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November 2, 2020

Ms. Christine E. Long
Registrar and Board Secretary
Ontario Energy Board
27-2300 Yonge Street
P.O. Box 2319
Toronto, ON M4P 1E4

Re: EB-2020-0058 2021 IRM4 Rate Application: Wasaga Distribution

Dear Ms. Long,

Please find enclosed Wasaga Distribution Inc.'s 2021 4th Generation Incentive Rate Mechanism Electricity Distribution Rate Application which has been electronically filed electronically through the Board's web portal, including:

- 2021 IRM Managers Summary
- 2021 IRM Rate Generator Model
- 2021 GA Analysis Workform
- 2021 IRM Checklist

The primary contact for this application is Brandon Weiss, Manager of Finance and Regulatory and can be reached by email at b.weiss@wasagadist.ca.

If you have any further questions, please do not hesitate to contact us.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Brandon Weiss", is written over a light blue horizontal line.

Brandon Weiss, CPA, CMA
Manager of Finance and Regulatory
Wasaga Distribution Inc.
Email: b.weiss@wasagadist.ca

cc: Joanne Tackaberry, Director of Finance
John Wiersma, Board Chair



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

**2021 IRM Rates Application
EB-2020-0058**



**Wasaga Distribution Inc.
File No. EB-2020-0058
2021 IRM Rate Application**

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

AND IN THE MATTER OF an Application by Wasaga Distribution Incorporated to
the Ontario Energy Board for an Order or
Orders approving rates for the distribution of electricity to be
Implemented on May 1, 2021

WASAGA DISTRIBUTION INC.

**2021 RATE APPLICATION UNDER THE FOURTH GENERATION INCENTIVE
RATE-SETTING MECHANISM (“PRICE CAP IR”)**

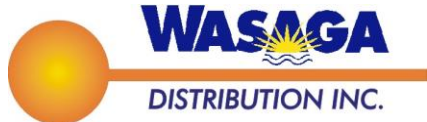
FILED: November 2, 2020

Applicant:

Wasaga Distribution Inc.
950 River Road West
Wasaga Beach, ON
L9Z 2K6

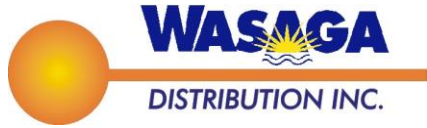
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1. Application

The Applicant, Wasaga Distribution Inc. (“WDI”), an Ontario corporation with its head office located in the Town of Wasaga Beach, is an electricity distributor licensed by the Ontario Energy Board (ED-2002-0544). The Applicant carries on business at 950 River Road West, P.O. Box 20, Wasaga Beach, Ontario, L9Z 2K6 and serves customers within the boundaries of the Town of Wasaga Beach.

WDI was incorporated under the Business Corporations Act (Ontario) on May 11, 2000. The sole shareholder of WDI is The Corporation of the Town of Wasaga Beach.

WDI operates an electrical distribution system with a total service area of 61 square kilometers within the Town of Wasaga Beach. WDI delivers electricity through a network of overhead and underground wires, through transformer stations to approximately 14,000 customers.

WDI hereby makes application to the Ontario Energy Board for an Order or Orders approving electricity distribution rates effective May 1, 2021. WDI applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix D of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

WDI has relied on Chapter 3 of the Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications dated May 14, 2020, The Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (“the EDDVAR Report”) issued July 31, 2009, and the Electricity Distribution Retail Transmission Service Rates Guideline G-2008-0001, Revision 4.0 issued June 28, 2012 (“RTSR Guidelines”) in order to prepare this application.

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2021, WDI requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2021 distribution rates. If the effective date does not coincide with the Board’s decided implementation date for 2021

distribution rates and charges, WDI requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

WDI requests that, pursuant to Section 34.01 of the OEB's Rules of Practice and Procedure, this proceeding be disposed of by way of a written hearing.

WDI attests that the utility, its shareholder, and the ratepayers of Wasaga Distribution will be affected by the outcome of this application.

Publication Notice:

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

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

2. Introduction

WDI has selected the Price Cap Incentive Rate-setting ("Price Cap IR") option to file its 2021 Distribution Rate Application. In preparing this Application, WDI has complied with Chapter 3, Incentive Rate Setting Applications, of the Board's Filing Requirements for Distribution Rate Applications.

All rates referenced in this Application and included in the accompanying 2021 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 October 19, 2020 (the "2020 IRM Model" or the "Model").



The application includes a completed "STS-Tax Change" worksheet in the 2021 IRM Rate Generator model for the sharing of the impact of legislated tax changes.

For greater clarity, WDI 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
- LRAMVA

The primary contact for this Application is:

Mr. Brandon Weiss
Manager of Finance and Regulatory
Wasaga Distribution Inc.

950 River Road West
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L9Z 2K6

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The secondary contact for this Application is:

Ms. Joanne Tackaberry
Director of Finance
Wasaga Distribution Inc.

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Certification of Evidence:

As Manager of Finance and Regulatory of Wasaga Distribution Incorporated, I certify that the evidence filed in WDI's 2021 4th Generation Incentive Rate-Setting Application is accurate. To the best of my knowledge or belief, the filing is consistent with the certification requirements in Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications as revised on May 14, 2020.

A handwritten signature in black ink, appearing to read "Brandon Weiss", written over a light gray rectangular background.

Brandon Weiss
Manager of Finance and Regulatory
Wasaga Distribution Inc.

As Board Chair, I certify the that the distributor has robust processes and internal controls in place for the preparation, review, verification, and oversight of the account balances being

disposed.

A handwritten signature in black ink, appearing to read "John Wiersma", written over a light gray rectangular background.

John Wiersma
Board Chair
Wasaga Distribution Inc.

3. Summary of Application

On April 16, 2020 WDI received a final Decision and Rate Order for rates effective May 1, 2020 (EB 2019-0027). Due to the economic hardship and uncertainty of the COVID-19 pandemic, WDI made the decision to defer the May 1st, 2020 rate increase until November 1, 2020. WDI has received a final decision and Rate Order to recover lost distribution revenue over a 12-month period for rates effective November 1, 2020. WDI is submitting a 4th GIRM Application for rates effective May 1, 2021.

In the preparation of this application, WDI has used the 2021 IRM Rate Generator (Version 1.0) issued on October 19, 2020. The 2021 IRM Rate Generator model was pre-populated with distributor specific data for Wasaga Distribution Inc., including the most recent tariff of rates and charges, load, and customer data and Group 1 DVA balances. WDI confirms that the tariff of rates and charges is accurate, as included in Tab 2 of the model and confirms the accuracy of the pre-populated billing determinates and customer volume, as included in Tab 4 of the model.

Throughout this 4th Generation IRM Application, WDI has provided information pertaining to changes to its rates. The issues and orders approved; to be addressed are as follows:

1. Monthly Service Charge and Distribution Volumetric rates adjusted by the Board's price cap formula effective May 1, 2021.
2. A rate rider for Disposition of Group 1 Accounts.
3. WDI is requesting a continuation of the Low Voltage Volumetric Rate as approved in the 2016 Cost of Service Application (EB-2015-0107), shown as a separate line item on the tariff sheet.
4. WDI is not applying for a LRAMVA rate rider.
5. WDI is not applying for a tax change rate rider. WDI would request approval to allocate this small balance of \$564 to Account 1595.
6. WDI is requesting a change to the Transmission Network and Connection Charges.
7. WDI is requesting the continuation of the Wholesale Market Rate, Rural Rate Protection Charge, and the Ontario Electricity Support Program Charge. WDI expects that any changes to the Rural Rate Protection charge, because of government directives, will be

updated and incorporated into the model by Board Staff as information becomes available.

8. WDI is requesting the continuation of the Standard Supply Service Charge, Specific Service Charges, microFIT Service Charge, Retail Service Charges, Transformation and Primary Metering Allowances, the Smart Meter Entity Charge and Loss Factors as approved in the 2016 Cost of Service Application (EB-2015-0107). The exception to the Specific Service Charges is the removal of the Collection of Account Charge eliminated by the Ontario Energy Board by a generic rate order.
9. An order declaring WDI's current (i.e. 2020) rates as interim rates effective May 1, 2021, and a rider that would allow for the recovery of any foregone incremental revenue between May 1, 2021 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, 2021.

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

4. Annual Price Cap Adjustment Mechanism

The rates and tariffs entered in the Rate Generator Model are taken from the Board approved 2020 Tariff of Rates and Charges, as per the Board Rate Order (EB-2019-0070) dated October 8, 2020 for rates effective May 1, 2020 and implemented November 1, 2020. The most recent Tariff of Rates and Charges is attached to this Application as Appendix B. WDI has the following rate classes:

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

WDI 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. WDI 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.

In calculating 2021 rates, WDI has applied a Price Cap Adjustment of 2.00% to its' Base Distribution Rates, which is based on the rate-setting parameters provided by the Boards' 2021 IRM Rate Generator Model (Stretch Factor Group I). WDI recognizes that Board staff will update the Rate Generator with the final parameters which will be established by the Board in the supplemental report on the RRFE. The following table shows WDI's applicable factor for its' Price Cap Adjustment.

Table 4-1 Price Cap Parameters

Stretch Factor Group	I
Set Price Escalator	2.00%
Less: Stretch Factor Value	0.00%
Less: Productivity Factor	0.00%
Price Cap Index	2.00%

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

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

Off-Ramps and Return on Equity

Section 3.3.5 of the Filing Requirements states:

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

WDI’s current distribution rates were rebased and approved by the OEB in 2016 and included and expected (deemed) regulatory rate of return of 9.19%. The achieved return on equity for 2019 was 7.14%, which is within the OEB’s designated dead band. To provide some historical context, a summary of WDI’s deemed ROE from 2016 – 2019 is provided in the table below:

Table 4-2 Deemed ROE Summary

Year	Approved ROE	Achieved ROE	Over (Under) Earned
2019	9.19%	7.14%	(2.05%)
2018	9.19%	9.38%	0.19%
2017	9.19%	8.88%	(0.31%)
2016	9.19%	8.43%	(0.76%)

5. Rate Design for Residential Electricity Customers

In accordance with the Rate Design for Residential Electricity policy issued on April 02, 2015, WDI has completed the transition to a fully fixed rate as part of its 2020 IRM.

6. Retail Transmission Service Rates

In reference to Board Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates, issued October 22, 2008 and with revisions up to June 28, 2012 (Revision 4.0), WDI is applying for an adjustment of its Retail Transmission Service Rates (RTSR) based on a

comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

WDI is charged retail transmission service rates by Hydro One and has completed the 2021 IRM Rate Generator Model (RTSR Tab 10-15) to reflect these payments and to determine the proposed adjustment to the current Retail Transmission Service Rates approved in the last Cost of Service Application (EB-2015-0107). WDI receives two rates from Hydro One: 1) Retail Transmission Rate Network and 2) Retail Transmission Rate Connection. WDI understands Board staff will update WDI's 2021 RTSR worksheet rates in the 2020 IRM Rate Generator model to incorporate UTR adjustments approved for 2021.

WDI is requesting a decrease in the Network and Connection charges. Table 6-1 WDI Current 2020 vs. Proposed 2021 RTSR Rates outlines the proposed adjustments to the Retail Transmission Service Rates by customer class. The 2021 IRM Rate Generator has calculated the proposed RTSR's set out in Table 6-1.

Table 6-1 WDI Current 2020 vs. Proposed 2021 RTSR Rates

Rate Class	Volumetric	Current - 2020	
		RTSR Network	RTSR Connection
Residential	kWh	0.0074	0.0048
General Services < 50 kW	kWh	0.0066	0.0042
General Service > 50 kW	kW	2.7260	1.6293
Unmetered Scattered Load	kWh	0.0066	0.0042
Street Lighting	kW	2.0561	1.2596

Rate Class	Volumetric	Proposed - 2021	
		RTSR Network	RTSR Connection
Residential	kWh	0.0068	0.0044
General Services < 50 kW	kWh	0.0060	0.0038
General Service > 50 kW	kW	2.4901	1.4817
Unmetered Scattered Load	kWh	0.0060	0.0038
Street Lighting	kW	1.8782	1.1455

On Tab 20. WDI's 2021 IRM Rate Generator Model - Bill Impacts, the impacts for Residential RTSR Network and RTSR Connection with usage of 750 kWh's are -8.11% and -8.33% respectively.

WDI is a seasonal destination and can experience fluctuations in demand due to seasonal weather demands. 2020 IRM proposed RTSR using 2018 Hydro One monthly billed peak demand by charge (units billed). Wasaga Distribution experienced a significant spike in peak demand (this peaking coincided with the long weekends/holidays) that year. Subsequently, peak demand by charge in 2019 billed by Hydro One has decreased compared to the prior year. This offset is greater than the proposed increase in Hydro One's Subtransmission Rates.

7. Revenue to Cost Ratio Adjustments

As a result of Wasaga Distribution's 2016 Cost of Service (EB-2015-0107) there are no changes to be made to the current revenue-to-cost ratios. As such, WDI has not completed nor is filing a completed revenue-to-cost ratio adjustment work form.

8. Deferral and Variance Accounts

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

Distributors must file in their application Group 1 balances as at December 31, 2019 to determine if the threshold has been exceeded.

WDI has completed the Board Staff's 2020 IRM Rate Generator – Tab 3 – "Continuity Schedule" and has projected interest to April 30, 2021 on the December 31, 2019 balances. Actual interest has been calculated based on the Board's prescribed rates. Forecasted interest for the period January 1, 2021 to April 30, 2021 is based upon the last Board prescribed rate for the fourth quarter of 2020 as 0.57%.

Table 8-1 below summarizes the Group 1 Account balances as of December 31, 2019, as per the model. WDI has reviewed the prepopulated billing determinants and can confirm that they are correct.

Table 8-1: Summary of the Group 1 Account Balances as of December 31, 2019

Account Description	Account	Amount	Interest	Total Claim
LV Variance Account	1550	354,948	13,135	368,084
Smart Metering Entity Charge Variance	1551	(19,784)	(933)	(20,717)
RSVA – Wholesale Market Service Charge	1580	(41,419)	(2,176)	(43,595)
Variance WMS – Sub-account CBR Class A	1580	0	0	0
Variance WMS – Sub-account CBR Class B	1580	(15,347)	(321)	(15,668)
RSVA – Retail Transmission Network	1584	20,159	2,175	22,334
RSVA – Retail Transmission Connection	1586	43,935	2	43,937
RSVA – Power	1588	(36,389)	(7,047)	(43,436)
RSVA – Global Adjustment	1589	20,489	984	21,473
Total Group 1 Balance Claim		326,593	5,819	332,412
Threshold Test (Total Claim per kWh)				0.0025

As shown in Table 8-1, the threshold of \$0.0010 per kWh debt or (credit) has been exceeded. As a result, WDI 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 of 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.

WDI can confirm that the RSVA balances match the 2019 Audited Financial Statements except for Account 1580 – WMS which has the Account 1580 – Variance WMS – Sub-account CBDR Class B included in the balance – this balance is also recorded correctly on Line 25.

In addition, as discussed in the 2020 rate application. Wasaga Distribution recorded the December 2017 RPP settlement true-up in January 2018 in the amount of \$105,147. No adjustment was made to correct the Account 1588 RSVA – Power 2017 balance as there would be no cumulative impact to the 2018 balance and, moreover, the 2017 balance was already disposed on an interim basis in the 2019 rate application, which was subsequently approved for final disposition in the 2020 rate application. The amount of \$105,147 is included as part of the Group 1 account balances that is being requested for disposition.

Disposition of Account 1595

WDI is not proposing to dispose of its 1595 balances as there is no eligible amount that has passed the sunset rate riders' date. In addition, WDI confirms that there are no residual balances for vintage Account 1595 being disposed of and that all historical dispositions of 1595 have only been done once

WDI has not populated the 1595 Workform as the requirement is not met for disposition of residual balances in 1595 sub-accounts.

9. Global Adjustment

Global Adjustment Workform:

As part of this application, WDI has completed the Global Adjustment Analysis Workform (GA Workform) for the period January 1, 2018 to December 31, 2018 and January 1, 2019 to December 31, 2019 to assist in assessing the reasonability of balances in Account 1589. WDI is requesting disposition of the GA Deferral and Variance Account balance up to December 31, 2019.

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

- WDI bills all non-RPP customers on the 1st estimate of the GA provided by the IESO.
- WDI bills all customers on a calendar monthly basis.
- WDI confirms where a billing spans more than one month, in the case of a final bill or manual read, the GA billing rate is prorated based on the consumption for the blended months.
- WDI confirms the GA rate is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each rate class.
- The following approach is used from the IESO invoice: Charge Type 1142 is booked into Account 1588 and Charge Type 148 is pro-rated based on the RPP/non-RPP consumption and then booked into Account 1588 and 1589, respectively.
- The GA non-RPP expense is based on actual with respect to dollar amount and the RPP/non-RPP pro-ration percentages. (This also applies to unbilled revenue).

The completed 2018 GA Analysis Workform for WDI (filed as a separate worksheet) calculates the total unresolved GA difference of \$477 or 0.0% which is within the +/- 1% range of total IESO GA charges.

In addition, the completed 2019 GA Analysis Workform for WDI (filed as a separate worksheet) calculates the total unresolved GA difference of -\$3,473 or -0.1% which is within the +/- 1% range of total IESO GA charges.

There are no reconciling items included in the GA Analysis Workform.

Description of Settlement Process:

WDI 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.

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

The Filing Requirements Section 3.2.5.2 states:

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

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

- 1) WDI uses the IESO’s 2nd GA estimate to as part of the IESO data submission
- 2) WDI settles monthly with the IESO within four business days of month end for the difference in the cost of commodity usage in the most recent month for its price regulated customers between the sum of the average weighted price (WAP) plus Global Adjustment (GA) and RPP prices. This includes RPP customers with Time-of-Use meters on TOU pricing and Tier pricing as well as designated interval metered customers. Settlement in the next month includes the true-up of GA from this month once the final GA pricing is known. The process is as follows:
 - a) RPP TOU & RPP Tier Pricing: WDI uses the top down kWh approach, capturing kWh purchased for the month adjusted as follows:
 - i. kWh purchased from the IESO grid
 - ii. add kWh from embedded generators
 - iii. less usage from non-standard supply (retailer) customers
 - iv. less usage from standard supply non-interval and interval metered usage for GS>50 kW customers billed on market pricing
 - v. add interval metered usage for designated RPP customers
 - vi. adjust for load transfers and unaccounted energy where applicable

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

- 3) WDI confirms that it uses accrual accounting.

Monthly Reconciliation:

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

10. 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. In its 2019 rate proceeding (EB-2018-0073), WDI received approval to dispose of 2017 Group 1 balances on an interim basis. In the 2020 proceeding (EB-2019-0070), WDI confirmed that the new accounting guidance was implemented after completing a review of its 2017 and 2018 balances. As a result, WDI requested and received final disposition of its 2017 balances and confirms as part of this application that it has fully implemented the OEB's February 21, 2019 guidance effective from January 1, 2019. WDI also confirms that no adjustments have been made to balances previously approved by the OEB on a final basis.

11. LRAM Variance Account

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

WDI most recently disposed of the principle balance in account 1568 in its 2020 rate application (EB-2019-0070) as of December 31, 2018 with carrying charges calculated as of April 30, 2020.

WDI is not applying for disposition as part of this proceeding.

12. Shared Tax Savings

WDI has completed the shared tax savings worksheets to calculate if there are savings due to ratepayers because of corporate tax savings implemented since the 2016 COS Application filed by WDI under EB-2015-0107. WDI has inputted the 2016 COS Application data from the RRWF under file EB-2015-0107 into Tab 8: Shared Tax – Rate Rider of the IRM Rate Generator Model. WDI is not claiming capital tax and has recorded the 2021 Taxable Capital of \$14,332,371 on Tab 8. Tax rates for 2021 are at 24.6% with the Grossed-up Tax amount calculated at \$44,943 for 2016 and \$43,816 for 2021. The shared tax savings model projects an incremental tax savings of \$564 for 2021. Since this amount is not material and would not even create a Rate Rider, WDI proposes this small amount be held over until the next Rate Application or be dismissed.

13. Specific Service Charge, Allowances and Loss Factors

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

14. MicroFIT Generator Service Charge

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

15. Current Tariff Sheets

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

16. Proposed Tariff Sheets

WDI is proposing the rates generated by the 2021 IRM Rate Generator model, which are provided in Appendix D.

17. Bill Impacts

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

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

Of the 12,200 active Residential accounts that met the above conditions; the consumption of the 1,220th highest consuming Residential Customer consumed 187 kWh/month. WDI did not manipulate any of the data to reflect fluctuations in seasonal usage.

As shown in Table 17-1 bill impacts for WDI customers at the 10th percentile consumption result in distribution rate increase of \$0.69 or 2.6% and total bill increase of \$0.4 or 2.16% per month.

Bill impacts were derived for each rate class using the 2021 IRM Rate Generator Bill Impact calculation in Tab 20. A detailed listing of customer bill impacts is set out under Tab 20 of the 2021 IRM Rate Generator Model and have provided in Appendix E.

No rate mitigation plans are necessary because the total bill impacts are less than 10%.

The distribution rate and overall bill impacts derived using the 2021 IRM Rate Generator Model for Residential, General Service, Street Lights and Unmetered Scattered Load are provided below in Table 7.

Table 17-1 WDI Bill Impacts

Customer Class	Category	Billed Quantity	Units	Distribution Rate Bill Impact		Total Bill Impact (Including HST)	
				\$	%	\$	%
Residential	RPP	750	kWh	1.67	4.8	0.69	0.6
Residential – 10 th percentile	RPP	187	kWh	0.77	2.9	0.45	1.0
Residential – 10 th percentile	Non-RPP	187	kWh	3.24	13.1	3.43	5.7
GS < 50 kW	RPP	2,000	kWh	4.32	5.7	1.72	0.6
GS > 50 – 4,999 kW	Non-RPP	300	kW	2,412.69	1699.1	2,596.33	8.4
USL	RPP	250	kWh	0.59	5.8	0.26	0.7
Streetlighting	Non-RPP	125	kW	725.48	14.6	778.55	5.7

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

APPENDIX A - 2021 IRM Checklist

2021 IRM Checklist

Wasaga Distribution Inc.

EB-2020-0058

Filing Requirement
Page # Reference

Date: November 2, 2020

IRM REQUIREMENTS			Evidence Reference, Notes
3.1.2 Components of the Application Filing			
3	Manager's summary documenting and explain all rate adjustments requested		Section 3 - Summary Application (Pg. 8)
4	Contact info - primary contact may be a person within the applicant's organization other than the primary license contact		Section 2 - Introduction (Pg. 6)
4	Completed Rate Generator Model and supplementary work forms, Excel and PDF		✓
4	Current tariff sheet, PDF		Appendix B
4	Supporting documentation (e.g. relevant past decisions, RRWF etc.)		N/A
4	Statement as to who will be affected by the application, specific customer groups affected by particular request		Section 1 - Application (Pg. 5)
4	Applicant's internet address		Section 1 - Application (Pg. 5)
4	Statement confirming accuracy of billing determinants pre-populated in model		Section 3 - Summary Application (Pg. 8)
4	Text searchable PDF format for all documents		✓
4	An Excel version of the IRM Checklist		✓
3.1.3 Applications and Electronic Models			
5	Populated GA Analysis Workform		✓
5	If required, for distributors seeking revenue to cost ratio adjustments due to previous OEB decision, the Revenue to Cost Ratio Adjustment Workform must be filed		N/A
5	For an incremental or pre-approved advanced capital module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module Applicable to ACM and ICM		N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform		N/A
5	Account 1595 Analysis Workform - for distributors who meet the requirements for disposition of residual balances in 1595 sub-accounts		N/A
3.2.2 Revenue to Cost Ratio Adjustments			
7	Completed revenue-to-cost ratio adjustment workform to adjust the revenue-to-cost ratio if previously approved by the OEB		Section 7 - Revenue to Cost Ratio Adjustment (Pg. 13)
3.2.3 Rate Design for Residential Electricity Customers			
<i>Residential Rate Design - Exceptions and Mitigation (applicable only to distributors that have not completed the rate design transition)</i>			
7	If the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile, a distributor must file a plan to mitigate the impact for the whole residential class or indicate why such a plan is not required.		N/A
7	Mitigation plan if total bill increases for any customer class exceed 10%		N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates			
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB			
3.2.5 Review and Disposition of Group 1 DVA Balances			
9	Justification if any account balance in excess of the threshold should not be disposed		N/A
10	Completed tab 3 - continuity schedule in Rate Generator Model		✓
10 - 11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account		Section 8 - DVA (Pg. 15)
10 - 11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis. If yes, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"		Section 8 - DVA (Pg. 15)
11	Propose rate riders for recovery or refund of balances that are proposed for disposition. The default disposition period is one year; if the applicant is proposing an alternative recovery period must provide explanation.		N/A
12	GA rate riders calculated on an energy basis (kWh)		✓
3.2.5.1 Wholesale Market Participants			
11	Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the WMP's settle directly with the IESO.		✓
3.2.5.2 Global Adjustment			
12	Establishment of a separate rate rider included in the delivery component of the bill that would apply prospectively to Non-RPP Class B customers when clearing balances from the GA Variance Account		✓
12 - 13	For each year that the accumulated balance of Account 1589 has not been disposed, regardless of whether or not distributors are seeking disposition of Group 1 accounts in the current proceeding, all distributors are required to file the GA Analysis Workform in live Excel format and explain discrepancies.		✓
3.2.5.3 Commodity Accounts 1588 and 1589			
13	Confirm as part of its application that it has fully implemented the OEB's February 21, 2019 guidance effective from January 1, 2019.		Section 10 - OEB Accounting Guidance (Pg. 18)
13 - 14	Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the Feb. 21, 2019 accounting guidance, and provide a summary of the review performed. Distributors must also discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description of each adjustment made to the historical balances must be provided in the application.		N/A / Section 8 - DVA (Pg. 15)
15	Certification by the CEO, CFO or equivalent that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition		Section 2 - Introduction (Pg. 7)
3.2.5.4 Capacity Based Recovery (CBR)			
15	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the OEB's CBR Accounting Guidance. - embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the DVA continuity schedule, applicants must indicate whether they serve any Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance. - The DVA continuity schedule will allocate the portion of Account 1580 sub-account CBR Class B allocated to customers who transitioned between Class A and Class B based on consumption levels		✓
3.2.6 Lost Revenue Adjustment Mechanism Variance Account			
16 - 21	LRAMVA - disposition of balance. Distributors must provide version 5 of LRAMVA work Form in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity. An application for lost revenues should include: Participation and Cost reports in Excel format, made available by the IESO. An application for lost revenues should also provide the following: - statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition - statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue - summary table with principal and carrying charges by rate class and resulting rate riders - statement providing the disposition period; rationale provided for disposing the balance in the LRAMVA if one or more classes do not generate significant rate riders - statement confirming LRAMVA reference amounts, rationale for the distributors circumstances if LRAMVA threshold not used - rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form) - statement confirming whether additional documentation was provided in support of projects that were not included in distributors final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable) - for a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information: o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total).		Section 11 - LRAM VA (Pg. 19)
3.2.7 Tax Changes			
21	If applicable, tabs 8 and 9 of Rate Generator Model complete		✓
21	If one or more customer classes does not generate a rate rider to the fourth decimal place, a proposal that the entire 50/50 sharing amount will be transferred to Account 1595 for disposition at a future date		Section 12 - Shared Tax Savings (Pg. 18)

2021 IRM Checklist

Wasaga Distribution Inc.

EB-2020-0058

Filing Requirement
Page # Reference

Date: November 2, 2020

IRM REQUIREMENTS		Evidence Reference, Notes
3.2.8 Z-Factor Claims, Pg. 20-21		
23	Evidence that costs incurred meet criteria of need, materiality and prudence - see 3rd Generation IRM Report	N/A
23	In addition distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event (Confirm that letter is on file) - Apply to OEB for any cost recovery of amounts in OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business exposure risk	N/A
3.2.8.2 Z-Factor Accounting Treatment		
23	Eligible Z-factor cost amounts recorded in Account 1572, Extraordinary Event Costs, of the OEB's USoA contained in the Accounting Procedures Handbook (APH) for electricity distributors.	N/A
23	Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate Sub-Account of this account	N/A
3.2.8.3 Recovery of Z-Factor Costs		
24	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
24	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	N/A
24	Residential rider on fixed basis	N/A
24	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.3.1 Advanced Capital Module		
25	Evidence of passing "Means Test"	N/A
25	Information on relevant project or projects updated cost projections, confirmation that the project or projects are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
25	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required as to why	N/A
25	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
3.3.2 Incremental Capital Module		
3.3.2.1 ICM Filing Requirements		
	The following should be provided when filing for incremental capital:	N/A
27	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
27	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
27	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
27 - 28	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
28	Details by project for the proposed capital spending plan for the expected in-service year	N/A
28	Description of the proposed capital projects and expected in-service dates	N/A
28	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
28	Calculation of each incremental project's revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction)	N/A
28	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
28	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
3.3.5 Off-Ramps		
33 - 34	A distributor whose earnings are in excess of the dead band (i.e. 300 basis points) but nevertheless applies for an increase to its base rates - an explanation to substantiate its reasons for doing so required	Section 4 - Annual Price Cap Adjustment Mechanism (Pg. 9)
Appendix A		
Appendix A	Confirm disposition of residual balances for vintage Account 1595 have only been done once - distributors expected to seek disposition of the balance a year after a rate rider's sunset date has expired. No further dispositions of these accounts are generally expected unless justified by the distributor	Section 8 - DVA (Pg. 15)
Appendix A & Page 5	Distributors who meet the requirements for disposition of residual balances of Account 1595 sub-accounts, must complete the 1595 Analysis Workform. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited.	N/A
Appendix A	Material residual balances will require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class. Distributors are expected to provide detailed explanations for any significant residual balances attributable to specific rate riders for each customer rate class. Explanations must include for example, volume differences between forecast volumes (used to calculate the rate riders) as compared to actual volumes at which the rate riders were billed.	N/A

**APPENDIX B – Wasaga Distribution Inc.
Current Tariff Sheet**

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

**Amended to Reflect the Implementation Date of November 1, 2020
(unless indicated otherwise)**

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

EB-2019-0070

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.41
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021	\$/kWh	(0.0121)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

Issued - April 16, 2020
Updated - October 8, 2020

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

**Amended to Reflect the Implementation Date of November 1, 2020
(unless indicated otherwise)**

**This schedule supersedes and replaces all previously
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EB-2019-0070

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.76
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$	0.16
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0159
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021	\$/kWh	(0.0121)
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

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

Issued - April 16, 2020
Updated - October 8, 2020

Wasaga Distribution Inc.
TARIFF OF RATES AND CHARGES
Effective May 1, 2020

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EB-2019-0070

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

Wasaga Distribution Inc.
TARIFF OF RATES AND CHARGES
Effective May 1, 2020

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(unless indicated otherwise)

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EB-2019-0070

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.06
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$	0.36
Distribution Volumetric Rate	\$/kW	5.4402
Low Voltage Service Rate	\$/kW	0.8246
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kW	0.2234
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021	\$/kWh	(0.0121)
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$/kW	0.0534
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kW	0.3202
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - Applicable for Wholesale Market Participants only - effective until April 30, 2021	\$/kW	0.3468
Retail Transmission Rate - Network Service Rate	\$/kW	2.7260
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6293

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

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EB-2019-0070

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.54
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0091
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$/kWh	0.0001
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

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EB-2019-0070

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.67
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$	0.02
Distribution Volumetric Rate	\$/kW	1.0059
Low Voltage Service Rate	\$/kW	0.6397
Rate Rider for Disposition of Account 1595 - Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kW	0.2325
Rate Rider for Disposition of Account 1595 - Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until April 30, 2021	\$/kWh	(0.0121)
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021	\$/kW	0.0099
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kW	(0.0491)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0561
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2596

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

Issued - April 16, 2020
Updated - October 8, 2020

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

**Amended to Reflect the Implementation Date of November 1, 2020
(unless indicated otherwise)**

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

EB-2019-0070

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

**Amended to Reflect the Implementation Date of November 1, 2020
(unless indicated otherwise)**

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

EB-2019-0070

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2020

Amended to Reflect the Implementation Date of November 1, 2020

(unless indicated otherwise)

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

EB-2019-0070

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
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)	\$	2.04

LOSS FACTORS

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

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

**APPENDIX C – Wasaga Distribution Inc.
2021 IRM Rate Generator Model**

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Quick Link

Ontario Energy Board's 2021 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

We are applying for rates effective

Rate-Setting Method

1. Select the last Cost of Service rebasing year.

2. For Accounts 1588 and 1589, please indicate the year the accounts were last disposed on a final basis.

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.

ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition (e.g. if 2017 balances reviewed in the 2019 rate application were to be selected, select 2017.)

3. For the remaining Group 1 DVAs, please indicate the year the accounts were last disposed on a final basis.

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.

ii) If there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition

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.)

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 selected in #2 above to the year requested for disposition)?

6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?

7. Retail Transmission Service Rates: Wasaga Distribution Inc. is:

8. Have you transitioned to fully fixed rates?

Legend

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments ¹ during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments ² during 2017	Closing Interest Amounts as of Dec 31, 2017
Group 1 Accounts											
LV Variance Account	1550	0			547,187	547,187	0		9,175	9,175	
Smart Metering Entity Charge Variance Account	1551	0			(14,469)	(14,469)	0		(266)	(266)	
RSVA - Wholesale Market Service Charge ⁵	1580	0			(415,713)	(415,713)	0		(6,950)	(6,950)	
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class B ⁵	1580	0			27,187	27,187	0		799	799	
RSVA - Retail Transmission Network Charge	1584	0			133,109	133,109	0		2,594	2,594	
RSVA - Retail Transmission Connection Charge	1586	0			(297,273)	(297,273)	0		(4,931)	(4,931)	
RSVA - Power ⁴	1588	0			(633,588)	(633,588)	0		(12,133)	(12,133)	
RSVA - Global Adjustment ⁴	1589	0			(27,737)	(27,737)	0		(2,507)	(2,507)	
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	0				0	0			0	
<small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	0				0	0			0	
RSVA - Global Adjustment	1589	0	0	0	(27,737)	(27,737)	0	0	(2,507)	(2,507)	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	(653,560)	(653,560)	0	0	(11,711)	(11,711)	
Total Group 1 Balance		0	0	0	(681,297)	(681,297)	0	0	(14,218)	(14,218)	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0			5,747	5,747	0		339	339	
Total including Account 1568		0	0	0	(675,550)	(675,550)	0	0	(13,880)	(13,880)	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2018	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments ¹ during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amounts as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Disposition during 2018	Interest Adjustments ¹ during 2018	Closing Interest Amounts as of Dec 31, 2018
Group 1 Accounts											
LV Variance Account	1550	547,187	108,963	387,476		268,674	9,175	6,011	9,728	5,458	
Smart Metering Entity Charge Variance Account	1551	(14,469)	(15,537)	(9,340)		(20,666)	(266)	(323)	(277)	(312)	
RSVA - Wholesale Market Service Charge ⁵	1580	(415,713)	(9,759)	(289,476)		(135,996)	(6,950)	(3,822)	(7,351)	(3,421)	
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class B ⁵	1580	27,187	(3,593)	28,935		(5,341)	799	80	918	(39)	
RSVA - Retail Transmission Network Charge	1584	133,109	39,053	154,427		17,734	2,594	679	3,404	(130)	
RSVA - Retail Transmission Connection Charge	1586	(297,273)	20,493	(219,854)		(56,926)	(4,931)	(2,467)	(5,027)	(2,372)	
RSVA - Power ⁴	1588	(633,588)	(228,906)	(551,637)	194,078	(116,779)	(12,133)	(6,176)	(12,637)	(5,672)	
RSVA - Global Adjustment ⁴	1589	(27,737)	(26,356)	(144)		(53,949)	(2,507)	(478)	(2,732)	(253)	
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	354,987	499,612		(144,625)	0	(3,104)	13,973	(17,077)	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	0				0	0			0	
RSVA - Global Adjustment	1589	(27,737)	(26,356)	(144)	0	(53,949)	(2,507)	(478)	(2,732)	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(653,560)	265,700	144	194,078	(193,926)	(11,711)	(9,122)	2,732	0	
Total Group 1 Balance		(681,297)	239,345	0	194,078	(247,874)	(14,218)	(9,600)	(0)	0	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	5,747	(8,086)			(2,339)	339	(370)		(32)	
Total including Account 1568		(675,550)	231,259	0	194,078	(250,213)	(13,880)	(9,971)	(0)	0	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2019									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments ¹ during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments ¹ during 2019	Closing Interest Amounts as of Dec 31, 2019
Group 1 Accounts											
LV Variance Account	1550	268,674	245,984	159,710		354,948	5,458	5,283	3,161		7,581
Smart Metering Entity Charge Variance Account	1551	(20,666)	(4,247)	(5,129)		(19,784)	(312)	(433)	(122)		(624)
RSVA - Wholesale Market Service Charge ⁵	1580	(135,996)	(31,659)	(126,236)		(41,419)	(3,421)	(970)	(2,864)		(1,528)
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	(5,341)	(11,754)	(1,748)		(15,347)	(39)	(206)	(164)		(80)
RSVA - Retail Transmission Network Charge	1584	17,734	(18,894)	(21,319)		20,159	(130)	320	(1,670)		1,860
RSVA - Retail Transmission Connection Charge	1586	(56,926)	23,442	(77,419)		43,935	(2,372)	(220)	(1,906)		(686)
RSVA - Power ⁴	1588	(116,779)	(1,561)	(81,951)		(36,389)	(5,672)	(2,449)	(1,643)		(6,478)
RSVA - Global Adjustment ⁴	1589	(53,949)	46,845	(27,593)		20,489	(253)	378	(539)		663
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	(144,625)	165,713			21,088	(17,077)	16,801			(276)
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	0	234,980	527,870		(292,889)	0	(6,163)	(54,508)		48,345
RSVA - Global Adjustment	1589	(53,949)	46,845	(27,593)	0	20,489	(253)	378	(539)	0	663
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(193,926)	602,006	373,778	0	34,303	(23,566)	11,963	(59,716)	0	48,114
Total Group 1 Balance		(247,874)	648,851	346,184	0	54,792	(23,819)	12,341	(60,254)	0	48,777
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	(2,339)	54,526	0		52,187	(32)	2,293			2,262
Total including Account 1568		(250,213)	703,377	346,184	0	106,980	(23,850)	14,635	(60,254)	0	51,039



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2020			
Account Descriptions	Account Number	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31, 2019 Adjusted for Disposition during 2020	Closing Interest Balances as of Dec 31, 2019 Adjusted for Disposition during 2020
Group 1 Accounts					
LV Variance Account	1550			354,948	7,581
Smart Metering Entity Charge Variance Account	1551			(19,784)	(624)
RSVA - Wholesale Market Service Charge ⁵	1580			(41,419)	(1,528)
Variance WMS – Sub-account CBR Class A ⁵	1580			0	0
Variance WMS – Sub-account CBR Class B ⁵	1580			(15,347)	(80)
RSVA - Retail Transmission Network Charge	1584			20,159	1,860
RSVA - Retail Transmission Connection Charge	1586			43,935	(686)
RSVA - Power ⁴	1588			(36,389)	(6,478)
RSVA - Global Adjustment ⁴	1589			20,489	663
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			21,088	(276)
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595				
<small>Refer to the Filing Requirements for disposition eligibility.</small>	1595			(292,889)	48,345
RSVA - Global Adjustment	1589	0	0	20,489	663
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	34,303	48,114
Total Group 1 Balance		0	0	54,792	48,777
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			52,187	2,262
Total including Account 1568		0	0	106,980	51,039



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		Projected Interest on Dec-31-2019 Balances					2.1.7 RRR ⁵	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2020 to Dec 31, 2020 on Dec 31, 2019 balance adjusted for disposition during 2020 ²	Projected Interest from Jan 1, 2021 to Apr 30, 2021 on Dec 31, 2019 balance adjusted for disposition during 2020 ²	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2019	Variance RRR vs. 2019 Balance (Principal + Interest)
Group 1 Accounts								
LV Variance Account	1550	4,881	674	13,135	368,084		362,528	(1)
Smart Metering Entity Charge Variance Account	1551	(272)	(38)	(933)	(20,717)		(20,407)	(0)
RSVA - Wholesale Market Service Charge ⁵	1580	(570)	(79)	(2,176)	(43,595)		(58,374)	(15,427)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0		0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(211)	(29)	(321)	(15,668)		(15,427)	0
RSVA - Retail Transmission Network Charge	1584	277	38	2,175	22,334		22,018	0
RSVA - Retail Transmission Connection Charge	1586	604	83	2	43,937		43,249	(0)
RSVA - Power ⁴	1588	(500)	(69)	(7,047)	(43,436)		(42,867)	0
RSVA - Global Adjustment ⁴	1589	282	39	984	21,473		21,153	0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0	0	0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	0	0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	290	40	54	0	No	20,813	(0)
Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	(4,027)	(556)	43,761	0	No	(244,544)	0
RSVA - Global Adjustment	1589	282	39	984	21,473		21,153	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		472	65	48,651	310,939		82,416	(1)
Total Group 1 Balance		753	104	49,635	332,412		103,569	(1)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			2,262	54,449		54,449	0
Total including Account 1568		753	104	51,896	386,861		158,018	(1)

Incentive Rate-setting Mechanism Rate Generator for 2021 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 ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	95,046,949	0	1,092,676	0	0	0	95,046,949	0		13,133
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,600,016	0	1,540,338	0	0	0	17,600,016	0		834
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	20,079,351	48,918	16,901,706	43,653	2,668,244	5,264	17,411,107	43,654		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	154,158	0	0	0	0	0	154,158	0		
STREET LIGHTING SERVICE CLASSIFICATION	kW	773,922	2,287	773,922	2,287	0	0	773,922	2,287		
Total		133,654,396	51,205	20,308,642	45,940	2,668,244	5,264	130,986,152	45,941	54,449	13,967

Threshold Test

Total Claim (including Account 1568)	\$396,861
Total Claim for Threshold Test (All Group 1 Accounts)	\$332,412
Threshold Test (Total claim per kWh) ²	\$0.0025

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

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

² The Threshold Test does not include the amount in 1568.

³ 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 2021 Filers

No input required. This worksheet allocates the deferral/variance account balances (Group 1 and Account 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	allocated based on Total less WMP			allocated based on Total less WMP			
				1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	71.1%	94.0%	72.6%	261,759	(19,480)	(43,003)	15,883	31,245	(31,518)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	13.2%	6.0%	13.4%	48,470	(1,237)	(7,963)	2,941	5,786	(5,836)	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	15.0%	0.0%	13.3%	55,298	0	(7,877)	3,355	6,601	(5,774)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	425	0	(70)	26	51	(51)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.6%	0.0%	0.6%	2,131	0	(350)	129	254	(257)	0
Total	100.0%	100.0%	100.0%	368,084	(20,717)	(59,263)	22,334	43,937	(43,436)	0



Five Rate-setting Mechanism Rate Generator for 2021 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

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 2019 Consumption excluding WMP kWh	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,092,676	1,092,676	5.4%	\$1,155	\$0.0011 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	1,540,338	1,540,338	7.6%	\$1,629	\$0.0011 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	16,901,706	16,901,706	83.2%	\$17,871	\$0.0011 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0.0%	\$0	\$0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kWh	773,922	773,922	3.8%	\$818	\$0.0011 kWh
Total		20,308,642	20,308,642	100.0%	\$21,473	



Incentive Rate-setting Mechanism Rate Generator for 2021 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)	12	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 ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	95,046,949	0	95,046,949	0	214,886		0.0023	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,600,016	0	17,600,016	0	42,161		0.0024	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	20,079,351	48,918	17,411,107	43,654	65,255	(13,651)	1.3340	(0.3127)	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	154,158	0	154,158	0	380		0.0025	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	773,922	2,287	773,922	2,287	1,908		0.8344	0.0000	0.0000

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2016	2021
OEB-Approved Rate Base	\$ 14,332,371	\$ 14,332,371
OEB-Approved Regulatory Taxable Income	\$ 185,198	\$ 185,198
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		14.2%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		10.4%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 26,296
Provincial Taxes Payable		\$ 19,245
Federal Effective Tax Rate		14.2%
Provincial Effective Tax Rate		10.4%
Combined Effective Tax Rate	25.0%	24.6%
Total Income Taxes Payable	\$ 46,225	\$ 45,541
OEB-Approved Total Tax Credits (enter as positive number)	\$ 12,500	\$ 12,500
Income Tax Provision	\$ 33,725	\$ 33,041
Grossed-up Income Taxes	\$ 44,943	\$ 43,816
Incremental Grossed-up Tax Amount		-\$ 1,127
Sharing of Tax Amount (50%)		-\$ 564

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 2021 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							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

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	95,046,949		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,600,016		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	20,079,351	48,918	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	154,158		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	773,922	2,287	0	0.0000 kW
Total		133,654,396	51,205	-\$564	

Incentive Rate-setting Mechanism Rate Generator for 2021 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	0.0074	95,046,949	0	1.0802	102,669,714
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	95,046,949	0	1.0802	102,669,714
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	17,600,016	0	1.0802	19,011,537
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042	17,600,016	0	1.0802	19,011,537
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7260	20,079,351	48,918		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6293	20,079,351	48,918		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	154,158	0	1.0802	166,521
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042	154,158	0	1.0802	166,521
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0561	773,922	2,287		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2596	773,922	2,287		

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Uniform Transmission Rates		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW	\$	3.71	\$	3.83	\$	3.92	\$ 3.92
Line Connection Service Rate	kW	\$	0.94	\$	0.96	\$	0.97	\$ 0.97
Transformation Connection Service Rate	kW	\$	2.25	\$	2.30	\$	2.33	\$ 2.33

Hydro One Sub-Transmission Rates		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW	\$	3.1942	\$	3.2915	\$	3.3980	\$ 3.3980
Line Connection Service Rate	kW	\$	0.7710	\$	0.7877	\$	0.8045	\$ 0.8045
Transformation Connection Service Rate	kW	\$	1.7493	\$	1.9755	\$	2.0194	\$ 2.0194
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$	2.7632	\$	2.8239	\$ 2.8239

If needed, add extra host here. (I)		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW							
Line Connection Service Rate	kW							
Transformation Connection Service Rate	kW							
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-	\$ -

If needed, add extra host here. (II)		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW							
Line Connection Service Rate	kW							
Transformation Connection Service Rate	kW							
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-	\$ -

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2019		Current 2020	Forecast 2021

Incentive Rate-setting Mechanism Rate Generator for 2021 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 Month	Network			Line Connection			Transformation Connection			Total Connection
	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 Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	25,572	\$3.1942	\$ 81,681		\$0.0000		27,490	\$1.7493	\$ 48,089	\$ 48,089
February	23,481	\$3.1942	\$ 75,003		\$0.0000		24,066	\$1.7493	\$ 42,098	\$ 42,098
March	22,305	\$3.1942	\$ 71,246		\$0.0000		22,848	\$1.7493	\$ 39,968	\$ 39,968
April	18,657	\$3.1942	\$ 59,593		\$0.0000		20,823	\$1.7493	\$ 36,425	\$ 36,425
May	17,804	\$3.1942	\$ 56,870		\$0.0000		19,321	\$1.7493	\$ 33,798	\$ 33,798
June	24,255	\$3.1942	\$ 77,476		\$0.0000		25,972	\$1.7493	\$ 45,433	\$ 45,433
July	31,780	\$3.2915	\$ 104,603		\$0.0000		32,739	\$1.9755	\$ 64,676	\$ 64,676
August	26,352	\$3.2915	\$ 86,737		\$0.0000		30,469	\$1.9755	\$ 60,193	\$ 60,193
September	17,724	\$3.2915	\$ 58,340		\$0.0000		23,343	\$1.9755	\$ 46,114	\$ 46,114
October	18,389	\$3.2915	\$ 60,528		\$0.0000		19,262	\$1.9755	\$ 38,053	\$ 38,053
November	23,345	\$3.2915	\$ 76,840		\$0.0000		23,345	\$1.9755	\$ 46,118	\$ 46,118
December	25,714	\$3.2915	\$ 84,636		\$0.0000		25,714	\$1.9755	\$ 50,797	\$ 50,797
Total	275,377	\$ 3,2448	\$ 893,552	-	\$ -	\$ -	295,391	\$ 1.8679	\$ 551,761	\$ 551,761

Add Extra Host Here (I) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Incentive Rate-setting Mechanism Rate Generator for 2021 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.

Total	Network			Line Connection			Transformation Connection			Total Connection
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	25,572	\$ 3.1942	\$ 81,681	-	\$ -	\$ -	27,490	\$ 1.7493	\$ 48,089	\$ 48,089
February	23,481	\$ 3.1942	\$ 75,003	-	\$ -	\$ -	24,066	\$ 1.7493	\$ 42,098	\$ 42,098
March	22,305	\$ 3.1942	\$ 71,246	-	\$ -	\$ -	22,848	\$ 1.7493	\$ 39,968	\$ 39,968
April	18,657	\$ 3.1942	\$ 59,593	-	\$ -	\$ -	20,823	\$ 1.7493	\$ 36,425	\$ 36,425
May	17,804	\$ 3.1942	\$ 56,870	-	\$ -	\$ -	19,321	\$ 1.7493	\$ 33,798	\$ 33,798
June	24,255	\$ 3.1942	\$ 77,476	-	\$ -	\$ -	25,972	\$ 1.7493	\$ 45,433	\$ 45,433
July	31,780	\$ 3.2915	\$ 104,603	-	\$ -	\$ -	32,739	\$ 1.9755	\$ 64,676	\$ 64,676
August	26,352	\$ 3.2915	\$ 86,737	-	\$ -	\$ -	30,469	\$ 1.9755	\$ 60,193	\$ 60,193
September	17,724	\$ 3.2915	\$ 58,340	-	\$ -	\$ -	23,343	\$ 1.9755	\$ 46,114	\$ 46,114
October	18,389	\$ 3.2915	\$ 60,528	-	\$ -	\$ -	19,262	\$ 1.9755	\$ 38,053	\$ 38,053
November	23,345	\$ 3.2915	\$ 76,840	-	\$ -	\$ -	23,345	\$ 1.9755	\$ 46,118	\$ 46,118
December	25,714	\$ 3.2915	\$ 84,636	-	\$ -	\$ -	25,714	\$ 1.9755	\$ 50,797	\$ 50,797
Total	275,377	\$ 3.24	\$ 893,552	-	\$ -	\$ -	295,391	\$ 1.87	\$ 551,761	\$ 551,761
Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 551,761

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when current 2020 Uniform Transmission Rates are applied against historical 2019 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	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
February	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
March	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
April	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
May	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
June	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
July	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
August	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
September	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
October	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
November	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
December	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	-	\$ -	\$ -	
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	25,572	\$ 3.3980	\$ 86,892	-	\$ 0.8045	\$ -	27,490	\$ 2.0194	\$ 55,514	\$		\$ 55,514	\$ 55,514
February	23,481	\$ 3.3980	\$ 79,788	-	\$ 0.8045	\$ -	24,066	\$ 2.0194	\$ 48,598	\$		\$ 48,598	\$ 48,598
March	22,305	\$ 3.3980	\$ 75,792	-	\$ 0.8045	\$ -	22,848	\$ 2.0194	\$ 46,139	\$		\$ 46,139	\$ 46,139
April	18,657	\$ 3.3980	\$ 63,395	-	\$ 0.8045	\$ -	20,823	\$ 2.0194	\$ 42,049	\$		\$ 42,049	\$ 42,049
May	17,804	\$ 3.3980	\$ 60,499	-	\$ 0.8045	\$ -	19,321	\$ 2.0194	\$ 39,016	\$		\$ 39,016	\$ 39,016
June	24,255	\$ 3.3980	\$ 82,419	-	\$ 0.8045	\$ -	25,972	\$ 2.0194	\$ 52,448	\$		\$ 52,448	\$ 52,448
July	31,780	\$ 3.3980	\$ 107,988	-	\$ 0.8045	\$ -	32,739	\$ 2.0194	\$ 66,113	\$		\$ 66,113	\$ 66,113
August	26,352	\$ 3.3980	\$ 89,543	-	\$ 0.8045	\$ -	30,469	\$ 2.0194	\$ 61,530	\$		\$ 61,530	\$ 61,530
September	17,724	\$ 3.3980	\$ 60,227	-	\$ 0.8045	\$ -	23,343	\$ 2.0194	\$ 47,139	\$		\$ 47,139	\$ 47,139
October	18,389	\$ 3.3980	\$ 62,487	-	\$ 0.8045	\$ -	19,262	\$ 2.0194	\$ 38,899	\$		\$ 38,899	\$ 38,899
November	23,345	\$ 3.3980	\$ 79,326	-	\$ 0.8045	\$ -	23,345	\$ 2.0194	\$ 47,143	\$		\$ 47,143	\$ 47,143
December	25,714	\$ 3.3980	\$ 87,375	-	\$ 0.8045	\$ -	25,714	\$ 2.0194	\$ 51,926	\$		\$ 51,926	\$ 51,926
Total	275,377	\$ 3.40	\$ 935,731	-	\$ -	\$ -	295,391	\$ 2.02	\$ 596,513	\$		\$ 596,513	\$ 596,513

Add Extra Host Here (I)				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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when current 2020 Uniform Transmission Rates are applied against historical 2019 transmission units.

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection	
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	25,572	\$ 3.3980	\$ 86,892	-	\$ -	\$ -	27,490	\$ 2.0194	\$ 55,514	\$ 55,514
February	23,481	\$ 3.3980	\$ 79,788	-	\$ -	\$ -	24,066	\$ 2.0194	\$ 48,598	\$ 48,598
March	22,305	\$ 3.3980	\$ 75,792	-	\$ -	\$ -	22,848	\$ 2.0194	\$ 46,139	\$ 46,139
April	18,657	\$ 3.3980	\$ 63,395	-	\$ -	\$ -	20,823	\$ 2.0194	\$ 42,049	\$ 42,049
May	17,804	\$ 3.3980	\$ 60,499	-	\$ -	\$ -	19,321	\$ 2.0194	\$ 39,016	\$ 39,016
June	24,255	\$ 3.3980	\$ 82,419	-	\$ -	\$ -	25,972	\$ 2.0194	\$ 52,448	\$ 52,448
July	31,780	\$ 3.3980	\$ 107,988	-	\$ -	\$ -	32,739	\$ 2.0194	\$ 66,113	\$ 66,113
August	26,352	\$ 3.3980	\$ 89,543	-	\$ -	\$ -	30,469	\$ 2.0194	\$ 61,530	\$ 61,530
September	17,724	\$ 3.3980	\$ 60,227	-	\$ -	\$ -	23,343	\$ 2.0194	\$ 47,139	\$ 47,139
October	18,389	\$ 3.3980	\$ 62,487	-	\$ -	\$ -	19,262	\$ 2.0194	\$ 38,899	\$ 38,899
November	23,345	\$ 3.3980	\$ 79,326	-	\$ -	\$ -	23,345	\$ 2.0194	\$ 47,143	\$ 47,143
December	25,714	\$ 3.3980	\$ 87,375	-	\$ -	\$ -	25,714	\$ 2.0194	\$ 51,926	\$ 51,926
Total	275,377	\$ 3.40	\$ 935,731	-	\$ -	\$ -	295,391	\$ 2.02	\$ 596,513	\$ 596,513

Low Voltage Switchgear Credit (if applicable)	\$ -
Total including deduction for Low Voltage Switchgear Credit	\$ 596,513

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2021 Uniform Transmission Rates are applied against historical 2019 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	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
February	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
March	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
April	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
May	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
June	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
July	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
August	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
September	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
October	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
November	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
December	-	\$ 3.9200	\$ -	-	\$ 0.9700	\$ -	-	\$ 2.3300	\$ -	\$ -			
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	25,572	\$ 3.3980	\$ 86,892	-	\$ 0.8045	\$ -	27,490	\$ 2.0194	\$ 55,514	\$ 55,514			
February	23,481	\$ 3.3980	\$ 79,788	-	\$ 0.8045	\$ -	24,066	\$ 2.0194	\$ 48,598	\$ 48,598			
March	22,305	\$ 3.3980	\$ 75,792	-	\$ 0.8045	\$ -	22,848	\$ 2.0194	\$ 46,139	\$ 46,139			
April	18,657	\$ 3.3980	\$ 63,395	-	\$ 0.8045	\$ -	20,823	\$ 2.0194	\$ 42,049	\$ 42,049			
May	17,804	\$ 3.3980	\$ 60,499	-	\$ 0.8045	\$ -	19,321	\$ 2.0194	\$ 39,016	\$ 39,016			
June	24,255	\$ 3.3980	\$ 82,419	-	\$ 0.8045	\$ -	25,972	\$ 2.0194	\$ 52,448	\$ 52,448			
July	31,780	\$ 3.3980	\$ 107,988	-	\$ 0.8045	\$ -	32,739	\$ 2.0194	\$ 66,113	\$ 66,113			
August	26,352	\$ 3.3980	\$ 89,543	-	\$ 0.8045	\$ -	30,469	\$ 2.0194	\$ 61,530	\$ 61,530			
September	17,724	\$ 3.3980	\$ 60,227	-	\$ 0.8045	\$ -	23,343	\$ 2.0194	\$ 47,139	\$ 47,139			
October	18,389	\$ 3.3980	\$ 62,487	-	\$ 0.8045	\$ -	19,262	\$ 2.0194	\$ 38,899	\$ 38,899			
November	23,345	\$ 3.3980	\$ 79,326	-	\$ 0.8045	\$ -	23,345	\$ 2.0194	\$ 47,143	\$ 47,143			
December	25,714	\$ 3.3980	\$ 87,375	-	\$ 0.8045	\$ -	25,714	\$ 2.0194	\$ 51,926	\$ 51,926			
Total	275,377	\$ 3.40	\$ 935,731	-	\$ -	\$ -	295,391	\$ 2.02	\$ 596,513	\$ 596,513			

Add Extra Host Here (I)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2021 Uniform Transmission Rates are applied against historical 2019 transmission units.

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
February	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
March	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
April	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
May	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
June	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
July	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
August	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
September	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
October	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
November	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
December	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
Total	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	25,572	\$ 3.40	\$ 86,892	-	\$ -	-	27,490	\$ 2.02	\$ 55,514	\$ 55,514
February	23,481	\$ 3.40	\$ 79,788	-	\$ -	-	24,066	\$ 2.02	\$ 48,598	\$ 48,598
March	22,305	\$ 3.40	\$ 75,792	-	\$ -	-	22,848	\$ 2.02	\$ 46,139	\$ 46,139
April	18,657	\$ 3.40	\$ 63,395	-	\$ -	-	20,823	\$ 2.02	\$ 42,049	\$ 42,049
May	17,804	\$ 3.40	\$ 60,499	-	\$ -	-	19,321	\$ 2.02	\$ 39,016	\$ 39,016
June	24,255	\$ 3.40	\$ 82,419	-	\$ -	-	25,972	\$ 2.02	\$ 52,448	\$ 52,448
July	31,780	\$ 3.40	\$ 107,988	-	\$ -	-	32,739	\$ 2.02	\$ 66,113	\$ 66,113
August	26,352	\$ 3.40	\$ 89,543	-	\$ -	-	30,469	\$ 2.02	\$ 61,530	\$ 61,530
September	17,724	\$ 3.40	\$ 60,227	-	\$ -	-	23,343	\$ 2.02	\$ 47,139	\$ 47,139
October	18,389	\$ 3.40	\$ 62,487	-	\$ -	-	19,262	\$ 2.02	\$ 38,899	\$ 38,899
November	23,345	\$ 3.40	\$ 79,326	-	\$ -	-	23,345	\$ 2.02	\$ 47,143	\$ 47,143
December	25,714	\$ 3.40	\$ 87,375	-	\$ -	-	25,714	\$ 2.02	\$ 51,926	\$ 51,926
Total	275,377	\$ 3.40	\$ 935,731	-	\$ -	-	295,391	\$ 2.02	\$ 596,513	\$ 596,513

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 596,513

Incentive Rate-setting Mechanism Rate Generator for 2021 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	0.0074	102,669,714	0	759,756	74.2%	694,004	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	19,011,537	0	125,476	12.2%	114,617	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7260		48,918	133,350	13.0%	121,810	2.4901
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	166,521	0	1,099	0.1%	1,004	0.0060
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0561		2,287	4,702	0.5%	4,295	1.8782

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	0.0048	102,669,714	0	492,815	75.1%	448,163	0.0044
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042	19,011,537	0	79,848	12.2%	72,614	0.0038
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6293		48,918	79,702	12.2%	72,481	1.4817
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042	166,521	0	699	0.1%	636	0.0038
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2596		2,287	2,881	0.4%	2,620	1.1455

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	102,669,714	0	694,004	74.2%	694,004	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060	19,011,537	0	114,617	12.2%	114,617	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4901		48,918	121,810	13.0%	121,810	2.4901
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060	166,521	0	1,004	0.1%	1,004	0.0060
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.8782		2,287	4,295	0.5%	4,295	1.8782

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	0.0044	102,669,714	0	448,163	75.1%	448,163	0.0044
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038	19,011,537	0	72,614	12.2%	72,614	0.0038
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4817		48,918	72,481	12.2%	72,481	1.4817
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038	166,521	0	636	0.1%	636	0.0038
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1455		2,287	2,620	0.4%	2,620	1.1455

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2020 value and will be updated by OEB staff at a later date.

	Price Escalator	2.00%	Productivity Factor	0.00%				
	Choose Stretch Factor Group	I	Price Cap Index	2.00%				
	Associated Stretch Factor Value	0.00%						
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	

Incentive Rate-setting Mechanism Rate Generator for 2021 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, 2020	January 1, 2021
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, 2020
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
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	\$	36.86
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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	\$	44.50	2.00%	45.39

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	\$	102.00	2.00%	104.04
Monthly fixed charge, per retailer	\$	40.80	2.00%	41.62
Monthly variable charge, per customer, per retailer	\$/cust.	1.02	2.00%	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61	2.00%	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)	2.00%	(0.62)
Service Transaction Requests (STR)				-
Request fee, per request, applied to the requesting party	\$	0.51	2.00%	0.52
Processing fee, per request, applied to the requesting party	\$	1.02	2.00%	1.04
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)	\$	4.08	2.00%	4.16
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)	\$	2.04	2.00%	2.08

* 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 – Wasaga Distribution Inc.
Proposed Tariff Sheets**

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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

EB-2020-0058

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.88
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0023
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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

EB-2020-0058

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	16.08
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$	0.16
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0162
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0024
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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EB-2020-0058

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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EB-2020-0058

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.78
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$	0.36
Distribution Volumetric Rate	\$/kW	5.5490
Low Voltage Service Rate	\$/kW	0.8246
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3127)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kW	1.3340
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$/kW	0.0534
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kW	0.3202
Retail Transmission Rate - Network Service Rate	\$/kW	2.4901
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4817

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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EB-2020-0058

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.63
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0093
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0025
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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EB-2020-0058

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.70
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$	0.02
Distribution Volumetric Rate	\$/kW	1.0260
Low Voltage Service Rate	\$/kW	0.6397
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kW	0.8344
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from November 1, 2020 and effective until October 31, 2021		
	\$/kW	0.0099
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until October 31, 2021	\$/kW	(0.0491)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8782
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1455

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wasaga Distribution Inc.
TARIFF OF RATES AND CHARGES
Effective May 1, 2021

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approved schedules of Rates, Charges and Loss Factors**

EB-2020-0058

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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EB-2020-0058

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.

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Customer Administration

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

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.39

Wasaga Distribution Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2021

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EB-2020-0058

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.

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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	\$	104.04
Monthly fixed charge, per retailer	\$	41.62
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.16
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	\$	2.08

LOSS FACTORS

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

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

**APPENDIX E – Wasaga Distribution Inc.
Proposed Bill Impacts**

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.41	1	\$ 23.41	\$ 23.88	1	\$ 23.88	\$ 0.47	2.01%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.23	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 23.87			\$ 24.34	\$ 0.47	1.97%
Line Losses on Cost of Power	\$ 0.1280	60	\$ 7.70	\$ 0.1280	60	\$ 7.70	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	750	\$ 0.53	\$ 0.0023	750	\$ 1.73	\$ 1.20	228.57%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0024	750	\$ 1.80	\$ 0.0024	750	\$ 1.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 34.46			\$ 36.13	\$ 1.67	4.85%
RTSR - Network	\$ 0.0074	810	\$ 6.00	\$ 0.0068	810	\$ 5.51	\$ (0.49)	-8.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	810	\$ 3.89	\$ 0.0044	810	\$ 3.56	\$ (0.32)	-8.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44.34			\$ 45.20	\$ 0.86	1.94%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	810	\$ 2.75	\$ 0.0034	810	\$ 2.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	810	\$ 0.41	\$ 0.0005	810	\$ 0.41	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	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%
Total Bill on TOU (before Taxes)			\$ 143.75			\$ 144.61	\$ 0.86	0.60%
HST	13%		\$ 18.69	13%		\$ 18.80	\$ 0.11	0.60%
Ontario Electricity Rebate	33.2%		\$ (47.73)	33.2%		\$ (48.01)	\$ (0.29)	-
Total Bill on TOU			\$ 114.71			\$ 115.40	\$ 0.69	0.60%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15.76	1	\$ 15.76	\$ 16.08	1	\$ 16.08	\$ 0.32	2.03%
Distribution Volumetric Rate	\$ 0.0159	2000	\$ 31.80	\$ 0.0162	2000	\$ 32.40	\$ 0.60	1.89%
Fixed Rate Riders	\$ 0.16	1	\$ 0.16	\$ 0.16	1	\$ 0.16	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0007	2000	\$ 1.40	\$ 0.0007	2000	\$ 1.40	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 49.12			\$ 50.04	\$ 0.92	1.87%
Line Losses on Cost of Power	\$ 0.1280	160	\$ 20.53	\$ 0.1280	160	\$ 20.53	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	2,000	\$ 1.40	\$ 0.0024	2,000	\$ 4.80	\$ 3.40	242.86%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	2,000	\$ 4.20	\$ 0.0021	2,000	\$ 4.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 75.82			\$ 80.14	\$ 4.32	5.70%
RTSR - Network	\$ 0.0066	2,160	\$ 14.26	\$ 0.0060	2,160	\$ 12.96	\$ (1.30)	-9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0042	2,160	\$ 9.07	\$ 0.0038	2,160	\$ 8.21	\$ (0.86)	-9.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 99.15			\$ 101.31	\$ 2.16	2.18%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,160	\$ 7.35	\$ 0.0034	2,160	\$ 7.35	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,160	\$ 1.08	\$ 0.0005	2,160	\$ 1.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	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%
Total Bill on TOU (before Taxes)			\$ 363.83			\$ 365.99	\$ 2.16	0.59%
HST	13%		\$ 47.30	13%		\$ 47.58	\$ 0.28	0.59%
Ontario Electricity Rebate	33.2%		\$ (120.79)	33.2%		\$ (121.51)	\$ (0.72)	-
Total Bill on TOU			\$ 290.34			\$ 292.06	\$ 1.72	0.59%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.06	1	\$ 36.06	\$ 36.78	1	\$ 36.78	\$ 0.72	2.00%
Distribution Volumetric Rate	\$ 5.4402	300	\$ 1,632.06	\$ 5.5490	300	\$ 1,664.70	\$ 32.64	2.00%
Fixed Rate Riders	\$ 0.36	1	\$ 0.36	\$ 0.36	1	\$ 0.36	\$ -	0.00%
Volumetric Rate Riders	\$ 0.3736	300	\$ 112.08	\$ 0.3736	300	\$ 112.08	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 1,780.56			\$ 1,813.92	\$ 33.36	1.87%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.5702	300	\$ 171.06	\$ 1.0213	300	\$ 306.39	\$ 135.33	79.11%
CBR Class B Rate Riders	\$ -	300	\$ -	\$ -	300	\$ -	\$ -	
GA Rate Riders	-\$ 0.0121	170,000	\$ (2,057.00)	\$ 0.0011	170,000	\$ 187.00	\$ 2,244.00	-109.09%
Low Voltage Service Charge	\$ 0.8246	300	\$ 247.38	\$ 0.8246	300	\$ 247.38	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	300	\$ -	\$ -	300	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 142.00			\$ 2,554.69	\$ 2,412.69	1699.08%
RTSR - Network	\$ 2.7260	300	\$ 817.80	\$ 2.4901	300	\$ 747.03	\$ (70.77)	-8.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6293	300	\$ 488.79	\$ 1.4817	300	\$ 444.51	\$ (44.28)	-9.06%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,448.59			\$ 3,746.23	\$ 2,297.64	158.61%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	183,634	\$ 624.36	\$ 0.0034	183,634	\$ 624.36	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	183,634	\$ 91.82	\$ 0.0005	183,634	\$ 91.82	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	183,634	\$ 25,121.13	\$ 0.1368	183,634	\$ 25,121.13	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 27,286.14			\$ 29,583.78	\$ 2,297.64	8.42%
HST	13%		\$ 3,547.20	13%		\$ 3,845.89	\$ 298.69	8.42%
Ontario Electricity Rebate	33.2%		\$ -	33.2%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 30,833.34			\$ 33,429.68	\$ 2,596.33	8.42%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.54	1	\$ 4.54	\$ 4.63	1	\$ 4.63	\$ 0.09	1.98%
Distribution Volumetric Rate	\$ 0.0091	250	\$ 2.28	\$ 0.0093	250	\$ 2.33	\$ 0.05	2.20%
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.04	1	\$ 0.04	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	250	\$ 0.03	\$ 0.0001	250	\$ 0.03	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 6.88			\$ 7.02	\$ 0.14	2.03%
Line Losses on Cost of Power	\$ 0.1280	20	\$ 2.57	\$ 0.1280	20	\$ 2.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	250	\$ 0.18	\$ 0.0025	250	\$ 0.63	\$ 0.45	257.14%
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
GA Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	250	\$ 0.53	\$ 0.0021	250	\$ 0.53	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 10.15			\$ 10.74	\$ 0.59	5.81%
RTSR - Network	\$ 0.0066	270	\$ 1.78	\$ 0.0060	270	\$ 1.62	\$ (0.16)	-9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0042	270	\$ 1.13	\$ 0.0038	270	\$ 1.03	\$ (0.11)	-9.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 13.06			\$ 13.38	\$ 0.32	2.45%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	270	\$ 0.92	\$ 0.0034	270	\$ 0.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	270	\$ 0.14	\$ 0.0005	270	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	160	\$ 16.16	\$ 0.1010	160	\$ 16.16	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	45	\$ 6.48	\$ 0.1440	45	\$ 6.48	\$ -	0.00%
TOU - On Peak	\$ 0.2080	45	\$ 9.36	\$ 0.2080	45	\$ 9.36	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 46.37			\$ 46.69	\$ 0.32	0.69%
HST	13%		\$ 6.03	13%		\$ 6.07	\$ 0.04	0.69%
Ontario Electricity Rebate	33.2%		\$ (15.39)	33.2%		\$ (15.50)	\$ (0.11)	-
Total Bill on TOU			\$ 37.00			\$ 37.26	\$ 0.26	0.69%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.67	3111	\$ 5,195.37	\$ 1.70	3111	\$ 5,288.70	\$ 93.33	1.80%
Distribution Volumetric Rate	\$ 1.0059	125	\$ 125.74	\$ 1.0260	125	\$ 128.25	\$ 2.51	2.00%
Fixed Rate Riders	\$ 0.02	3111	\$ 62.22	\$ 0.02	3111	\$ 62.22	\$ -	0.00%
Volumetric Rate Riders	-\$ 0.0392	125	\$ (4.90)	-\$ 0.0392	125	\$ (4.90)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 5,378.43			\$ 5,474.27	\$ 95.84	1.78%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2325	125	\$ 29.06	\$ 0.8344	125	\$ 104.30	\$ 75.24	258.88%
CBR Class B Rate Riders	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	
GA Rate Riders	-\$ 0.0121	42,000	\$ (508.20)	\$ 0.0011	42,000	\$ 46.20	\$ 554.40	-109.09%
Low Voltage Service Charge	\$ 0.6397	125	\$ 79.96	\$ 0.6397	125	\$ 79.96	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	3111	\$ -	\$ -	3111	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	3111	\$ -	\$ -	3111	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4,979.25			\$ 5,704.73	\$ 725.48	14.57%
RTSR - Network	\$ 2.0561	125	\$ 257.01	\$ 1.8782	125	\$ 234.78	\$ (22.24)	-8.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2596	125	\$ 157.45	\$ 1.1455	125	\$ 143.19	\$ (14.26)	-9.06%
Sub-Total C - Delivery (including Sub-Total B)			\$ 5,393.72			\$ 6,082.70	\$ 688.98	12.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	45,368	\$ 154.25	\$ 0.0034	45,368	\$ 154.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	45,368	\$ 22.68	\$ 0.0005	45,368	\$ 22.68	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	3111	\$ 777.75	\$ 0.25	3111	\$ 777.75	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	45,368	\$ 6,206.40	\$ 0.1368	45,368	\$ 6,206.40	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 12,554.80			\$ 13,243.78	\$ 688.98	5.49%
HST	13%		\$ 1,632.12	13%		\$ 1,721.69	\$ 89.57	5.49%
Ontario Electricity Rebate	33.2%		\$ -	33.2%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 14,186.92			\$ 14,965.47	\$ 778.55	5.49%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.41	1	\$ 23.41	\$ 23.88	1	\$ 23.88	\$ 0.47	2.01%
Distribution Volumetric Rate	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	187	\$ 0.06	\$ 0.0003	187	\$ 0.06	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 23.70			\$ 24.17	\$ 0.47	1.98%
Line Losses on Cost of Power	\$ 0.1280	15	\$ 1.92	\$ 0.1280	15	\$ 1.92	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	187	\$ 0.13	\$ 0.0023	187	\$ 0.43	\$ 0.30	228.57%
CBR Class B Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
GA Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0024	187	\$ 0.45	\$ 0.0024	187	\$ 0.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 26.77			\$ 27.53	\$ 0.77	2.87%
RTSR - Network	\$ 0.0074	202	\$ 1.49	\$ 0.0068	202	\$ 1.37	\$ (0.12)	-8.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	202	\$ 0.97	\$ 0.0044	202	\$ 0.89	\$ (0.08)	-8.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 29.23			\$ 29.80	\$ 0.57	1.94%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	202	\$ 0.69	\$ 0.0034	202	\$ 0.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	202	\$ 0.10	\$ 0.0005	202	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	120	\$ 12.09	\$ 0.1010	120	\$ 12.09	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	34	\$ 4.85	\$ 0.1440	34	\$ 4.85	\$ -	0.00%
TOU - On Peak	\$ 0.2080	34	\$ 7.00	\$ 0.2080	34	\$ 7.00	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 54.20			\$ 54.77	\$ 0.57	1.05%
HST	13%		\$ 7.05	13%		\$ 7.12	\$ 0.07	1.05%
Ontario Electricity Rebate	33.2%		\$ (18.00)	33.2%		\$ (18.18)	\$ (0.19)	-
Total Bill on TOU			\$ 43.25			\$ 43.71	\$ 0.45	1.05%

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **Non-RPP (Retailer)**

Consumption **187** kWh

Demand **-** kW

Current Loss Factor **1.0802**

Proposed/Approved Loss Factor **1.0802**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.41	1	\$ 23.41	\$ 23.88	1	\$ 23.88	\$ 0.47	2.01%
Distribution Volumetric Rate	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	187	\$ 0.06	\$ 0.0003	187	\$ 0.06	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 23.70			\$ 24.17	\$ 0.47	1.98%
Line Losses on Cost of Power	\$ 0.1368	15	\$ 2.05	\$ 0.1368	15	\$ 2.05	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	187	\$ 0.13	\$ 0.0023	187	\$ 0.43	\$ 0.30	228.57%
CBR Class B Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
GA Rate Riders	\$ 0.0121	187	\$ (2.26)	\$ 0.0011	187	\$ 0.21	\$ 2.47	-109.09%
Low Voltage Service Charge	\$ 0.0024	187	\$ 0.45	\$ 0.0024	187	\$ 0.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	187	\$ -	\$ -	187	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.63			\$ 27.87	\$ 3.24	13.14%
RTSR - Network	\$ 0.0074	202	\$ 1.49	\$ 0.0068	202	\$ 1.37	\$ (0.12)	-8.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	202	\$ 0.97	\$ 0.0044	202	\$ 0.89	\$ (0.08)	-8.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.10			\$ 30.13	\$ 3.04	11.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	202	\$ 0.69	\$ 0.0034	202	\$ 0.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	202	\$ 0.10	\$ 0.0005	202	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	187	\$ 25.58	\$ 0.1368	187	\$ 25.58	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 53.47			\$ 56.50	\$ 3.04	5.68%
HST	13%		\$ 6.95	13%		\$ 7.35	\$ 0.39	5.68%
Ontario Electricity Rebate	33.2%		\$ (17.75)	33.2%		\$ (18.76)		
Total Bill on Non-RPP Avg. Price			\$ 60.42			\$ 63.85	\$ 3.43	5.68%

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **Non-RPP (Retailer)**

Consumption **750** kWh

Demand **-** kW

Current Loss Factor **1.0802**

Proposed/Approved Loss Factor **1.0802**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.41	1	\$ 23.41	\$ 23.88	1	\$ 23.88	\$ 0.47	2.01%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.23	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 23.87			\$ 24.34	\$ 0.47	1.97%
Line Losses on Cost of Power	\$ 0.1368	60	\$ 8.23	\$ 0.1368	60	\$ 8.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	750	\$ 0.53	\$ 0.0023	750	\$ 1.73	\$ 1.20	228.57%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0121	750	\$ (9.08)	\$ 0.0011	750	\$ 0.83	\$ 9.90	-109.09%
Low Voltage Service Charge	\$ 0.0024	750	\$ 1.80	\$ 0.0024	750	\$ 1.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 25.91			\$ 37.48	\$ 11.57	44.65%
RTSR - Network	\$ 0.0074	810	\$ 6.00	\$ 0.0068	810	\$ 5.51	\$ (0.49)	-8.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	810	\$ 3.89	\$ 0.0044	810	\$ 3.56	\$ (0.32)	-8.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 35.80			\$ 46.56	\$ 10.76	30.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	810	\$ 2.75	\$ 0.0034	810	\$ 2.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	810	\$ 0.41	\$ 0.0005	810	\$ 0.41	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	750	\$ 102.60	\$ 0.1368	750	\$ 102.60	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 141.56			\$ 152.32	\$ 10.76	7.60%
HST	13%		\$ 18.40	13%		\$ 19.80	\$ 1.40	7.60%
Ontario Electricity Rebate	33.2%		\$ (47.00)	33.2%		\$ (50.57)		
Total Bill on Non-RPP Avg. Price			\$ 159.96			\$ 172.12	\$ 12.16	7.60%

**APPENDIX F – Wasaga Distribution Inc.
Wasaga Distribution GA Analysis Workform**

GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells	
Drop down cells	
Utility Name	WASAGA DISTRIBUTION INC.

Note 1

For Account 1589,

- a) If the account was last approved on a final basis, select the year that the balance was last approved on a final basis. 2017
- b) If the account was last approved on an interim basis, and
- i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. OR
 - ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

Instructions:

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the GA Analysis Workform tabs and the Principal Adjustments tab.

For example:

- Scenario a - If 2018 balances were last approved on a final basis - Select 2018 and a GA Analysis Workform for 2019 will be generated.
- Scenario bi - If 2018 balances were last approved on an interim basis and there are no changes to 2018 balances - Select 2018 and a GA Analysis Workform for 2019 will be generated.
- Scenario bii - If 2018 balances were last approved on an interim basis, there are changes to 2018 balances, and 2017 balances were last approved for disposition - Select 2017 and GA Analysis Workforms for 2018 and 2019 will be generated.

2) Complete the GA Analysis Workform for each year generated.

3) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items.

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	\$ (26,895)	\$ (26,212)	\$ (26,625)	\$ 477	\$ 27,372	\$ 1,966,448	1.4%
2019	\$ 50,318	\$ 46,845	\$ -	\$ 46,845	\$ (3,473)	\$ 2,394,175	-0.1%
Cumulative Balance	\$ 23,422	\$ 20,633	\$ (26,625)	\$ 47,322	\$ 23,899	\$ 4,360,623	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	131,463,999	kWh	100%
RPP	A	111,614,860	kWh	84.9%
Non RPP	B = D+E	19,849,139	kWh	15.1%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	19,849,139	kWh	15.1%

*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 same GA rate is used to bill all customer classes. If not, please provide further details

Yes

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	1,822,983			1,822,983	0.08777	\$ 160,003	0.06736	\$ 122,796	\$ (37,207)	
February	1,580,077			1,580,077	0.07333	\$ 115,867	0.08167	\$ 129,045	\$ 13,178	
March	1,760,635			1,760,635	0.07877	\$ 138,685	0.09481	\$ 166,926	\$ 28,241	
April	1,548,583			1,548,583	0.09810	\$ 151,916	0.09959	\$ 154,223	\$ 2,307	
May	1,789,775			1,789,775	0.09392	\$ 168,096	0.10793	\$ 193,170	\$ 25,075	
June	1,794,358			1,794,358	0.13336	\$ 239,296	0.11896	\$ 213,457	\$ (25,839)	
July	2,227,622			2,227,622	0.08502	\$ 189,392	0.07737	\$ 172,351	\$ (17,041)	
August	2,165,727			2,165,727	0.07790	\$ 168,710	0.07490	\$ 162,213	\$ (6,497)	
September	1,926,064			1,926,064	0.08424	\$ 162,252	0.08584	\$ 165,333	\$ 3,082	
October	1,743,732			1,743,732	0.08921	\$ 155,558	0.12059	\$ 210,277	\$ 54,718	
November	1,557,045			1,557,045	0.12235	\$ 190,504	0.09855	\$ 153,447	\$ (37,058)	
December	1,664,092			1,664,092	0.09198	\$ 153,063	0.07404	\$ 123,209	\$ (29,854)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	21,580,692	-	-	21,580,692		\$ 1,993,343		\$ 1,966,448	\$ (26,895)	

Calculated Loss Factor 1.0872
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW
 Difference 1.0872

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

All of Wasaga Distributions Customers/Customer Classes are billed based on the calendar month.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (26,212)			If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
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				
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	\$ (207)		No	IESO Invoiced Data
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	\$ (26,418)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (26,895)
	Unresolved Difference	\$ 477
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.0%</u>

GA Analysis Workform

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

Year	2019			
Total Metered excluding WMP	C = A+B	130,986,152	kWh	100%
RPP	A	110,677,510	kWh	84.5%
Non RPP	B = D+E	20,308,642	kWh	15.5%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	20,308,642	kWh	15.5%

*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.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

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	2019								
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	1,871,755			1,871,755	0.06741	\$ 126,175	0.08092	\$ 151,462	\$ 25,287
February	1,640,320			1,640,320	0.09657	\$ 158,406	0.08812	\$ 144,545	\$ (13,861)
March	1,790,160			1,790,160	0.08105	\$ 145,092	0.08041	\$ 143,947	\$ (1,146)
April	1,702,109			1,702,109	0.08129	\$ 138,364	0.12333	\$ 209,921	\$ 71,557
May	1,782,675			1,782,675	0.12860	\$ 229,252	0.12604	\$ 224,688	\$ (4,564)
June	1,795,099			1,795,099	0.12444	\$ 223,382	0.13728	\$ 246,431	\$ 23,049
July	2,134,006			2,134,006	0.13527	\$ 288,667	0.09645	\$ 205,825	\$ (82,842)
August	2,159,133			2,159,133	0.07211	\$ 155,695	0.12607	\$ 272,202	\$ 116,507
September	1,805,036			1,805,036	0.12934	\$ 233,463	0.12263	\$ 221,352	\$ (12,112)
October	1,716,742			1,716,742	0.17878	\$ 306,919	0.13680	\$ 234,850	\$ (72,069)
November	1,701,696			1,701,696	0.10727	\$ 182,541	0.09953	\$ 169,370	\$ (13,171)
December	1,819,352			1,819,352	0.08569	\$ 155,900	0.09321	\$ 169,582	\$ 13,682
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	21,918,083	-	-	21,918,083		\$ 2,343,858		\$ 2,394,175	\$ 50,318

Calculated Loss Factor **1.0792**
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW **1.0792**
 Difference **1.0792**

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

All of Wasaga Distributions Customers/Customer Classes are billed based on the calendar month.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		\$ 46,845			If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
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/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
3	Significant prior period billing adjustments recorded in current year				
4	Differences in actual system losses and billed TLFs				
5	CT 2148 for prior period corrections				
6	Others as justified by distributor				
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 46,845
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 50,318
	Unresolved Difference	\$ (3,473)
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.1%</u>

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 7 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSPA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
Total principal adjustments included in last approved balance		-	
Difference		-	

Account 1588 - RSPA Power			
	Adjustment Description	Amount	To be Reversed in Current Application?
1	December 2017 RPP Settlement True-Up (Accounted for in 2018)	105,147	No
2			
3			
4			
5			
6			
7			
8			
	Total	105,147	
Total principal adjustments included in last approved balance		-	
Difference		105,147	

Note 8 **Principal adjustment reconciliation in current application**

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2019 Balance" column should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Year	Account 1589 - RSPA Global Adjustment		
	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
1			
2			
3			
4			
5			
6			
7			
8			
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Year	Account 1588 - RSPA Power		
	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
1			
2			
3			
4			
5			
6			
7			
8			
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	1		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	