11.15



Mar-17	2011-2017	Q1	0.09%	\$11.02	\$5.61	\$0.19	\$5.49	-\$0.01	\$22.30
Apr-17	2011-2017	Q2	0.09%	\$16.53	\$8.41	\$0.28	\$8.24	-\$0.01	\$33.45
May-17	2011-2017	Q2	0.09%	\$22.04	\$11.21	\$0.37	\$10.99	-\$0.02	\$44.60
Jun-17	2011-2017	Q2	0.09%	\$27.55	\$14.02	\$0.46	\$13.74	-\$0.02	\$55.75
Jul-17	2011-2017	Q3	0.09%	\$33.06	\$16.82	\$0.56	\$16.48	-\$0.03	\$66.90
Aug-17	2011-2017	Q3	0.09%	\$38.57	\$19.63	\$0.65	\$19.23	-\$0.03	\$78.04
Sep-17	2011-2017	Q3	0.09%	\$44.08	\$22.43	\$0.74	\$21.98	-\$0.03	\$89.19
Oct-17	2011-2017	Q4	0.13%	\$67.62	\$34.41	\$1.14	\$33.72	-\$0.05	\$136.83
Nov-17	2011-2017	Q4	0.13%	\$75.13	\$38.23	\$1.27	\$37.46	-\$0.06	\$152.03
Dec-17	2011-2017	Q4	0.13%	\$82.64	\$42.06	\$1.39	\$41.21	-\$0.06	\$167.24
Total for 2017				\$423.74	\$215.63	\$7.15	\$211.29	-\$0.33	\$857.47
Amount Cleared									
Opening Balance for 2018				\$423.74	\$215.63	\$7.15	\$211.29	-\$0.33	\$857.47
Jan-18	2011-2018	Q1	0.13%	\$90.16	\$45.88	\$1.52	\$44.95	-\$0.07	\$182.44
Feb-18	2011-2018	Q1	0.13%	\$94.61	\$50.07	\$2.87	\$48.89	-\$0.08	\$196.35
Mar-18	2011-2018	Q1	0.13%	\$99.05	\$54.26	\$4.22	\$52.82	-\$0.08	\$210.27
Apr-18	2011-2018	Q2	0.16%	\$130.41	\$73.65	\$7.01	\$71.50	-\$0.11	\$282.47
May-18	2011-2018	Q2	0.16%	\$136.02	\$78.93	\$8.71	\$76.46	-\$0.12	\$300.00
Jun-18	2011-2018	Q2	0.16%	\$141.63	\$84.21	\$10.41	\$81.41	-\$0.13	\$317.53
Jul-18	2011-2018	Q3	0.16%	\$147.23	\$89.49	\$12.11	\$86.36	-\$0.13	\$335.06
Aug-18	2011-2018	Q3	0.16%	\$152.84	\$94.77	\$13.81	\$91.32	-\$0.14	\$352.59
Sep-18	2011-2018	Q3	0.16%	\$158.44	\$100.06	\$15.51	\$96.27	-\$0.15	\$370.12
Oct-18	2011-2018	Q4	0.18%	\$188.35	\$120.94	\$19.76	\$116.22	-\$0.18	\$445.09
Nov-18	2011-2018	Q4	0.18%	\$194.79	\$127.01	\$21.71	\$121.91	-\$0.19	\$465.21
Dec-18	2011-2018	Q4	0.18%	\$201.22	\$133.07	\$23.66	\$127.59	-\$0.20	\$485.34
Total for 2018				\$2,158.48	\$1,267.97	\$148.44	\$1,226.97	-\$1.90	\$4,799.96
Amount Cleared									
Opening Balance for 2019				\$2,158.48	\$1,267.97	\$148.44	\$1,226.97	-\$1.90	\$4,799.96
Jan-19	2011-2019	Q1	0.20%	\$234.45	\$157.09	\$28.91	\$150.48	-\$0.23	\$570.69
Feb-19	2011-2019	Q1	0.20%	\$236.73	\$165.21	\$37.25	\$157.54	-\$0.23	\$596.50
Mar-19	2011-2019	Q1	0.20%	\$239.01	\$173.34	\$45.59	\$164.60	-\$0.23	\$622.31
Apr-19	2011-2019	Q2	0.18%	\$214.69	\$161.46	\$47.99	\$152.75	-\$0.21	\$576.69
May-19	2011-2019	Q2	0.18%	\$216.72	\$168.69	\$55.41	\$159.03	-\$0.21	\$599.66
Jun-19	2011-2019	Q2	0.18%	\$218.75	\$175.92	\$62.83	\$165.32	-\$0.21	\$622.62
Jul-19	2011-2019	Q3	0.18%	\$220.78	\$183.15	\$70.26	\$171.61	-\$0.21	\$645.58
Aug-19	2011-2019	Q3	0.18%	\$222.80	\$190.38	\$77.68	\$177.89	-\$0.21	\$668.55
Sep-19	2011-2019	Q3	0.18%	\$224.83	\$197.61	\$85.10	\$184.18	-\$0.21	\$691.51
Oct-19	2011-2019	Q4	0.18%	\$226.86	\$204.84	\$92.52	\$190.46	-\$0.21	\$714.48
Nov-19	2011-2019	Q4	0.18%	\$228.88	\$212.07	\$99.94	\$196.75	-\$0.21	\$737.44
Dec-19	2011-2019	Q4	0.18%	\$230.91	\$219.30	\$107.36	\$203.03	-\$0.21	\$760.40
Total for 2019				\$4,873.89	\$3,477.06	\$959.29	\$3,300.61	-\$4.45	\$12,606.41
Amount Cleared									
Opening Balance for 2020				\$4,873.89	\$3,477.06	\$959.29	\$3,300.61	-\$4.45	\$12,606.41
Jan-20	2011-2020	Q1	0.18%	\$232.94	\$226.53	\$114.79	\$209.32	-\$0.21	\$783.37
Feb-20	2011-2020	Q1	0.18%	\$232.94	\$226.53	\$114.79	\$209.32	-\$0.21	\$783.37
Mar-20	2011-2020	Q1	0.18%	\$232.94	\$226.53	\$114.79	\$209.32	-\$0.21	\$783.37
Apr-20	2011-2020	Q2	0.18%	\$232.94	\$226.53	\$114.79	\$209.32	-\$0.21	\$783.37
May-20	2011-2020	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-20	2011-2020	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-20	2011-2020	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-20	2011-2020	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-20	2011-2020	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-20	2011-2020	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-20	2011-2020	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-20	2011-2020	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2020				\$5,805.64	\$4,383.20	\$1,418.43	\$4,137.88	-\$5.27	\$15,739.88
Amount Cleared									





## Supporting Documentation

### LDC Persistence Savings Results

**Legend**

User Inputs (Green)

Drop Down List (Blue)

Instructions (Grey)

**Instructions  
(Steps)**

- Columns B to H of this tab have been structured in a way to match the formatting of the persistence report provided by the IESO. Please copy and paste the program information by initiative in Columns B to H.
- Please identify the source of the report via the dropdown list in Column I.
- To facilitate the identification of adjustments that may be available in a prospective year's results report, it will be easier to sort all the savings by implementation year (Column H). This can be done by clicking on the arrow in the header of Column H.
- Please identify what the savings value represents (i.e., current year savings for the year or an adjustment to a prior year) via the dropdown list in Column J. Current year savings would be identified with an 'A'.
- Please manually input or link the applicable savings and adjustments (Columns L to BT) for all applicable initiatives in Tabs 4 and 5 of this work form.

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

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

Step:	#1					#3	#2	#4	#1
Portfolio	Program	Initiative	LDC	Sector	Conservation Resource Type	(Implementation) Year	Identify Source of Report	Identify Status of Savings	Net Verified
									2011
	Appliance Exchange		COLLUS Power Corp.	Residential		2011	2011 Results Persistence	Current year savings	1
	Appliance Retirement		COLLUS Power Corp.	Residential		2011	2011 Results Persistence	Current year savings	8
	Bi-Annual Retailer Event		COLLUS Power Corp.	Residential		2011	2011 Results Persistence	Current year savings	5
	Conservation Instant Coupon Booklet		COLLUS Power Corp.	Residential		2011	2011 Results Persistence	Current year savings	3
	HVAC Incentives		COLLUS Power Corp.	Residential		2011	2011 Results Persistence	Current year savings	32
	Demand Response 3		COLLUS Power Corp.	Business & Industrial		2011	2011 Results Persistence	Current year savings	37
	Direct Install Lighting		COLLUS Power Corp.	Business		2011	2011 Results Persistence	Current year savings	61
	RetrofitIndustrial		COLLUS Power Corp.	Industrial		2011	2011 Results Persistence	Current year savings	3
	Retrofit		COLLUS Power Corp.	Business		2011	2011 Results Persistence	Current year savings	16
	Electricity Retrofit Incentive Program		COLLUS Power Corp.	Business		2011	2011 Results Persistence	Current year savings	3
	High Performance New Construction		COLLUS Power Corp.	Business		2011	2011 Results Persistence	Current year savings	44
	HVAC Incentives		COLLUS Power Corp.	Residential		2012	2012 Results Persistence	Current year savings	0
	Retrofit		COLLUS Power Corp.	Business		2012	2012 Results Persistence	Current year savings	0
	Direct Install Lighting		COLLUS Power Corp.	Business		2012	2012 Results Persistence	Current year savings	0
	Appliance Exchange		COLLUS Power Corp.	Residential		2012	2012 Results Persistence	Current year savings	0
	Appliance Retirement		COLLUS Power Corp.	Residential		2012	2012 Results Persistence	Current year savings	0
	Bi-Annual Retailer Event		COLLUS Power Corp.	Residential		2012	2012 Results Persistence	Current year savings	0
	Conservation Instant Coupon Booklet		COLLUS Power Corp.	Residential		2012	2012 Results Persistence	Current year savings	0
	Home Assistance Program		COLLUS Power Corp.	Residential		2012	2012 Results Persistence	Current year savings	0
	High Performance New Construction		COLLUS Power Corp.	Business		2012	2012 Results Persistence	Current year savings	0
	Demand Response 3		COLLUS Power Corp.	Business & Industrial		2012	2012 Results Persistence	Current year savings	0
	Energy Audit		COLLUS Power Corp.	Business		2012	2012 Results Persistence	Current year savings	0
	Retrofit		COLLUS Power Corp.	Business		2013	2013 Results Persistence	Current year savings	0
	HVAC Incentives		COLLUS Power Corp.	Residential		2013	2013 Results Persistence	Current year savings	0
	Appliance Retirement		COLLUS Power Corp.	Residential		2013	2013 Results Persistence	Current year savings	0
	Appliance Exchange		COLLUS Power Corp.	Residential		2013	2013 Results Persistence	Current year savings	0
	Residential Demand Response		COLLUS Power Corp.	Residential		2013	2013 Results Persistence	Current year savings	0
	Direct Install Lighting		COLLUS Power Corp.	Business		2013	2013 Results Persistence	Current year savings	0



**Version 4.0 (2020)**

ch those provided by the IESO.

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8	7	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	5	5	5	4	3	3	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3	3	3	3	2	2	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	28	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	61	32	32	32	6	6	6	6	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3	3	3	3	3	3	3	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	16	16	16	16	16	16	16	16	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3	3	3	3	3	3	3	3	3	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0
44	44	44	44	44	44	44	44	44	44	44	44	44	44	40	40	40	40	40	40	40	40	40	40	40
27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	23	0	0	0	0	0	0
268	258	258	242	242	241	235	235	207	137	135	135	60	42	42	26	0	0	0	0	0	0	0	0	0
47	47	47	32	31	6	5	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	5	5	5	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	4	4	4	4	3	2	2	2	2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	179	179	178	178	172	164	164	164	164	149	130	130	88	74	74	61	8	8	8	8	0	0	0	0
0	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	31	0	0	0	0	0
0	3																							



					#1	Net Verified Annual Energy Savings at the End-User Level (kWh)																
2037	2038	2039	2040		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
0	0	0	0	0	1,671	1,671	1,671	1,222	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	52,747	52,747	52,747	52,444	39,500	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	90,222	90,222	90,222	90,222	82,993	74,527	54,975	54,785	69,910	22,127	8,291	7,320	7,320	5,454	5,454	4,994		
0	0	0	0	0	54,257	54,257	54,257	54,257	49,963	45,204	35,170	34,945	43,930	16,679	5,422	4,413	4,413	4,076	4,076	3,963		
0	0	0	0	0	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903	60,903		
0	0	0	0	0	1,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	161,529	161,529	161,529	79,596	79,596	79,596	17,297	17,297	17,297	17,297	13,410	13,410	0	0	0	0		
0	0	0	0	0	20,487	20,487	20,487	20,487	20,487	20,487	20,487	20,487	20,487	20,487	20,487	9,435	9,435	9,435	9,435	9,435		
0	0	0	0	0	116,644	116,644	116,644	116,644	116,644	116,644	116,644	116,644	116,644	116,644	116,644	19,495	19,495	19,495	19,495	19,495		
0	0	0	0	0	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	15,807	0	0		
0	0	0	0	0	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	157,828	204,238		
0	0	0	0	0	0	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253	48,253		
0	0	0	0	0	0	1,338,950	1,316,741	1,315,188	1,278,808	1,278,808	1,276,061	1,262,218	1,262,218	1,187,772	682,977	657,771	650,738	320,081	277,461	277,461		
0	0	0	0	0	0	179,921	179,921	179,921	116,077	116,077	21,156	21,156	21,156	21,156	21,156	16,826	16,826	0	0	0		
0	0	0	0	0	0	542	542	542	537	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	38,949	38,949	38,949	38,949	27,242	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	76,536	76,536	76,536	76,536	68,801	55,945	38,160	38,081	38,081	19,342	14,354	13,908	13,908	12,937	12,937		
0	0	0	0	0	0	3,996	3,996	3,996	3,996	3,936	3,936	1,853	1,843	1,843	1,843	299	241	241	207	207		
0	0	0	0	0	0	14,523	14,523	14,523	13,687	13,372	13,372	12,900	12,160	3,700	3,700	3,190	3,190	2,220	2,220	1,545		
0	0	0	0	0	0	313	313	313	313	313	313	313	313	313	313	313	313	0	0	0		
0	0	0	0	0	0	542	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	17,855	17,855	17,855	17,855	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	1,047,117	1,030,338	1,027,109	1,027,109	1,006,547	996,104	996,104	992,634	990,094	913,962	790,842	762,071	519,004	475,191		
0	0	0	0	0	0	0	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246	63,246		
0	0	0	0	0	0	0	19,122	19,122	19,122	19,019	10,736	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	7,758	7,758	7,758	7,758	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	399,272	399,272	397,004	298,359	219,012	219,012	219,012	219,012	219,012	219,012	208,466	31,639	0	0		



[illegible]



# **Appendix E – EPCOR Approved 2019 Tariff Sheet**

**Board File Number EB-2019-0027**



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2019**

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

**EB-2018-0025**

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning.

Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	25.41
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$	0.11
Rate Rider per the Collus Powerstream and EPCOR Share Purchase Agreement - effective until September 30, 2023	\$	(0.25)
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0041
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0025

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0025

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	21.52
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0142
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0041
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	0.0009
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020	\$/kWh	0.0017
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0031



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0025

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2019**

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

EB-2018-0025

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

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

#### APPLICATION

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

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

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	102.79
Distribution Volumetric Rate	\$/kW	3.3617
Low Voltage Service Rate	\$/kW	0.5215



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2019**

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

**EB-2018-0025**

Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0041
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kW	(0.0365)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis	\$/kW	(0.6756)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	0.7685
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3853)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020	\$/kW	1.3243
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers	\$/kW	0.0471
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kW	0.0196
Retail Transmission Rate - Network Service Rate	\$/kW	2.3499
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3160

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0025

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month)	\$	0.52
Distribution Volumetric Rate	\$/kWh	0.0123
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0041
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020	\$/kWh	0.0020
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0031



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0025

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2019**

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

**EB-2018-0025**

### STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.76
Distribution Volumetric Rate	\$/kW	15.6773
Low Voltage Service Rate	\$/kW	0.4031
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0041
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kW	(0.8582)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	0.0747
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020	\$/kW	0.8235
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers	\$/kW	0.0442
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kW	0.3091
Retail Transmission Rate - Network Service Rate	\$/kW	1.7722
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0174



# **EPCOR Electricity Distribution Ontario Inc.**

## **TARIFF OF RATES AND CHARGES**

**Effective and Implementation Date May 1, 2019**

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

**EB-2018-0025**

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

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



# **EPCOR Electricity Distribution Ontario Inc.**

## **TARIFF OF RATES AND CHARGES**

**Effective and Implementation Date May 1, 2019**

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

**EB-2018-0025**

### **microFIT SERVICE CLASSIFICATION**

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

### **APPLICATION**

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

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

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

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

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

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0025

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Charge to certify cheque	\$	15.00
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
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	\$	20.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	40.00
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

### Other

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

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2019**

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

**EB-2018-0025**

### 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	40.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.00
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.60
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.60)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.50
Processing fee, per request, applied to the requesting party	\$	1.00
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.00
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.00

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0710
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0603



# **Appendix F – Global Adjustment Variance Work Forms and Related Questions**

**Board File Number EB-2019-0027**





# GA Analysis Workform

Version 1.9

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

Input cells

Drop down cells


Utility Name

EPCOR ELECTRICITY DISTRIBUTION ONTARIO INC.

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

	2014	No
	2015	No
	2016	No
	2017	No
	2018	Yes

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2018	\$ (157,846)	\$ 71,667	\$ (205,901)	\$ (134,234)	\$ 23,612	\$ 8,490,641	0.3%
Cumulative Balance	\$ (157,846)	\$ 71,667	\$ (205,901)	\$ (134,234)	\$ 23,612	\$ 8,490,641	N/A





# GA Analysis Workform

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

Year	2018			
Total Metered excluding WMP	C = A+B	306,632,027	kWh	100%
RPP	A	162,016,384	kWh	52.8%
Non RPP	B = D+E	144,615,643	kWh	47.2%
Non-RPP Class A	D	57,347,355	kWh	18.7%
Non-RPP Class B*	E	87,268,288	kWh	28.5%

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

Please confirm that the above RRR data is accurate

Confirmed

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2018								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	7,758,018		1,565,638	9,323,656	0.08777	\$ 818,337	0.06736	\$ 628,041	\$ (190,296)
February	8,201,426		(404,322)	7,797,104	0.07333	\$ 571,762	0.08167	\$ 636,789	\$ 65,028
March	7,184,748		985,364	8,170,113	0.07877	\$ 643,560	0.09481	\$ 774,608	\$ 131,049
April	7,370,105		36,972	7,407,078	0.09810	\$ 726,634	0.09959	\$ 737,671	\$ 11,037
May	6,830,756		205,197	7,035,953	0.09392	\$ 660,817	0.10793	\$ 759,390	\$ 98,574
June	6,578,991		539,063	7,118,053	0.13336	\$ 949,264	0.11896	\$ 846,764	\$ (102,500)
July	6,508,822		1,379,047	7,887,869	0.08502	\$ 670,627	0.07737	\$ 610,284	\$ (60,342)
August	7,424,766		568,945	7,993,711	0.07790	\$ 622,710	0.07490	\$ 598,729	\$ (23,981)
September	7,229,294		57,387	7,286,681	0.08424	\$ 613,830	0.08584	\$ 625,489	\$ 11,659
October	6,966,269		493,152	7,459,421	0.08921	\$ 665,455	0.12059	\$ 899,532	\$ 234,077
November	7,070,615		716,568	7,787,183	0.12235	\$ 952,762	0.09855	\$ 767,427	\$ (185,335)
December	7,136,904		1,046,729	8,183,633	0.09198	\$ 752,731	0.07404	\$ 605,916	\$ (146,814)
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>86,260,714</b>	<b>-</b>	<b>7,189,740</b>	<b>93,450,454</b>		<b>\$ 8,648,487</b>		<b>\$ 8,490,641</b>	<b>\$ (157,846)</b>

Calculated Loss Factor

1.0708



Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments		
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation	\$ Principal Adjustment on DVA Continuity Schedule
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 71,667				
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (32,289)	Reversal of RPP Trueup of GA/Power over allocated by \$32k. Adjustment posted in 2018.	Yes		\$ (32,289)
2a	Remove prior year end unbilled to actual revenue differences	\$ (356,187)	Q4 RPP Trueup determined that GA portion of GA/Power determination was over allocated by \$356k. Adjustment posted in 2019.	Yes		\$ (356,187)
2b	Add current year end unbilled to actual revenue differences	\$ 208,594	GA portion of Dec 2019 unbilled revenue was under accrued by 208k	Yes		\$ 208,594
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers					
3b	Add difference between current year accrual/forecast to actual from long term load transfers					
4	Remove GA balances pertaining to Class A customers					
5	Significant prior period billing adjustments recorded in current year					
6	Differences in GA IESO posted rate and rate charged on IESO invoice	\$ (45,942)	Calculated difference between expected GA amount (as per published rates) compared to actual (as per IESO invoice). Detailed calculations have been included on the management summary	No	Amounts are included in net change of principle balance.	
7	Differences in actual system losses and billed TLFs					
8	Others as justified by distributor	\$ 19,922	Year end accrual of GA costs was underaccrued by \$20k	Yes		\$ 19,922
9						
10						
				Total Principal Adjustments on DVA Continuity Schedule		
				\$ (159,960)		

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (134,234)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (157,846)
	Unresolved Difference	\$ 23,612
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.3%</u>





## GA Analysis Workform

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

Year		2017		
Total Metered excluding WMP	C = A+B	288,676,433	kWh	100%
RPP	A	156,368,051	kWh	54.2%
Non RPP	B = D+E	132,308,382	kWh	45.8%
Non-RPP Class A	D	43,660,808	kWh	15.1%
Non-RPP Class B*	E	88,647,575	kWh	30.7%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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



Note 4 **Analysis of Expected GA Amount**

Year	2017								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	9,686,962	-	73,317	9,613,645	0.06687	\$ 642,864	0.08227	\$ 790,915	\$ 148,050
February	9,421,439	-	735,521	8,685,918	0.10559	\$ 917,146	0.08639	\$ 750,376	\$ 166,770
March	8,929,080	-	619,887	9,548,967	0.08409	\$ 802,973	0.07135	\$ 681,319	\$ 121,654
April	9,466,642	-	1,695,333	7,771,309	0.06874	\$ 534,200	0.10778	\$ 837,592	\$ 303,392
May	7,792,585	-	689,669	8,482,254	0.10623	\$ 901,070	0.12307	\$ 1,043,911	\$ 142,841
June	8,531,419	-	25,601	8,505,818	0.11954	\$ 1,016,785	0.11848	\$ 1,007,769	\$ 9,016
July	8,442,303	-	1,435,740	7,006,563	0.10652	\$ 746,339	0.11280	\$ 790,340	\$ 44,001
August	6,906,154	-	31,289	6,937,443	0.11500	\$ 797,806	0.10109	\$ 701,306	\$ 96,500
September	7,091,281	-	410,738	6,680,543	0.12739	\$ 851,034	0.08864	\$ 592,163	\$ 258,871
October	6,532,778	-	363,737	6,896,515	0.10212	\$ 704,272	0.12563	\$ 866,409	\$ 162,137
November	7,056,209	-	39,170	7,095,378	0.11164	\$ 792,128	0.09704	\$ 688,536	\$ 103,593
December	6,595,007	-	1,092,456	7,687,464	0.08391	\$ 645,055	0.09207	\$ 707,785	\$ 62,730
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>96,451,859</b>	<b>-</b>	<b>1,540,041</b>	<b>94,911,818</b>		<b>\$ 9,351,673</b>		<b>\$ 9,458,421</b>	<b>\$ 106,748</b>

Calculated Loss Factor

1.0707



Note 5 Reconciling Items

	Item	Amount	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 575,610	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year		
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	-\$ 224,501	RPP Trueup determined that GA portion of GA/Power determination was over allocated by \$225k. Adjustment posted in 2018
2a	Remove prior year end unbilled to actual revenue differences		
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	-\$ 7,629	Variance between final LTLT amounts and amounts accrued
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice	-\$ 144,761	Calculated difference between expected GA amount (as per published rates) compared to actual (as per IESO invoice)
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 198,720
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 106,748
	Unresolved Difference	\$ 91,972
	Unresolved Difference as % of Expected GA Payments to IESO	1.0%



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



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

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

#### Reconciliation of Account 1588 - 2018

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
<b>Balance December 31, 2018</b>	-359,702	
<b>Reversals of Principal Adjustments - previous year</b>		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year	-99,572	Y
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation	32,289	Y
<b>Sub-Total Reversals from previous year (A):</b>	-67,283	
<b>Principal Adjustments - current year</b>		
5. Cost of power accrual for 2018 vs Actual per IESO bill	36,438	N
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL	-36,304	N
7. Unbilled accrued vs. billed for 2018 consumption	-172,558	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	356,187	N
9. Other		
<b>Sub-Total Principal Adjustments for 2018 consumption (B)</b>	183,763	
<b>Total Principal Adjustments shown for 2018 (A + B)</b>	116,480	
<b>Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)</b>	-243,222	

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



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



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

EPCOR confirms that approach (a.) is used to book electricity costs. Charge Type CT 1142 is booked into Account 1588 and CT 148 is pro-rated based on RPP/non-RPP consumption and booked into Account 1588 and 1589 respectively. This approach has been used consistently for the variances proposed for disposition.

### 12. Questions on CT 1142

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

The IESO data submission is filed using the 2<sup>nd</sup> monthly estimate of the GA.

A) The “Regulated Price Plan vs. Market Price – Variance for Conventional Meters” submission is completed by downloading the consumption information for the month from our settlement provider by each individual interval metered RPP tiered pricing customer and summarizing the data.

B) The “Regulated Price Plan vs Market Price – Variance for Smart Meters” submission is completed by downloading the consumption information for the month from our settlement provider for the following calculation:

- Total System Load
- Less Non-RPP Interval Metered Customers
- Less Street lighting
- Less Non-Designated Loads
  - Non-interval metered spot rate customers



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



- Retail customers: settlement information for the current month is not available for retail customers so billed information for the month from the billing system is used as an estimate.

In order to calculate the RPP vs. Market Price Variance (resulting in CT 1142 on the IESO invoice), the variance is calculated between the projected RPP amounts paid by customers and the expected costs of power (Net System Load weighted average price plus the anticipated global adjustment costs calculated on the 2nd monthly estimate).

- 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.

For the year 2018, in order to true up RPP estimates, EPCOR completes a quarterly reconciliation process based on actual billed amounts by RPP category (TOU and Tiered Pricing Class). An export of the verified billing data is downloaded and categorized in a workbook based on consumption period (pro-rated by number of days when a billing period covers more than one month). This data is compared with originally submitted estimates (explained above) and variances are posted via the RPP settlement process as well as adjustments to GA/Power Allocations.

The true up is completed and posted in the final month of the following quarter after all of the billing data has been finalized for the appropriate period.

This process is being adjusted due to the new OEB accounting guidance.

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

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

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

Q4 2018 was trued up in 2019.



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



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

EPCOR confirms that these balances were recorded in 2019.

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

EPCOR confirms that all 2018 true-up amounts have been reflected in the DVA continuity schedule.

### 13. Questions on CT 148

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

The IESO data submission is filed using the 2<sup>nd</sup> monthly estimate of the GA.

A) The “Regulated Price Plan vs. Market Price – Variance for Conventional Meters” submission is completed by downloading the consumption information for the month from our settlement provider by each individual interval metered RPP tiered pricing customer and summarizing the data.

B) The “Regulated Price Plan vs Market Price – Variance for Smart Meters” submission is completed by downloading the consumption information for the month from our settlement provider for the following calculation:

- Total System Load
- Less Non-RPP Interval Metered Customers
- Less Street lighting
- Less Non-Designated Loads
  - Non-interval metered spot rate customers
  - Retail customers: settlement information for the current month is not available for retail customers so billed information for the month from the billing system is used as an estimate.

CT 148 of the IESO invoice “Class B Global Adjustment Settlement Amount” is allocated in a percentage split to account “4705 Power Purchased” and “4707 Charges – Global Adjustment” based on a comprehensive excel work form which summarizes all



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



the above noted consumption data. The split allocates the class B GA charged by the IESO to the RPP and Non-RPP customers as follows, using A and B as previously in this document (page 16).

- 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.

When EPCOR receives the IESO invoice on the tenth business day of the month, the actual class B GA charged (CT 148) to EPCOR is reconciled and trued up to the estimate as filed. The calculated difference is then entered as an adjustment in the following month's data submission.

- 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?

A) The "Regulated Price Plan vs. Market Price – Variance for Conventional Meters" submission is completed by downloading the consumption information for the month from our settlement provider by each individual interval metered RPP tiered pricing customer and summarizing the data.

B) The "Regulated Price Plan vs Market Price – Variance for Smart Meters" submission is completed by downloading the consumption information for the month from our settlement provider for the following calculation:

- Total System Load
- Less Non-RPP Interval Metered Customers
- Less Street lighting
- Less Non-Designated Loads
  - Non-interval metered spot rate customers
  - Retail customers: settlement information for the current month is not available for retail customers so billed information for the month from the billing system is used as an estimate.



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



Line 148 of the IESO invoice “Class B Global Adjustment Settlement Amount” is allocated in a percentage split to account “4705 Power Purchased” and “4707 Charges – Global Adjustment” based on a comprehensive excel work form which summarizes all the above noted consumption data. The split allocates the class B GA charged by the IESO to the RPP and Non-RPP customers as follows, using A and B as defined on the previous page.

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

Yes. This update is completed as part of the quarterly reconciliation process.

- e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP

Q4 2018 was trued up in 2019.

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

EPCOR confirms that these balances were recorded in 2019.

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

EPCOR confirms that all 2018 true-up amounts have been reflected in the DVA continuity schedule.

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

#### Questions on Principal Adjustments - Accounts 1588 and 1589

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



## INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM



EPCOR confirms that it did have principal adjustments in 2019 approved for disposition.

- 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.

		CT148	CT1142	Total
RSVA - Power	1588	224,501	99,572	324,072
RSVA - Global Adjustment	1589	(224,501)	0	(224,501)

CT148 - adjustment for GA/Power allocation of RPP reconciliation related to 2017 posted in 2018.

CT1142 - adjustment for 2017 RPP variance related, posted in 2018.

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

The amounts related to 2017 have been reversed in the 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.

- 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.

EPCOR confirms the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.