File Number:	0
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-I
Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 2021 rate applications to acknowledge that in accordance with the Minister of Energy's March 20, 2019 Directive to the IESO, the Conservation First Framework (CFF) is no longer in effect. As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 CDM activity, distributors may propose a CDM manual adjustment to the load forecast. If a distributor elects to propose a CDM manual adjustment to the load forecast, only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentation to support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings.

2019-2020 CDM Activities *(and beyond, if applicable)*

For the first year of the new 2015-2020 CDM plan, for simplicity, it was assumed that each year's program will achieve an equal amount of new CDM savings. This resulted in each year's program being about 1/6 (or 16.67%) of the cumulative 2015-2020 CDM target for kWh savings.

For 2021 rate applications, distributors should ensure that the sum of the results for the 2015 to 2019 program years is consistent with the results provided by the IESO. For the 2020 and 2021 program year (as applicable), distributors that elect to propose a CDM manual adjustment, should only include the projected CDM savings from projects that are subject to contractual agreements between the distributor and customer made on or before April 30, 2019 under the former CFF.

Former CFF 6 Year (2015-2020) kWh Target*								
			99,039,999					
	2015	2016	2017	2018	2019	2020	2021**	Total
				%				
2015 CDM Programs						16.59%		15.14%
2016 CDM Programs						22.49%		20.08%
2017 CDM Programs						30.41%		30.41%
2018 CDM Programs						12.90%		12.90%
2019 CDM Programs						8.44%		8.40%
2020 CDM Programs						2.65%		2.64%
Total in Year						**93.49%**		**89.57%**
				kWh				
2015 CDM Programs	14,805,774.66	14,757,073.58	14,837,426.98	14,857,909.39	14,843,590.80	14,674,239.20	14,997,619.16	14,997,619.16
2016 CDM Programs		19,559,158.76	19,558,981.51	19,891,471.27	19,891,294.02	19,891,116.77	19,884,541.59	19,884,541.59
2017 CDM Programs			34,134,385.60	30,128,301.62	30,124,064.64	30,119,827.67	30,115,947.67	30,115,947.67
2018 CDM Programs				13,243,854.70	13,012,251.59	12,780,648.49	12,780,648.49	12,780,648.49
2019 CDM Programs					8,709,155.71	8,360,729.52	8,318,875.44	8,318,875.44
2020 CDM Programs						2,623,037.87	2,609,922.68	2,609,922.68
2021 CDM Programs (if applicable)***								0.00
Total in Year	14,805,774.66	34,316,232.34	68,530,794.10	78,121,536.98	86,580,356.77	**88,449,599.52**	**88,707,555.03**	**99,039,999.40**

Inputs do no match 2015-20 CDM target

*This total will not equal the distributor's former CFF CDM target. Rather, for 2019 and 2020, if the distributor elects to propose a CDM manual adjustment, it should only include the projected savings from projects that are subject to contractual agreements made between the LDC and a customer on or before April 30, 2019 under the former CFF.

** If a distributor wishes to include projected savings that persist from former Conservation First programs into the 2021 test year, you may do so. Please provide relevant supporting documentation to show the savings persistence into 2021.

*** If a distributor expects impacts from any CFF-related projects not deployed by April 2019, but for which a distributor is contractually obligated to complete (or for other programs delivered by the distributor after April 2019), a distributor may include these amounts as part of a CDM manual adjustment to the 2021 load forecast, but must ensure that sufficient supporting evidence is provided in support of all estimated CDM savings.

Note: The default formulae in the above table assume that the 2015-2020 kWh CDM target is achieved through persistence of CDM savings to the end of 2020. Distributors should rely on the Participant and Cost monthly reports provided by the IESO for 2018 and 2019 CDM savings.

Determination of 2021 Load Forecast Adjustment

The OEB determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the OEB in other 2013 and 2014 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis. Sheet 2-I defaults to the adjustment being done on a "net" basis consistent with OEB policy and practice.

From each of the 2006-2010 CDM Final Report, and the 2011 to 2017 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2019 into cells C57 to C66 and D57 to D66. The model will calculate the cumulative savings for all programs from 2006 to 2019 and determine the "net" to "gross" factor "g".

Net-to-Gross Conversion

Is CDM adjustment being done on a "net" or "gross" basis?				**net**
Persistence of Historical CDM programs	**"Gross" kWh**	**"Net" kWh**	**Difference kWh**	**"Net-to-Gross" Conversion Factor ('g')**
2006-2010 CDM programs			**0**	
2011 CDM program			**0**	
2012 CDM program			**0**	
2013 CDM program			**0**	
2014 CDM program			**0**	
2015 CDM program			**0**	
2016 CDM program			**0**	
2017 CDM program			**0**	
2018 CDM program*			**0**	
2019 CDM program (if applicable)*			**0**	
2006 to 2019 OPA CDM programs: Persistence to 2021.	0	0	0	0.00%

*CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports

The default values below represent the factor used for how each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from the drop-down menu for each cell, but must support its alternatives.

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that are used to derive the load forecast prior to any manual CDM adjustment for the 2021 test year.

Weight Factor for Inclusion in CDM Adjustment to 2021 Load Forecast

	2015	**2016**	**2017**	**2018***	**2019****	**2020****	**2021*****	
Weight Factor for each year's CDM program impact on 2021 load forecast	**0**	**0**	**0**	**0**	**0.5**	**1**	**0.5**	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Full year impact of 2016 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2016 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Full year impact of 2017 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2017 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Default is 0. Full year impact of 2018 CDM is assumed to be reflected in the base forecast.*	*Default is 0. Full year impact of 2019 CDM is assumed to be reflected in the base forecast. Adjust based on distributor's circumstance*	*Default is 0.5. Adjust based on distributor's circumstance*	*Default is 1. Adjust based on distributor's circumstance*	

* For 2018 CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports

** For 2019 and 2020 CDM program activity, the distributor should include only those projected CDM savings from projects that it has contractual obligations with a customer under the former CFF.

*** This may include the persistence of any remaining CDM projects that the distributor is contractually obligated to complete under the former CFF, as applicable. If this includes CDM activity that is beyond the CFF framework or other programs, please file project-level supporting documentation in accordance with section 2.3.1.3 of Chapter 2 Filing Requirements to support the breakdown of your proposal.

2021 LRAMVA and 2021 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2021 load forecast is made. There is a different but related threshold amount that is used for the 2021 LRAMVA amount for Account 1568.

The amount used for the CDM threshold and the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2021. This allows for a comparison between projected CDM savings and actual CDM savings.

If used to determine the manual CDM adjustment for the system purchased kWh, the proposed loss factor should correspond with the proposed total loss factor calculated in Appendix 2-R .

The Manual Adjustment for the 2021 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) derived from the base forecast from historical data. If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on a system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner (e.g. taking into account what programs and what IESO-measured impacts were directed at specific customer classes), for both the LRAMVA and for the load forecast adjustment.

	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**Total for 2021**
Amount used for CDM threshold for LRAMVA (2021)	14,997,619.16	19,884,541.59	30,115,947.67	12,780,648.49	8,318,875.44	2,609,922.68	-	**88,707,555.03**
Manual Adjustment for 2021 Load Forecast (billed basis)					4,159,437.72	2,609,922.68	-	6,769,360.40
Manual Adjustment for 2021 LDC-only CDM programs (billed basis)								
Total Manual Forecast to Load Forecast					4,159,437.72	2,609,922.68	-	**6,769,360.40**
Proposed Loss Factor (TLF)		Format: X.XX%						
Manual Adjustment for 2021 Load Forecast (system purchased basis)	-	-	-	-	4,159,437.72	2,609,922.68	-	**6,769,360.40**

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2021 load forecast.

File Number:	0
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-IA
Instructions on Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet requires no inputs, but serves as a summary of the hiostorical and forecasted data to be provided with respect to:

1) Customers and connections
2) Consumption (kWh)
3) Demand (kW or kCA) for applicable demand-billed customer classes
4) Revenues

The spreadsheet summarizes the data provided and the analyses (variance or year-over-year) that are required. Data are required to be provided on a customer class level. Consumption (kWh) must also be provided on a total distribution system level.

Appendix 2-IB (formerly 2-IA) is the appendix spreadsheet that the distributor populates, and the spreadsheet is laid out for inputting the necessary data. The spreadsheet also calculates necessary statistics such as average consumption per customer/connection per year, and variances and % annual changes, as necessary.

The distributor is required to provide suitable documentation in Exhibit 3 of its Application, in accordance with section 2.3.2 of Chaoter 2 of the Filing Requirements. This would include explanations for material variations or of trends in the data.

The distributor is also required to input its test year customer/connection and load forecast in Sheet 10 - Load Forecast of the Revenue Requirement Work Form. This sheet should also be updated to reflect changes in the load forecast made through the stages of processing of the rates application.

The applicant must demonstrate the historical accuracy of its load forecast approach for at least the past 5 years. Such analysis will cover both customer/connections and consumption (kWh) and demand (kW or kVA) by providing the following, as shown in the following table:

	Calendar Year	Customers / Connections		Consumption (kWh) [3]		Demand (kW or kVA)		Revenues	
	(for 2021 Cost of Service)			Weather-actual	Weather-normalized	Weather-actual	Weather-normalized	Weather-actual	Weather-normalized
Historical	2015	Actual		Actual	Actual [1]	Actual	Actual [1]	Actual	
Historical	2016	Actual		Actual	Actual [1]	Actual	Actual [1]	Actual	
Historical	2017	Actual	OEB-approved (2)	Actual	Actual [1]	Actual	Actual [1]	Actual	
Historical	2018	Actual		Actual	Actual [1]	Actual	Actual [1]	Actual	
Historical	2019	Actual		Actual	Actual [1]	Actual	Actual [1]	Actual	
Bridge Year (Forecast)	2020	Forecast			Forecast		Forecast		Forecast
Test Year (Forecast)	2021	Forecast			Forecast		Forecast		Forecast

Notes:

[1] "Weather-normalized actuals" are estimated by replacing the actual weather-related values (typically Heating Degree Days (HDD) and Cooling Degree Days (CDD)) by the "typical" or "weather-normalized" values. These "weather-normalized HDD and CDD values would be the same as used to estimate the Bridge Year and Test Year forecasts.

[2] For 2021 Cost of Service rebasers, the typical situation is that 2017 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2017, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.

[3] Consumption must be provided on a total distribution system basis as well as at a customer class level.

[4] Revenues exclude commodity charges.

File Number:	0
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-IB
Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet is to be filled in accordance with the instructions documented in section 2.3.2 of Chapter 2 of the Filing Requirements for Distribution Rate Applications, in terms of one set of tables per customer class.

Color coding for Cells: Data input | Drop-down List | No data entry required | Blank or calculated value

Distribution System (Total)

	Calendar Year (for 2021 Cost of Service		Consumption (kWh) [3]				
				Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*		Actual	1,617,626,874	1,638,065,150	OEB-approved	
Historical	*2015*		Actual	1,621,325,826	1,632,093,257		
Historical	*2016*		Actual	1,648,926,254	1,624,103,778		
Historical	*2017*		Actual	1,568,335,760	1,580,274,718		
Historical	*2018*		Actual	1,595,008,286	1,550,538,912		
Historical	*2019*		Actual	1,529,502,806	1,552,408,493		
Bridge Year	*2020*		Forecast		1,452,412,078		
Test Year	*2021*		Forecast		1,530,341,252		

Variance Analysis	Year	Year-over-year		Versus OEB-approved
	2014			
	2015	0.2%	-0.4%	
	2016	1.7%	-0.5%	
	2017	-4.9%	-2.7%	
	2018	1.7%	-1.9%	
	2019	-4.1%	0.1%	
	2020		-6.4%	
	2021		5.4%	
	Geometric Mean	-1.4%	-1.1%	

Customer Class Analysis (one for each Customer Class, excluding MicroFIT and Standby)

1 Customer Class: Residential

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual	59,824	OEB-approved		Actual	530,303,117	544,629,928	OEB-approved		Actual	8,864.33	9,103.81	OEB-approved	
Historical	*2015*	Actual	60,123			Actual	530,999,846	536,484,748			Actual	8,831.86	8,923.08		
Historical	*2016*	Actual	60,319			Actual	545,123,880	529,766,663			Actual	9,037.37	8,782.77		
Historical	*2017*	Actual	60,502			Actual	501,428,451	515,589,625			Actual	8,287.80	8,521.86		
Historical	*2018*	Actual	60,920			Actual	536,801,589	510,984,906			Actual	8,811.57	8,387.79		
Historical	*2019*	Actual	61,428			Actual	512,580,883	520,074,034			Actual	8,344.46	8,466.45		
Bridge Year	*2020*	Forecast	61,651			Forecast		546,039,497			Forecast	0.00	8,856.90		
Test Year	*2021*	Forecast	62,056			Forecast		529,231,270			Forecast	0.00	8,528.32		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	0.5%		*2015*	0.1%	-1.5%		*2015*	-0.4%	-2.0%	
	2016	0.3%		*2016*	2.7%	-1.3%		*2016*	2.3%	-1.6%	
	2017	0.3%		*2017*	-8.0%	-2.7%		*2017*	-8.3%	-3.0%	
	2018	0.7%		*2018*	7.1%	-0.9%		*2018*	6.3%	-1.6%	
	2019	0.8%		*2019*	-4.5%	1.8%		*2019*	-5.3%	0.9%	
	2020	0.4%		*2020*		5.0%		*2020*		4.6%	
	2021	0.7%		*2021*		-3.1%		*2021*		-3.7%	
	Geometric Mean	0.6%		Geometric Mean	-0.8%	-0.5%		Geometric Mean	-1.5%	-1.1%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual	$ 17,877,960	OEB-approved	
Historical	*2015*	Actual	$ 17,515,273		
Historical	*2016*	Actual	$ 18,131,912		
Historical	*2017*	Actual	$ 18,327,348		
Historical	*2018*	Actual	$ 18,848,916		
Historical	*2019*	Actual	$ 19,082,514		
Bridge Year (Foreca	*2020*	Forecast	$ 19,612,507		
Test Year (Forecast)	*2021*	Forecast	$ 22,177,594		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015	-2.0%	
	2016	3.5%	
	2017	1.1%	
	2018	2.8%	
	2019	1.2%	
	2020	2.8%	
	2021	13.1%	
	Geometric Mean	3.7%	

2 Customer Class: GS < 50 kW — Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual	5,198	OEB-approved		Actual	172,644,356	173,351,271	OEB-approved		Actual	33,210.68	33,346.67	OEB-approved	
Historical	*2015*	Actual	5,239			Actual	170,245,509	171,832,584			Actual	32,498.90	32,801.87		
Historical	*2016*	Actual	5,273			Actual	169,905,557	169,607,124			Actual	32,222.82	32,166.22		
Historical	*2017*	Actual	5,342			Actual	166,894,185	169,390,968			Actual	31,243.84	31,711.26		
Historical	*2018*	Actual	5,428			Actual	174,257,110	169,541,627			Actual	32,104.85	31,236.08		
Historical	*2019*	Actual	5,490			Actual	170,703,484	170,772,378			Actual	31,096.36	31,108.91		
Bridge Year	*2020*	Forecast	5,506			Forecast		152,883,777			Forecast	0.00	27,768.98		
Test Year	*2021*	Forecast	5,564			Forecast		167,003,174			Forecast	0.00	30,012.42		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	0.8%		*2015*	-1.4%	-0.9%		*2015*	-2.1%	-1.6%	
	2016	0.7%		*2016*	-0.2%	-1.3%		*2016*	-0.8%	-1.9%	
	2017	1.3%		*2017*	-1.8%	-0.1%		*2017*	-3.0%	-1.4%	
	2018	1.6%		*2018*	4.4%	0.1%		*2018*	2.8%	-1.5%	
	2019	1.1%		*2019*	-2.0%	0.7%		*2019*	-3.1%	-0.4%	
	2020	0.3%		*2020*		-10.5%		*2020*		-10.7%	
	2021	1.1%		*2021*		9.2%		*2021*		8.1%	
	Geometric Mean	1.1%		Geometric Mean	-0.3%	-0.6%		Geometric Mean	-1.6%	-1.7%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual	$ 4,007,276	OEB-approved	
Historical	*2015*	Actual	$ 3,881,114		
Historical	*2016*	Actual	$ 3,989,017		
Historical	*2017*	Actual	$ 4,062,265		
Historical	*2018*	Actual	$ 4,267,285		
Historical	*2019*	Actual	$ 4,277,731		
Bridge Year (Foreca	*2020*	Forecast	$ 4,004,580		
Test Year (Forecast)	*2021*	Forecast	$ 4,750,309		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015	-3.1%	
	2016	2.8%	
	2017	1.8%	
	2018	5.0%	
	2019	0.2%	
	2020	-6.4%	
	2021	18.6%	
	Geometric Mean	2.9%	

3 Customer Class: GS > 50 kW (kW) | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service	Customers				Demand (kW) [3]					Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual	1,021	OEB-approved		Actual	2,373,361	2,387,587	OEB-approved		Actual	2,324.07	2,338.00	OEB-approved	
Historical	*2015*	Actual	1,028			Actual	2,374,100	2,393,115			Actual	2,310.18	2,328.69		
Historical	*2016*	Actual	1,034			Actual	2,410,544	2,413,739			Actual	2,330.90	2,333.99		
Historical	*2017*	Actual	1,004			Actual	2,363,980	2,349,802			Actual	2,355.34	2,341.22		
Historical	*2018*	Actual	986			Actual	2,353,522	2,312,210			Actual	2,387.34	2,345.44		
Historical	*2019*	Actual	985			Actual	2,275,484	2,309,173			Actual	2,310.53	2,344.74		
Bridge Year	*2020*	Forecast	1,004			Forecast		2,031,467			Forecast	0.00	2,022.79		
Test Year	*2021*	Forecast	1,003			Forecast		2,267,945			Forecast	0.00	2,260.96		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	0.6%		*2015*	0.0%	0.2%		*2015*	-0.6%	-0.4%	
	2016	0.6%		*2016*	1.5%	0.9%		*2016*	0.9%	0.2%	
	2017	-2.9%		*2017*	-1.9%	-2.6%		*2017*	1.0%	0.3%	
	2018	-1.8%		*2018*	-0.4%	-1.6%		*2018*	1.4%	0.2%	
	2019	-0.1%		*2019*	-3.3%	-0.1%		*2019*	-3.2%	0.0%	
	2020	2.0%		*2020*		-12.0%		*2020*		-13.7%	
	2021	-0.1%		*2021*		11.6%		*2021*		11.8%	
	Geometric Mean	-0.3%		Geometric Mean	-1.0%	-0.9%		Geometric Mean	-0.1%	-0.6%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual	$ 7,026,526	OEB-approved	
Historical	*2015*	Actual	$ 7,098,026		
Historical	*2016*	Actual	$ 7,448,486		
Historical	*2017*	Actual	$ 7,450,542		
Historical	*2018*	Actual	$ 7,552,404		
Historical	*2019*	Actual	$ 7,470,865		
Bridge Year (Foreca	*2020*	Forecast	$ 6,584,976		
Test Year (Forecast)	*2021*	Forecast	$ 8,336,498		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015	1.0%	
	2016	4.9%	
	2017	0.0%	
	2018	1.4%	
	2019	-1.1%	
	2020	-11.9%	
	2021	26.6%	
	Geometric Mean	2.9%	

4 **Customer Class:** Street Light (kW) Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service	Customers				Demand (kW) [3]				Demand (kW) per Customer			
							Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2014*	Actual	15,171	OEB-approved		Actual	27,636	27,636	OEB-approved		Actual	1.82	1.82 OEB-approved
Historical	*2015*	Actual	15,229			Actual	27,661	27,661			Actual	1.82	1.82
Historical	*2016*	Actual	15,253			Actual	27,648	27,648			Actual	1.81	1.81
Historical	*2017*	Actual	17,184			Actual	30,452	30,452			Actual	1.77	1.77
Historical	*2018*	Actual	17,184			Actual	18,201	18,201			Actual	1.06	1.06
Historical	*2019*	Actual	17,184			Actual	15,446	15,446			Actual	0.90	0.90
Bridge Year	*2020*	Forecast	17,197			Forecast		15,448			Forecast	0.00	0.90
Test Year	*2021*	Forecast	17,283			Forecast		15,528			Forecast	0.00	0.90

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	0.4%		*2015*	0.1%	0.1%		*2015*	-0.3%	-0.3%	
	2016	0.2%		*2016*	0.0%	0.0%		*2016*	-0.2%	-0.2%	
	2017	12.7%		*2017*	10.1%	10.1%		*2017*	-2.2%	-2.2%	
	2018	0.0%		*2018*	-40.2%	-40.2%		*2018*	-40.2%	-40.2%	
	2019	0.0%		*2019*	-15.1%	-15.1%		*2019*	-15.1%	-15.1%	
	2020	0.1%		*2020*		0.0%		*2020*		-0.1%	
	2021	0.5%		*2021*		0.5%		*2021*		0.0%	
	Geometric Mean	2.2%		Geometric Mean	-13.5%	-9.2%		Geometric Mean	-16.2%	-11.1%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual	$ 226,483	OEB-approved	
Historical	*2015*	Actual	$ 229,171		
Historical	*2016*	Actual	$ 232,469		
Historical	*2017*	Actual	$ 236,635		
Historical	*2018*	Actual	$ 251,191		
Historical	*2019*	Actual	$ 230,884		
Bridge Year (Foreca	*2020*	Forecast	$ 206,794		
Test Year (Forecast)	*2021*	Forecast	$ 179,474		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015	1.2%	
	2016	2.6%	
	2017	1.8%	
	2018	6.2%	
	2019	-8.1%	
	2020	-10.4%	
	2021	-13.2%	
	Geometric Mean	-3.8%	

5 **Customer Class:** USL

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual	559	OEB-approved		Actual	3,098,633	3,098,633	OEB-approved		Actual	5,543.17	5,543.17	OEB-approved	
Historical	*2015*	Actual	557			Actual	3,110,148	3,110,148			Actual	5,586.26	5,586.26		
Historical	*2016*	Actual	559			Actual	3,115,033	3,115,033			Actual	5,571.68	5,571.68		
Historical	*2017*	Actual	562			Actual	3,130,244	3,130,244			Actual	5,570.66	5,570.66		
Historical	*2018*	Actual	563			Actual	3,138,478	3,138,478			Actual	5,571.26	5,571.26		
Historical	*2019*	Actual	562			Actual	3,144,191	3,144,191			Actual	5,599.63	5,599.63		
Bridge Year	*2020*	Forecast	559			Forecast		3,128,398			Forecast	0.00	5,599.63		
Test Year	*2021*	Forecast	554			Forecast		3,103,371			Forecast	0.00	5,599.63		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	-0.4%		*2015*	0.4%	0.4%		*2015*	0.8%	0.8%	
	2016	0.4%		*2016*	0.2%	0.2%		*2016*	-0.3%	-0.3%	
	2017	0.5%		*2017*	0.5%	0.5%		*2017*	0.0%	0.0%	
	2018	0.3%		*2018*	0.3%	0.3%		*2018*	0.0%	0.0%	
	2019	-0.3%		*2019*	0.2%	0.2%		*2019*	0.5%	0.5%	
	2020	-0.5%		*2020*		-0.5%		*2020*		0.0%	
	2021	-0.8%		*2021*		-0.8%		*2021*		0.0%	
	Geometric Mean	-0.1%		Geometric Mean	0.4%	0.0%		Geometric Mean	0.3%	0.2%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual	$ 113,021	OEB-approved	
Historical	*2015*	Actual	$ 109,588		
Historical	*2016*	Actual	$ 111,567		
Historical	*2017*	Actual	$ 114,259		
Historical	*2018*	Actual	$ 106,832		
Historical	*2019*	Actual	$ 116,159		
Bridge Year (Foreca	*2020*	Forecast	$ 118,101		
Test Year (Forecast)	*2021*	Forecast	$ 86,009		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015	-3.0%	
	2016	-1.3%	
	2017	2.4%	
	2018	-6.5%	
	2019	8.7%	
	2020	1.7%	
	2021	-27.2%	
	Geometric Mean	-4.5%	

6 Customer Class: GS > 50 kW (kWh) | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized		Weather-normalized	Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual	1,021	OEB-approved		Actual	901,672,321	907,076,872	OEB-approved		Actual	882,946.50	888,238.81	OEB-approved	
Historical	*2015*	Actual	1,028			Actual	907,051,642	910,747,096			Actual	882,632.15	886,228.12		
Historical	*2016*	Actual	1,034			Actual	920,835,908	911,669,082			Actual	890,413.45	881,549.47		
Historical	*2017*	Actual	1,004			Actual	885,596,225	880,877,226			Actual	882,360.90	877,659.14		
Historical	*2018*	Actual	986			Actual	874,283,086	860,345,878			Actual	886,846.75	872,709.26		
Historical	*2019*	Actual	985			Actual	837,536,595	852,880,237			Actual	850,434.86	866,014.79		
Bridge Year	*2020*	Forecast	1,004			Forecast		744,818,692			Forecast	0.00	741,635.96		
Test Year	*2021*	Forecast	1,003			Forecast		825,433,794			Forecast	0.00	822,891.00		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	0.6%		*2015*	0.6%	0.4%		*2015*	0.0%	-0.2%	
	2016	1.3%		*2016*	2.1%	0.5%		*2016*	0.8%	-0.8%	
	2017	-2.9%		*2017*	-3.8%	-3.4%		*2017*	-0.9%	-0.4%	
	2018	-1.8%		*2018*	-1.3%	-2.3%		*2018*	0.5%	-0.6%	
	2019	-0.1%		*2019*	-4.2%	-0.9%		*2019*	-4.1%	-0.8%	
	2020	2.0%		*2020*		-12.7%		*2020*		-14.4%	
	2021	-0.1%		*2021*		10.8%		*2021*		11.0%	
	Geometric Mean	-0.3%		Geometric Mean	-1.8%	-1.6%		Geometric Mean	-0.9%	-1.3%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual		OEB-approved	
Historical	*2015*	Actual			
Historical	*2016*	Actual			
Historical	*2017*	Actual			
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Bridge Year (Foreca	*2020*	Forecast			
Test Year (Forecast)	*2021*	Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015		
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	Geometric Mean		

7 **Customer Class:** Street Light (kW) Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual	15,171	OEB-approved		Actual	9,908,447	9,908,447	OEB-approved		Actual	653.13	653.13	OEB-approved	
Historical	*2015*	Actual	15,229			Actual	9,918,681	9,918,681			Actual	651.32	651.32		
Historical	*2016*	Actual	15,253			Actual	9,945,876	9,945,876			Actual	652.07	652.07		
Historical	*2017*	Actual	17,184			Actual	11,286,655	11,286,655			Actual	656.81	656.81		
Historical	*2018*	Actual	17,184			Actual	6,528,023	6,528,023			Actual	379.89	379.89		
Historical	*2019*	Actual	17,184			Actual	5,537,653	5,537,653			Actual	322.26	322.26		
Bridge Year	*2020*	Forecast	17,197			Forecast		5,541,714			Forecast	0.00	322.26		
Test Year	*2021*	Forecast	17,283			Forecast		5,569,644			Forecast	0.00	322.26		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014			*2014*				*2014*			
	2015	0.4%		*2015*	0.1%	0.1%		*2015*	-0.3%	-0.3%	
	2016	0.5%		*2016*	0.4%	0.4%		*2016*	-0.2%	-0.2%	
	2017	12.7%		*2017*	13.5%	13.5%		*2017*	0.7%	0.7%	
	2018	0.0%		*2018*	-42.2%	-42.2%		*2018*	-42.2%	-42.2%	
	2019	0.0%		*2019*	-15.2%	-15.2%		*2019*	-15.2%	-15.2%	
	2020	0.1%		*2020*		0.1%		*2020*		0.0%	
	2021	0.5%		*2021*		0.5%		*2021*		0.0%	
	Geometric Mean	2.2%		Geometric Mean	-13.5%	-9.2%		Geometric Mean	-16.2%	-11.1%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual		OEB-approved	
Historical	*2015*	Actual			
Historical	*2016*	Actual			
Historical	*2017*	Actual			
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Bridge Year (Foreca	*2020*	Forecast			
Test Year (Forecast)	*2021*	Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015		
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	Geometric Mean		

8 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual		OEB-approved		Actual			OEB-approved		Actual			OEB-approved	
Historical	*2015*	Actual				Actual					Actual				
Historical	*2016*	Actual				Actual					Actual				
Historical	*2017*	Actual				Actual					Actual				
Historical	*2018*	Actual				Actual					Actual				
Historical	*2019*	Actual				Actual					Actual				
Bridge Year	*2020*	Forecast				Forecast					Forecast				
Test Year	*2021*	Forecast				Forecast					Forecast				

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014				*2014*				*2014*			
	2015				*2015*				*2015*			
	2016				*2016*				*2016*			
	2017				*2017*				*2017*			
	2018				*2018*				*2018*			
	2019				*2019*				*2019*			
	2020				*2020*				*2020*			
	2021				*2021*				*2021*			
	Geometric Mean				Geometric Mean				Geometric Mean			

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual		OEB-approved	
Historical	*2015*	Actual			
Historical	*2016*	Actual			
Historical	*2017*	Actual			
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Bridge Year (Foreca	*2020*	Forecast			
Test Year (Forecast)	*2021*	Forecast			

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved
	2014			
	2015			
	2016			
	2017			
	2018			
	2019			
	2020			
	2021			
	Geometric Mean			

9 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2014*	Actual		OEB-approved		Actual			OEB-approved		Actual				
Historical	*2015*	Actual				Actual					Actual				
Historical	*2016*	Actual				Actual					Actual				
Historical	*2017*	Actual				Actual					Actual				
Historical	*2018*	Actual				Actual					Actual				
Historical	*2019*	Actual				Actual					Actual				
Bridge Year	*2020*	Forecast				Forecast					Forecast				
Test Year	*2021*	Forecast				Forecast					Forecast				

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2014				*2014*				*2014*			
	2015				*2015*				*2015*			
	2016				*2016*				*2016*			
	2017				*2017*				*2017*			
	2018				*2018*				*2018*			
	2019				*2019*				*2019*			
	2020				*2020*				*2020*			
	2021				*2021*				*2021*			
	Geometric Mean				Geometric Mean				Geometric Mean			

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2014*	Actual		OEB-approved	
Historical	*2015*	Actual			
Historical	*2016*	Actual			
Historical	*2017*	Actual			
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Bridge Year (Foreca	*2020*	Forecast			
Test Year (Forecast)	*2021*	Forecast			

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved
	2014			
	2015			
	2016			
	2017			
	2018			
	2019			
	2020			
	2021			
	Geometric Mean			

10 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2014*	Actual		OEB-approved	Actual			OEB-approved		Actual		
Historical	*2015*	Actual			Actual					Actual		
Historical	*2016*	Actual			Actual					Actual		
Historical	*2017*	Actual			Actual					Actual		
Historical	*2018*	Actual			Actual					Actual		
Historical	*2019*	Actual			Actual					Actual		
Bridge Year	*2020*	Forecast			Forecast					Forecast		
Test Year	*2021*	Forecast			Forecast					Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	2020			*2020*			*2020*		
	2021			*2021*			*2021*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2014*	Actual		OEB-approved
Historical	*2015*	Actual		
Historical	*2016*	Actual		
Historical	*2017*	Actual		
Historical	*2018*	Actual		
Historical	*2019*	Actual		
Bridge Year (Foreca	*2020*	Forecast		
Test Year (Forecast)	*2021*	Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2014		
	2015		
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	Geometric Mean		

Note: If there are more than ten (10) customer classes, please contact OEB Staff to add tables for additional customer classes.