

Westario Power Inc.  
2022 IRM Application  
EB-2021-0065  
Submitted on: August 18, 2021

24 Eastridge Road, RR#2  
Walkerton, ON  
N0G 2V0

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**IN THE MATTER OF** the Ontario Energy Board Act, 1998, S.O.

1998, c.15, (Schedule B); **AND IN THE MATTER OF** an

Application by Westario Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable distribution rates and other service charges to be effective January 1, 2022.

## Manager's Summary

### 1. Application

Westario Power Inc. ("Westario Power") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2022 Distribution Rate Adjustments effective Jan 1, 2022. Westario Power applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

Westario Power has followed Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications dated June 24, 2021 along with the Key References listed at Chapter 3 Incentive Rate-Setting Applications

Westario Power requests that this application be disposed of by way of a written hearing. Westario Power confirms that the billing determinants used in the model are from most recent reported RRR filings. The utility reviewed both the existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and confirms that they are accurate.

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

In the preparation of this application, Westario Power used the 2022 IRM Rate Generator issued on July 19, 2021, the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform issued July 8, 2021 and the GA Analysis Work Form issued July 2, 2021. Westario confirms the accuracy of prepopulated information in the 2022 IRM Rate Generator Model. The rate and other adjustments being applied for and as calculated

using the above models include a Price Cap Incentive Rate-Setting (“Price Cap IR”) option to adjust its 2022 rates. (The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between Cost of Service applications). The model also adjusts Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

Along with revisions to its distribution rates, Westario Power also seeks approval of the following matter;

- Continuance of the Specific Services charges and Loss Factors.
- Continuance of the Micro Fit monthly charge.
- Continuance of the Smart Meter Entity charge.

The annual adjustment mechanism is not being applied to the following components of delivery rates: Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission Service Rates, Wholesale Market Service Rate, Rural and Remote Rate Protection Benefit and Charge, Standard Supply Service – Administrative Charge, MicroFit Service Charge, Specific Service Charges, Transformation and Primary Metering Allowances, Smart Metering Entity Charge

Malcolm McCallum, Vice President Finance/CFO of Westario Power Inc. has certified that the evidence filed in the herein application is accurate to the best of his knowledge, See Appendix 5.

## 2. Distributor’s Profile

Westario Power Inc is a licensed electricity distributor operating pursuant to license ED-2002-0515. The urban communities served by Westario Power are limited to the following municipalities:

- a. The Township of Huron-Kinloss (Villages of Ripley and Lucknow)
- b. The Municipality of Kincardine (Kincardine Ward 1)
- c. The Municipality of South Bruce (Villages of Mildmay and Teeswater)
- d. The Town of Saugeen Shores (Towns of Port Elgin and Southampton)

- e. The Township of North Huron (Town of Wingham)
- f. The Municipality of Brockton (Town of Walkerton and Village of Elmwood)
- g. The Town of Hanover (Town of Hanover)
- h. The Town of Minto (Towns of Harriston and Palmerston, Village of Clifford)
- i. The Township of West Grey (Village of Neustadt)

Westario Power has no special conditions in its license. Westario Power is an embedded distributor; the adjacent distributor is Hydro One Inc. Westario Power has 11 Class A customers as of July 1, 2021.

Westario Power's internet address is [www.westario.com](http://www.westario.com).

Westario Power's last Cost of Service application was for rates effective June 1, 2018 (EB- 2017-0084).

### 3. Contact Information

The primary contact for the herein application is;

Malcolm McCallum, CPA, CMA  
CFO/Vice President Finance  
Westario Power Inc.  
24 Eastridge Road, RR 2  
Walkerton, ON  
N0G 2V0  
519-507-6666 x-211

The alternate contact for the herein application is;

Ethan Kittel, CPA, CA  
Manager of Accounting  
Westario Power Inc.  
24 Eastridge Road, RR 2  
Walkerton, ON  
N0G 2V0  
519-507-6666 x-230

#### 4. Price Cap Adjustment (Ch3 3.2.1)

As per Board policy (Chapter 3), distribution rates are to be adjusted per the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Westario Power has used an assigned Stretch Factor Group III to calculate its Price Cap. The following table shows the Westario Power's factor to its Price Cap Adjustment.

**Table 1 – Price Cap Parameters**

Stretch Factor Group	III
Price Escalator	2.20%
Stretch Factor Value	0.30%
Productivity Factor	0.00%
Price Cap Index	1.90%

Westario Power has used the 2021 Price Cap Parameters to complete the model. Future updates to components of the price cap index calculation, to be completed by Board Staff as the update becomes available, may impact the final price cap adjustment being applied to the current model.

The price factor adjustment under this application would apply to the fixed and volumetric distribution rates for Westario Power, it would not affect 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

## 5. Revenue to Cost Ratio Adjustments (Ch 3 3.2.2)

Westario Power is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were set as part of the 2018 Cost of Service Application.

## 6. Rate Design for Residential Electricity (Ch3 3.2.3)

In accordance with the new Rate Design for Residential Electricity policy issued on April 2, 2015, Westario Power followed the approach set out in sheet 16 of the rate generator model. In 2019, the fourth year of the transition, Westario made the final upward adjustment required by the rate design policy and their residential rates have transitioned to a fully fixed structure. Table 2 shows the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 15 of this application.

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

Rate Class	Current MFC	Current Volumetric Charge	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	29.39	Nil	29.95	Nil
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	28.54	0.0127	29.08	0.0129
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	242.85	2.5629	247.46	2.6116
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	5.30	0.0197	5.40	0.0201
SENTINEL LIGHTING SERVICE CLASSIFICATION	6.00	31.0545	6.11	31.6445
STREET LIGHTING SERVICE CLASSIFICATION	5.99	5.0045	6.10	5.0996
MicroFit SERVICE CLASSIFICATION	10.00	Nil	10.00	Nil

## 7. RTSR Adjustments (Ch3 3.2.4)

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

Westario Power used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates approved in 2021 IRM application.

The Loss Factor applied to the metered kWh is the Board-approved 2018 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below and the detailed calculations can be found in the 2022 IRM Model filed in conjunction with this application.

**Table 3 – Proposed RTSR**

Rate Class	Unit	Current RTSR- Network	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0066	0.0069
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0060	0.0063
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	2.5110	2.6359
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0060	0.0063
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.9055	2.0002
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.8909	1.9849

Rate Class	Unit	Current RTSR- Connection	Proposed RTSR- Connection
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0051	0.0053
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0046	0.0048
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	1.8337	1.9048
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0046	0.0048
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.4482	1.5044
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.4152	1.4701

## 8. Deferral and Variance Accounts (Ch3 3.2.5)

Westario Power has completed the Board Staff's 2022 IRM Rate Generator – Tab 3 Continuity Schedule and the threshold test at tab 4 shows a claim per kWh of \$0.0035. The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the pre-set disposition



threshold of \$0.001 per kWh (debit or credit) is exceeded. Since the claim does exceed this threshold test amount Westario Power is proposing to dispose of its deferral and variance account in this proceeding.

The variances in the 1580 “RSVA – Wholesale Market Service Charge” account and 1580 “Variance WMS – Sub-account CBR Class B” account on the continuity schedule from 2.1.7 of the RRR filing are offsetting amounts. The entire \$(278,920) balance of account 1580 is show in “RSVA – Wholesale Market Service Charge” but it should be split with \$(294,425) in 1580 “RSVA – Wholesale Market Service Charge” and \$15,506 in 1580 “Variance WMS – Sub account CBR Class B”.

The Variance in the 1588 and 1589 accounts are summarized on the GA analysis Workform tab “Principal Adjustments” and include anything that is showing 2021 as the “Year Recorded in GL”. There is a difference of \$84,895 between the “Principal Adjustments during 2020” column of the “3. Continuity Schedule” tab and the “Principal Adjustments” tab of the 2022 GA Analysis Workform. This difference relates to a principal adjustment from the prior year GA Analysis Workform that said it would be recorded in 2020. This was an error as the amount related to a 2018 Long Term Load Transfer adjustment that was recorded in 2019. If the adjustment amount had been included in the 2018 year the balance would still have been within the 1% threshold for the GA Analysis Workform.

The Variance in the 1595 “Disposition and Recovery/Refund of Regulatory Balances (2017)” is because this account was disposed of in the prior year IRM. Therefore, the information for this account have not been included in this line. The residual balance was moved to the 2021 1595 account on January 1, 2021 in accordance with the prior year OEB approved disposition.

The Variance in the 1568 “LRAM Variance Account” is because the amount was calculated in 2021 and therefore not audited and included in the 2020 RRR filing. This amount was calculated using the LRAMVA Workform issued on July 8, 2021 and filed as a part of this application.

Westario is not requesting the disposition of any 1595 account residual balances. The 2017 1595 balance was disposed of in the last IRM and the 2018 1595 balance sunset date was not completed by December 31, 2018.

Westario confirms that no 1595 sub accounts for any vintage year have been disposed of more than once.

There are no adjustments to any deferral and variance account balances previously approved by the OEB on a final basis. In 2019 an OEB audit of Westario's 1588 and 1589 account balances was completed for the years 2016–2018.

## 9. Specific Service Charge and Loss Factors

Westario Power is applying to continue the current Specific Service Charges, and Loss Factors as approved by the Board (EB-2017-0084).

## 10. Global Adjustment Process (3.2.5.2)

The GA Analysis work form has unresolved differences as a percentage of Expected GA payments to IESO of 0.5% in 2020. This variance is within the 1.0% unresolved difference threshold. The calculated loss factor is within 1% of Westario's most recently approved loss factor.

Westario Power's CFO certifies that Westario Power has processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements. Also, that Westario Power has fully implemented the OEB's February 21, 2019 guidance effective from January 1, 2019, see Appendix 5.

## 11. Class A/B Transition Customers

Westario Power did not have any customers that transitioned from Class B to Class A in 2020.

## 12. Disposition of LRAM (Ch3 3.2.6)

In accordance with the Board's Guidelines 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 in the LRAMVA at the time of their Cost of Service rate applications.

Westario Power disposed of its LRAMVA balances in account 1568 up to 2016 in its 2018 Cost of Service application (EB-2017-0084). Westario is requesting disposition of its account 1568 LRAMVA balances for the period of 2017 to March 2019 with this application. All the LRAMVA balances have been calculated in compliance with the requirements set out by the Board in EB-2014-0278 issued on December 19, 2014.

Westario Power received Board approval of an LRAM amount of \$294,785 in its 2018 Cost of Service Application (EB-2017-0084). This amount consisted of lost revenues for 2014, 2015, and 2016. In that same application the OEB approved LRAMVA thresholds by rate class to provide clarity for future LRAMVA claims.

In consideration that section 3.2.6.1 of the filing requirements encourages distributors to dispose of all CFF-related LRAMVA balances as part of their 2022 rate applications, Westario is claiming disposition of its calculated LRAMVA balance for lost revenues for the 2017-2019 period, resulting from the difference between Westario's LRAMVA thresholds as compared to the persisting energy and demand savings resulting from 2017-2019 CFF projects. Westario completed the OEB's LRAMVA workform which has been filed in Excel format as part of this application

**Table 4 – LRAMVA Claim Summary**

<b>Rate Class</b>	<b>LRAMVA 2017-2019 Principal</b>	<b>LRAMVA 2017-2019 Interest</b>	<b>2021 Interest Forecast</b>	<b>Total LRAMVA Claim</b>
Residential	11,450	590	33	12,073
General Service Less than 50 kW	(151,327)	(5,030)	(431)	(156,788)
General Service 50 to 4,999 kW	(41,168)	(1,521)	(118)	(42,807)

<b>Total</b>	<b>(181,045)</b>	<b>(5,961)</b>	<b>(516)</b>	<b>(187,522)</b>
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**Table 5 – LRAMVA Rate Rider Calculation (12-Month Disposition Period)**

<b>Rate Class</b>	<b>Total LRAMVA Claim</b>	<b>Billing Unit</b>	<b>Total Metered Units</b>	<b>Account 1568 Rate Rider</b>
Residential	12,073	kWh	195,030,079	0.0001
General Service Less than 50 kW	(156,788)	kWh	68,092,748	(0.0023)
General Service 50 to 4,999 kW	(42,807)	kW	421,990	(0.1003)
<b>Total</b>	<b>(187,522)</b>			

The energy and demand savings by program entered in Tab 5 (2015-2020 LRAM) of the LRAMVA workform are supported by Westario's final verified annual CDM program results and by Westario's 2019 IESO Participation and Cost Report. Net Savings ratios in tab 3-a (Rate Class Allocations) of the LRAMVA Workform are from 2017 verified results and April 2019 P&C report.

Many CFF "Save on Energy" programs, such as the Coupon Program, the Heating and Cooling Program, the Energy Home Assistance Program, were designed solely for residential customers. As such, 100% of Westario's verified energy and demand savings associated with these programs are allocated to the residential rate class.

Similarly, other "Save on Energy" programs, such as Retrofit and Small Business Lighting, were designed specifically for small businesses. Westario's verified energy and demand savings associated with these programs are allocated between the GS<50 rate class and the GS>50 rate class based on analysis of account eligibility.

### 13. Tax Change (ch3 3.2.7)

The IRM model indicates that the utility is not subject to a tax change. The impacts of Bill C-97 resulting increased CCA deductions on first year acquisitions will be tracked in

account 1592. As per the Chapter 3 filing requirements “...determinations as to the appropriate disposition methodology will be made at the time of each distributor’s cost-based application.”

#### 14. ICM / Z-Factor (Ch3 3.2.8)

Westario Power is not applying for recovery of Incremental Capital or Z-Factor in this proceeding.

#### 15. Current Tariff Sheets

Westario Power current tariff sheets are provided in Appendix 1.

#### 16. Proposed Tariff Sheets

The proposed tariff sheets generated by the 2021 IRM Rate Generator are provided in the Appendix 2.

#### 17. Bill Impacts

Table 4 below shows the proposed bill impacts as calculated at Sheet 20 of the model.

**Table 6 – Summary of Bill Impacts**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Total	
		A + B + C	
		\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	1.54	1.3%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	(0.93)	-0.3%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	344.07	1.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	2.46	1.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	(0.10)	-0.1%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	163.60	1.7%
RESIDENTIAL SERVICE CLASSIFICATION – RPP – 10 <sup>th</sup> percentile	kWh	0.89	1.4%
RESIDENTIAL SERVICE CLASSIFICATION – Non-RPP (retailer) – 10 <sup>th</sup> percentile	kWh	2.08	1.6%
RESIDENTIAL SERVICE CLASSIFICATION – Non-RPP (retailer)	kWh	4.65	1.6%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION – Non-RPP (Retailer)	kWh	6.34	0.8%

With the exception of the residential and GS<50 which use the typical 750 kWh/month and 2000 kWh/month respectively, the other classes were calculated using a typical monthly average consumption and number of connections.

## 18. 2018 RRWF

The Revenue Requirement Work Form from Westario Power's 2018 Cost of Service Application (EB-2017-0084) is presented at Appendix 4.

~Respectfully Submitted~

## 19. [Index to Appendices](#)

The following are appended to and form part of this application;

- Appendix 1: Current Tariff Sheet
- Appendix 2: Proposed Tariff Sheet
- Appendix 3: Bill Impacts
- Appendix 4: 2018 RRWF
- Appendix 5: Certificate of Evidence

## Appendix 1: Current Tariff Sheet



# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0062

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.39
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2021) – effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>		
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0062

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.54
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0127
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2021) – effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>		
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0062

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

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component			
Service Charge		\$	242.85
Distribution Volumetric Rate		\$/kW	2.5629
Low Voltage Service Rate		\$/kW	1.0438
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers		\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants		\$/kW	(0.1510)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021		\$/kW	0.6436
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers		\$/kW	(0.0353)

Retail Transmission Rate - Network Service Rate	\$/kW	2.5110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8337
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>		
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0062

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 600 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 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 the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component			
Service Charge (per customer)		\$	5.30
Distribution Volumetric Rate		\$/kWh	0.0197
Low Voltage Service Rate		\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers		\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021		\$/kWh	0.0011
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers		\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate		\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kWh	0.0046
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

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2020-0062

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

<b>MONTHLY RATES AND CHARGES - Delivery Component</b>			
Service Charge (per connection)		\$	6.00
Distribution Volumetric Rate		\$/kW	31.0545
Low Voltage Service Rate		\$/kW	0.8245
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers		\$/kWh	0.0022
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021		\$/kW	0.7149
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers		\$/kW	(0.0606)
Retail Transmission Rate - Network Service Rate		\$/kW	1.9055
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kW	1.4482
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>			
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2021**

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

EB-2020-0062

### 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 photocells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component			
Service Charge (per connection)		\$	5.99
Distribution Volumetric Rate		\$/kW	5.0045
Low Voltage Service Rate		\$/kW	0.8056
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers		\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021		\$/kW	0.4389
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers		\$/kW	(0.0345)
Retail Transmission Rate - Network Service Rate		\$/kW	1.8909
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kW	1.4152
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

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0062

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	10.00
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# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2021**

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**EB-2020-0062**

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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

#### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Special meter reads	\$	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 charge – at meter – during regular hours	\$	65.00
Reconnection charge – at meter – after regular hours	\$	185.00
Reconnection charge – at pole – during regular hours	\$	185.00
Reconnection charge – at pole – after regular hours	\$	415.00

#### Other

Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.48

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0062

## **RETAIL SERVICE CHARGES (if applicable)**

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.24
Monthly fixed charge, per retailer	\$	41.70
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)	\$	4.17
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)	\$	2.08

## **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	1.0713
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0607

Appendix 2: Proposed Tariff Sheet

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2022**

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

EB-2021-0065

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

<b>MONTHLY RATES AND CHARGES - Delivery Component</b>			
Service Charge		\$	29.95
Smart Metering Entity Charge - effective until December 31, 2022		\$	0.57
Low Voltage Service Rate		\$/kWh	0.0031
Rate Rider for Disposition of Capacity Based Recovery Account (2022) – effective until December 31, 2022 Applicable only for Class B Customers		\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers		\$/kWh	0.0059
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) – Effective until December 31, 2022		\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022		\$/kWh	0.0019
Retail Transmission Rate - Network Service Rate		\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kWh	0.0053
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>			
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0065

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component			
Service Charge		\$	29.08
Smart Metering Entity Charge - effective until December 31, 2022		\$	0.57
Distribution Volumetric Rate		\$/kWh	0.0129
Low Voltage Service Rate		\$/kWh	0.0028
Rate Rider for Disposition of Capacity Based Recovery Account (2022) – effective until December 31, 2022 Applicable only for Class B Customers		\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers		\$/kWh	0.0059
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) – Effective until December 31, 2022		\$/kWh	(0.0023)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022		\$/kWh	0.0019
Retail Transmission Rate - Network Service Rate		\$/kWh	0.0063
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0065

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

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component			
Service Charge		\$	247.46
Distribution Volumetric Rate		\$/kW	2.6116
Low Voltage Service Rate		\$/kW	1.0438
Rate Rider for Disposition of Capacity Based Recovery Account (2022) – effective until December 31, 2022 Applicable only for Class B Customers		\$/kW	0.0525
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers		\$/kWh	0.0059

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) – Effective until December 31, 2022	\$/kW	(0.1003)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2640)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	1.0468
Retail Transmission Rate - Network Service Rate	\$/kW	2.6359
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9048
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>		
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0065

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 600 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 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 the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component			
Service Charge (per customer)	\$		5.40
Distribution Volumetric Rate	\$/kWh		0.0201
Low Voltage Service Rate	\$/kWh		0.0028
Rate Rider for Disposition of Capacity Based Recovery Account (2022) – effective until December 31, 2022 Applicable only for Class B Customers	\$/kWh		0.0001
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh		0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh		0.0019
Retail Transmission Rate - Network Service Rate	\$/kWh		0.0063
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



# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2022**

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

EB-2021-0065

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

<b>MONTHLY RATES AND CHARGES - Delivery Component</b>			
Service Charge (per connection)		\$	6.11
Distribution Volumetric Rate		\$/kW	31.6445
Low Voltage Service Rate		\$/kW	0.8245
Rate Rider for Disposition of Capacity Based Recovery Accounts (2022) – effective until December 31, 2022 Applicable only for Class B Customers		\$/kW	0.0625
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022		\$/kW	0.7611
Retail Transmission Rate - Network Service Rate		\$/kW	2.0002
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kW	1.5044
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>			
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

# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2022**

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

EB-2021-0065

### 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 photocells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

<b>MONTHLY RATES AND CHARGES - Delivery Component</b>			
Service Charge (per connection)		\$	6.10
Distribution Volumetric Rate		\$/kW	5.0996
Low Voltage Service Rate		\$/kW	0.8056
Rate Rider for Disposition of Capacity Based Recovery Accounts (2022) – effective until December 31, 2022 Applicable only for Class B Customers		\$/kW	0.0524
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers		\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022		\$/kW	0.7250
Retail Transmission Rate - Network Service Rate		\$/kW	1.9849
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kW	1.4701
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>			
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

**Westario Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2022**  
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EB-2021-0065

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	10.00
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# Westario Power Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2022**

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**EB-2021-0065**

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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

#### Customer Administration

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

#### Non-Payment of Account

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

#### Other

Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.48

**Westario Power Inc.**  
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EB-2021-0065

## **RETAIL SERVICE CHARGES (if applicable)**

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	106.53
Monthly fixed charge, per retailer	\$	42.62
Monthly variable charge, per customer, per retailer	\$/cust.	1.06
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.63
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.63)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.53
Processing fee, per request, applied to the requesting party	\$	1.06
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)	\$	4.26
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)	\$	2.13

## **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	1.0713
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0607

## Appendix 3: Bill Impacts

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of June 2021 of \$0.2689/kWh (IESO's Monthly Market Report for June 2021) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applica ble)	RTSR Demand or Demand- Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connect ions).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0713	1.0713	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0713	1.0713	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0713	1.0713	65,040	175	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0713	1.0713	405		CONSUMPTION	1
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0713	1.0713	230	0	DEMAND	2
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0713	1.0713	16,194	50	DEMAND	563
RESIDENTIAL SERVICE CLASSIFICATION 10th percentile - RPP	kWh	RPP	1.0713	1.0713	270		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION 10th percentile - Non-RPP	kWh	Non-RPP (Retailer)	1.0713	1.0713	270		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION Non-RPP (retailer)	kWh	Non-RPP (Retailer)	1.0713	1.0713	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION Non-RPP (retailer)	kWh	Non-RPP (Retailer)	1.0713	1.0713	2,000		CONSUMPTION	

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.63	2.2%	\$ 1.24	3.2%	\$ 1.64	3.4%	\$ 1.54	1.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ (3.66)	-6.8%	\$ (2.06)	-2.7%	\$ (0.99)	-1.0%	\$ (0.93)	-0.3%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ (4.42)	-0.6%	\$ 270.18	24.1%	\$ 304.48	16.2%	\$ 344.07	1.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.26	2.0%	\$ 1.96	8.3%	\$ 2.18	7.7%	\$ 2.46	1.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.34	1.9%	\$ (0.13)	-0.6%	\$ (0.09)	-0.4%	\$ (0.10)	-0.1%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 66.73	1.8%	\$ 137.26	3.7%	\$ 144.77	3.7%	\$ 163.60	1.7%
RESIDENTIAL SERVICE CLASSIFICATION – RPP – 10 <sup>th</sup> percentile	kWh	\$ 0.59	2.0%	\$ 0.80	2.4%	\$ 0.95	2.6%	\$ 0.89	1.4%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) – 10 <sup>th</sup> percentile	kWh	\$ 0.59	2.0%	\$ 1.69	4.6%	\$ 1.84	4.6%	\$ 2.08	1.6%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.63	2.2%	\$ 3.71	7.5%	\$ 4.11	7.0%	\$ 4.65	1.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ (3.66)	-6.8%	\$ 4.54	4.3%	\$ 5.61	4.4%	\$ 6.34	0.8%



Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **750** kWhDemand **-** kWCurrent Loss Factor **1.0713**Proposed/Approved Loss Factor **1.0713**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 29.39	1	\$ 29.39	\$ 29.95	1	\$ 29.95	\$ 0.56	1.91%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ 0.08	\$ 0.08	
<b>Sub-Total A (excluding pass through)</b>			\$ 29.39			\$ 30.03	\$ 0.63	2.16%
Line Losses on Cost of Power	\$ 0.1034	53	\$ 5.53	\$ 0.1034	53	\$ 5.53	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	750	\$ 0.90	\$ 0.0019	750	\$ 1.43	\$ 0.53	58.33%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ -	750	\$ -	\$ 0.08	-100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0031	750	\$ 2.33	\$ 0.0031	750	\$ 2.33	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 38.64			\$ 39.88	\$ 1.24	3.20%
RTSR - Network	\$ 0.0066	803	\$ 5.30	\$ 0.0069	803	\$ 5.54	\$ 0.24	4.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	803	\$ 4.10	\$ 0.0053	803	\$ 4.26	\$ 0.16	3.92%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 48.04			\$ 49.68	\$ 1.64	3.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	480	\$ 39.36	\$ 0.0820	480	\$ 39.36	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	135	\$ 15.26	\$ 0.1130	135	\$ 15.26	\$ -	0.00%
TOU - On Peak	\$ 0.1700	135	\$ 22.95	\$ 0.1700	135	\$ 22.95	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 128.99			\$ 130.63	\$ 1.64	1.27%
HST	13%		\$ 16.77	13%		\$ 16.98	\$ 0.21	1.27%
Ontario Electricity Rebate	18.9%		\$ (24.38)	18.9%		\$ (24.69)	\$ (0.31)	
<b>Total Bill on TOU</b>			\$ 121.38			\$ 122.92	\$ 1.54	1.27%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.54	1	\$ 28.54	\$ 29.08	1	\$ 29.08	\$ 0.54	1.89%
Distribution Volumetric Rate	\$ 0.0127	2000	\$ 25.40	\$ 0.0129	2000	\$ 25.80	\$ 0.40	1.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0023	2000	\$ (4.60)	\$ (4.60)	
<b>Sub-Total A (excluding pass through)</b>			\$ 53.94			\$ 50.28	\$ (3.66)	-6.79%
Line Losses on Cost of Power	\$ 0.1034	143	\$ 14.75	\$ 0.1034	143	\$ 14.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	2,000	\$ 2.40	\$ 0.0019	2,000	\$ 3.80	\$ 1.40	58.33%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ -	2,000	\$ -	\$ 0.20	-100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0028	2,000	\$ 5.60	\$ 0.0028	2,000	\$ 5.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 77.06			\$ 75.00	\$ (2.06)	-2.67%
RTSR - Network	\$ 0.0060	2,143	\$ 12.86	\$ 0.0063	2,143	\$ 13.50	\$ 0.64	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	2,143	\$ 9.86	\$ 0.0048	2,143	\$ 10.28	\$ 0.43	4.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 99.77			\$ 98.78	\$ (0.99)	-0.99%
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	2,143	\$ 7.28	\$ 0.0034	2,143	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,143	\$ 1.07	\$ 0.0005	2,143	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	1,280	\$ 104.96	\$ 0.0820	1,280	\$ 104.96	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	360	\$ 40.68	\$ 0.1130	360	\$ 40.68	\$ -	0.00%
TOU - On Peak	\$ 0.1700	360	\$ 61.20	\$ 0.1700	360	\$ 61.20	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 315.22			\$ 314.23	\$ (0.99)	-0.31%
HST	13%		\$ 40.98	13%		\$ 40.85	\$ (0.13)	-0.31%
Ontario Electricity Rebate	18.9%		\$ (59.58)	18.9%		\$ (59.39)	\$ 0.19	
<b>Total Bill on TOU</b>			\$ 296.62			\$ 295.69	\$ (0.93)	-0.31%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	65,040	kWh
Demand	175	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 242.85	1	\$ 242.85	\$ 247.46	1	\$ 247.46	\$ 4.61	1.90%
Distribution Volumetric Rate	\$ 2.5629	175	\$ 448.51	\$ 2.6116	175	\$ 457.03	\$ 8.52	1.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	175	\$ -	\$ 0.1003	175	\$ (17.55)	\$ (17.55)	
<b>Sub-Total A (excluding pass through)</b>			\$ 691.36			\$ 686.94	\$ (4.42)	-0.64%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.4926	175	\$ 86.21	\$ 0.7828	175	\$ 136.99	\$ 50.79	58.91%
CBR Class B Rate Riders	\$ 0.0353	175	\$ (6.18)	\$ 0.0172	175	\$ 3.01	\$ 9.19	-148.73%
GA Rate Riders	\$ 0.0026	65,040	\$ 169.10	\$ 0.0059	65,040	\$ 383.74	\$ 214.63	126.92%
Low Voltage Service Charge	\$ 1.0438	175	\$ 182.67	\$ 1.0438	175	\$ 182.67	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	175	\$ -	\$ -	175	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1,123.15			\$ 1,393.34	\$ 270.18	24.06%
RTSR - Network	\$ 2.5110	175	\$ 439.43	\$ 2.6359	175	\$ 461.28	\$ 21.86	4.97%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8337	175	\$ 320.90	\$ 1.9048	175	\$ 333.34	\$ 12.44	3.88%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,883.48			\$ 2,187.96	\$ 304.48	16.17%
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	69,677	\$ 236.90	\$ 0.0034	69,677	\$ 236.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	69,677	\$ 34.84	\$ 0.0005	69,677	\$ 34.84	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	69,677	\$ 18,736.24	\$ 0.2689	69,677	\$ 18,736.24	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 20,891.71			\$ 21,196.19	\$ 304.48	1.46%
HST	13%		\$ 2,715.92	13%		\$ 2,755.51	\$ 39.58	1.46%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 23,607.63			\$ 23,951.70	\$ 344.07	1.46%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	405	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.30	1	\$ 5.30	\$ 5.40	1	\$ 5.40	\$ 0.10	1.89%
Distribution Volumetric Rate	\$ 0.0197	405	\$ 7.98	\$ 0.0201	405	\$ 8.14	\$ 0.16	2.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 13.28			\$ 13.54	\$ 0.26	1.97%
Line Losses on Cost of Power	\$ 0.2689	29	\$ 7.76	\$ 0.2689	29	\$ 7.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	405	\$ 0.45	\$ 0.0019	405	\$ 0.77	\$ 0.32	72.73%
CBR Class B Rate Riders	-\$ 0.0001	405	\$ (0.04)	\$ -	405	\$ -	\$ 0.04	-100.00%
GA Rate Riders	\$ 0.0026	405	\$ 1.05	\$ 0.0059	405	\$ 2.39	\$ 1.34	126.92%
Low Voltage Service Charge	\$ 0.0028	405	\$ 1.13	\$ 0.0028	405	\$ 1.13	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	405	\$ -	\$ -	405	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.64			\$ 25.60	\$ 1.96	8.31%
RTSR - Network	\$ 0.0060	434	\$ 2.60	\$ 0.0063	434	\$ 2.73	\$ 0.13	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	434	\$ 2.00	\$ 0.0048	434	\$ 2.08	\$ 0.09	4.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 28.23			\$ 30.41	\$ 2.18	7.72%
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	434	\$ 1.48	\$ 0.0034	434	\$ 1.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	434	\$ 0.22	\$ 0.0005	434	\$ 0.22	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	405	\$ 108.90	\$ 0.2689	405	\$ 108.90	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 139.08			\$ 141.26	\$ 2.18	1.57%
HST	13%		\$ 18.08	13%		\$ 18.36	\$ 0.28	1.57%
Ontario Electricity Rebate	18.9%		\$ (26.29)	18.9%		\$ (26.70)		
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 157.16			\$ 159.62	\$ 2.46	1.57%

Customer Class: **SENTINEL LIGHTING SERVICE CLASSIFICATION**

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

Consumption **230** kWh

Demand **0** kW

Current Loss Factor **1.0713**

Proposed/Approved Loss Factor **1.0713**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.00	1.6	\$ 9.60	\$ 6.11	1.6	\$ 9.78	\$ 0.18	1.83%
Distribution Volumetric Rate	\$ 31.0545	0.28	\$ 8.70	\$ 31.6445	0.28	\$ 8.86	\$ 0.17	1.90%
Fixed Rate Riders	\$ -	1.6	\$ -	\$ -	1.6	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.28	\$ -	\$ -	0.28	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 18.30			\$ 18.64	\$ 0.34	1.86%
Line Losses on Cost of Power	\$ 0.2689	16	\$ 4.41	\$ 0.2689	16	\$ 4.41	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.7149	0	\$ 0.20	\$ 0.7611	0	\$ 0.21	\$ 0.01	6.46%
CBR Class B Rate Riders	\$ 0.0606	0	\$ (0.02)	\$ 0.0019	0	\$ 0.00	\$ 0.02	-103.14%
GA Rate Riders	\$ 0.0022	230	\$ 0.51	\$ -	230	\$ -	\$ (0.51)	-100.00%
Low Voltage Service Charge	\$ 0.8245	0	\$ 0.23	\$ 0.8245	0	\$ 0.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1.6	\$ -	\$ -	1.6	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1.6	\$ -	\$ -	1.6	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.63			\$ 23.49	\$ (0.13)	-0.57%
RTSR - Network	\$ 1.9055	0	\$ 0.53	\$ 2.0002	0	\$ 0.56	\$ 0.03	4.97%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4482	0	\$ 0.41	\$ 1.5044	0	\$ 0.42	\$ 0.02	3.88%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 24.56			\$ 24.47	\$ (0.09)	-0.37%
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	246	\$ 0.84	\$ 0.0034	246	\$ 0.84	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	246	\$ 0.12	\$ 0.0005	246	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1.6	\$ 0.40	\$ 0.25	1.6	\$ 0.40	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	230	\$ 61.85	\$ 0.2689	230	\$ 61.85	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 87.77			\$ 87.68	\$ (0.09)	-0.10%
HST	13%		\$ 11.41	13%		\$ 11.40	\$ (0.01)	-0.10%
Ontario Electricity Rebate	18.9%		\$ (16.59)	18.9%		\$ (16.57)		
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 99.18			\$ 99.08	\$ (0.10)	-0.10%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	16,194 kWh
Demand	50 kW
Current Loss Factor	1.0713
Proposed/Approved Loss Factor	1.0713

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.99	563	\$ 3,372.37	\$ 6.10	563	\$ 3,434.30	\$ 61.93	1.84%
Distribution Volumetric Rate	\$ 5.0045	50.48	\$ 252.63	\$ 5.0996	50.48	\$ 257.43	\$ 4.80	1.90%
Fixed Rate Riders	\$ -	563	\$ -	\$ -	563	\$ -	\$ -	
Volumetric Rate Riders	\$ -	50.48	\$ -	\$ -	50.48	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3,625.00</b>			<b>\$ 3,691.73</b>	<b>\$ 66.73</b>	<b>1.84%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.4389	50	\$ 22.16	\$ 0.7250	50	\$ 36.60	\$ 14.44	65.19%
CBR Class B Rate Riders	\$ 0.0345	50	\$ (1.74)	\$ 0.0179	50	\$ 0.90	\$ 2.65	-151.88%
GA Rate Riders	\$ 0.0026	16,194	\$ 42.10	\$ 0.0059	16,194	\$ 95.54	\$ 53.44	126.92%
Low Voltage Service Charge	\$ 0.8056	50	\$ 40.67	\$ 0.8056	50	\$ 40.67	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	563	\$ -	\$ -	563	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	563	\$ -	\$ -	563	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 3,728.18</b>			<b>\$ 3,865.44</b>	<b>\$ 137.26</b>	<b>3.68%</b>
RTSR - Network	\$ 1.8909	50	\$ 95.45	\$ 1.9849	50	\$ 100.20	\$ 4.75	4.97%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4152	50	\$ 71.44	\$ 1.4701	50	\$ 74.21	\$ 2.77	3.88%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3,895.07</b>			<b>\$ 4,039.85</b>	<b>\$ 144.77</b>	<b>3.72%</b>
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	17,349	\$ 58.99	\$ 0.0034	17,349	\$ 58.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	17,349	\$ 8.67	\$ 0.0005	17,349	\$ 8.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	563	\$ 140.75	\$ 0.25	563	\$ 140.75	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	17,349	\$ 4,665.05	\$ 0.2689	17,349	\$ 4,665.05	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 8,768.53</b>			<b>\$ 8,913.31</b>	<b>\$ 144.77</b>	<b>1.65%</b>
HST	13%		\$ 1,139.91	13%		\$ 1,158.73	\$ 18.82	1.65%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 9,908.44</b>			<b>\$ 10,072.04</b>	<b>\$ 163.60</b>	<b>1.65%</b>

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **270** kWhDemand **-** kWCurrent Loss Factor **1.0713**Proposed/Approved Loss Factor **1.0713**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 29.39	1	\$ 29.39	\$ 29.95	1	\$ 29.95	\$ 0.56	1.91%
Distribution Volumetric Rate	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	270	\$ -	\$ 0.0001	270	\$ 0.03	\$ 0.03	
<b>Sub-Total A (excluding pass through)</b>			\$ 29.39			\$ 29.98	\$ 0.59	2.00%
Line Losses on Cost of Power	\$ 0.1034	19	\$ 1.99	\$ 0.1034	19	\$ 1.99	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	270	\$ 0.32	\$ 0.0019	270	\$ 0.51	\$ 0.19	58.33%
CBR Class B Rate Riders	\$ 0.0001	270	\$ (0.03)	\$ -	270	\$ -	\$ 0.03	-100.00%
GA Rate Riders	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0031	270	\$ 0.84	\$ 0.0031	270	\$ 0.84	\$ -	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	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 33.08			\$ 33.89	\$ 0.80	2.43%
RTSR - Network	\$ 0.0066	289	\$ 1.91	\$ 0.0069	289	\$ 2.00	\$ 0.09	4.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	289	\$ 1.48	\$ 0.0053	289	\$ 1.53	\$ 0.06	3.92%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 36.47			\$ 37.42	\$ 0.95	2.60%
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	289	\$ 0.98	\$ 0.0034	289	\$ 0.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	289	\$ 0.14	\$ 0.0005	289	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	173	\$ 14.17	\$ 0.0820	173	\$ 14.17	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	49	\$ 5.49	\$ 0.1130	49	\$ 5.49	\$ -	0.00%
TOU - On Peak	\$ 0.1700	49	\$ 8.26	\$ 0.1700	49	\$ 8.26	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 65.77			\$ 66.72	\$ 0.95	1.44%
HST	13%		\$ 8.55	13%		\$ 8.67	\$ 0.12	1.44%
Ontario Electricity Rebate	18.9%		\$ (12.43)	18.9%		\$ (12.61)	\$ (0.18)	
<b>Total Bill on TOU</b>			\$ 61.89			\$ 62.78	\$ 0.89	1.44%

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	270	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 29.39	1	\$ 29.39	\$ 29.95	1	\$ 29.95	\$ 0.56	1.91%
Distribution Volumetric Rate	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	270	\$ -	\$ 0.0001	270	\$ 0.03	\$ 0.03	
<b>Sub-Total A (excluding pass through)</b>			\$ 29.39			\$ 29.98	\$ 0.59	2.00%
Line Losses on Cost of Power	\$ 0.2689	19	\$ 5.18	\$ 0.2689	19	\$ 5.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	270	\$ 0.32	\$ 0.0019	270	\$ 0.51	\$ 0.19	58.33%
CBR Class B Rate Riders	-\$ 0.0001	270	\$ (0.03)	\$ -	270	\$ -	\$ 0.03	-100.00%
GA Rate Riders	\$ 0.0026	270	\$ 0.70	\$ 0.0059	270	\$ 1.59	\$ 0.89	126.92%
Low Voltage Service Charge	\$ 0.0031	270	\$ 0.84	\$ 0.0031	270	\$ 0.84	\$ -	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	\$ -	270	\$ -	\$ -	270	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 36.97			\$ 38.67	\$ 1.69	4.58%
RTSR - Network	\$ 0.0066	289	\$ 1.91	\$ 0.0069	289	\$ 2.00	\$ 0.09	4.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	289	\$ 1.48	\$ 0.0053	289	\$ 1.53	\$ 0.06	3.92%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 40.36			\$ 42.20	\$ 1.84	4.56%
Wholesale Market Service Charge (WMSVC)	\$ 0.0034	289	\$ 0.98	\$ 0.0034	289	\$ 0.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	289	\$ 0.14	\$ 0.0005	289	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.2689	270	\$ 72.60	\$ 0.2689	270	\$ 72.60	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 114.09			\$ 115.93	\$ 1.84	1.61%
HST	13%		\$ 14.83	13%		\$ 15.07	\$ 0.24	1.61%
Ontario Electricity Rebate	18.9%		\$ (21.56)	18.9%		\$ (21.91)		
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 128.92			\$ 131.00	\$ 2.08	1.61%



Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

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

Consumption **750** kWh

Demand **-** kW

Current Loss Factor **1.0713**

Proposed/Approved Loss Factor **1.0713**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 29.39	1	\$ 29.39	\$ 29.95	1	\$ 29.95	\$ 0.56	1.91%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ 0.08	\$ 0.08	
<b>Sub-Total A (excluding pass through)</b>			\$ 29.39			\$ 30.03	\$ 0.63	2.16%
Line Losses on Cost of Power	\$ 0.2689	53	\$ 14.38	\$ 0.2689	53	\$ 14.38	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	750	\$ 0.90	\$ 0.0019	750	\$ 1.43	\$ 0.53	58.33%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ -	750	\$ -	\$ 0.08	-100.00%
GA Rate Riders	\$ 0.0026	750	\$ 1.95	\$ 0.0059	750	\$ 4.43	\$ 2.48	126.92%
Low Voltage Service Charge	\$ 0.0031	750	\$ 2.33	\$ 0.0031	750	\$ 2.33	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 49.44			\$ 53.15	\$ 3.71	7.50%
RTSR - Network	\$ 0.0066	803	\$ 5.30	\$ 0.0069	803	\$ 5.54	\$ 0.24	4.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	803	\$ 4.10	\$ 0.0053	803	\$ 4.26	\$ 0.16	3.92%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 58.84			\$ 62.95	\$ 4.11	6.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	803	\$ 2.73	\$ 0.0034	803	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	803	\$ 0.40	\$ 0.0005	803	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.2689	750	\$ 201.68	\$ 0.2689	750	\$ 201.68	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 263.65			\$ 267.76	\$ 4.11	1.56%
HST	13%		\$ 34.27	13%		\$ 34.81	\$ 0.53	1.56%
Ontario Electricity Rebate	18.9%		\$ (49.83)	18.9%		\$ (50.61)		
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 297.92			\$ 302.57	\$ 4.65	1.56%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.54	1	\$ 28.54	\$ 29.08	1	\$ 29.08	\$ 0.54	1.89%
Distribution Volumetric Rate	\$ 0.0127	2000	\$ 25.40	\$ 0.0129	2000	\$ 25.80	\$ 0.40	1.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -0.0023	2000	\$ (4.60)	\$ (4.60)	
<b>Sub-Total A (excluding pass through)</b>			\$ 53.94			\$ 50.28	\$ (3.66)	-6.79%
Line Losses on Cost of Power	\$ 0.2689	143	\$ 38.35	\$ 0.2689	143	\$ 38.35	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	2,000	\$ 2.40	\$ 0.0019	2,000	\$ 3.80	\$ 1.40	58.33%
CBR Class B Rate Riders	-\$ 0.0001	2,000	\$ (0.20)	\$ -	2,000	\$ -	\$ 0.20	-100.00%
GA Rate Riders	\$ 0.0026	2,000	\$ 5.20	\$ 0.0059	2,000	\$ 11.80	\$ 6.60	126.92%
Low Voltage Service Charge	\$ 0.0028	2,000	\$ 5.60	\$ 0.0028	2,000	\$ 5.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 105.86			\$ 110.40	\$ 4.54	4.29%
RTSR - Network	\$ 0.0060	2,143	\$ 12.86	\$ 0.0063	2,143	\$ 13.50	\$ 0.64	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	2,143	\$ 9.86	\$ 0.0048	2,143	\$ 10.28	\$ 0.43	4.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 128.57			\$ 134.18	\$ 5.61	4.36%
Wholesale Market Service Charge (WMSA)	\$ 0.0034	2,143	\$ 7.28	\$ 0.0034	2,143	\$ 7.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,143	\$ 1.07	\$ 0.0005	2,143	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.2689	2,000	\$ 537.80	\$ 0.2689	2,000	\$ 537.80	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 674.72			\$ 680.33	\$ 5.61	0.83%
HST	13%		\$ 87.71	13%		\$ 88.44	\$ 0.73	0.83%
Ontario Electricity Rebate	18.9%		\$ (127.52)	18.9%		\$ (128.58)		
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 762.44			\$ 768.78	\$ 6.34	0.83%

## Appendix 4 – 2018 RRWF



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Data Input <sup>(1)</sup>

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$75,169,716		(\$505,147)	\$ 74,664,569		(\$225,020)	\$74,439,550
Accumulated Depreciation (average)	(\$28,391,180)	(6)	\$67,608	(\$28,323,572)		\$2,639	(\$28,320,932)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$5,996,033		\$ -	\$ 5,996,033		(\$150,000)	\$5,846,033
Cost of Power	\$57,377,618		(\$8,808,646)	\$ 48,568,972		\$2,116,078	\$50,685,050
Working Capital Rate (%)	7.50%	(9)		7.50%	(9)		7.50% (9)
<b>2 Utility Income</b>							
<b>Operating Revenues:</b>							
Distribution Revenue at Current Rates	\$9,905,725		(\$53,811)	\$9,851,913		\$160,341	\$10,012,254
Distribution Revenue at Proposed Rates	\$10,964,439		(\$40,726)	\$10,923,712		(\$254,165)	\$10,669,547
<b>Other Revenue:</b>							
Specific Service Charges	\$100,000		\$0	\$100,000		\$0	\$100,000
Late Payment Charges	\$200,000		\$0	\$200,000		\$0	\$200,000
Other Distribution Revenue	\$174,980		\$68,500	\$243,480		\$6,300	\$249,780
Other Income and Deductions	(\$137,306)		\$0	(\$137,306)		\$49,150	(\$88,156)
<b>Total Revenue Offsets</b>	\$337,674	(7)	\$68,500	\$406,174		\$55,450	\$461,624
<b>Operating Expenses:</b>							
OM+A Expenses	\$5,961,033		\$ -	\$ 5,961,033		(\$150,000)	\$5,811,033
Depreciation/Amortization	\$1,993,885		(\$5,851)	\$ 1,988,034		(\$5,279)	\$1,982,755
Property taxes	\$35,000		\$ -	\$ 35,000		\$ -	\$35,000
Other expenses							
<b>3 Taxes/PILs</b>							
<b>Taxable Income:</b>							
Adjustments required to arrive at taxable income	(\$720,810)	(3)		(\$1,218,211)			(\$1,127,468)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$288,577			\$164,611			\$181,640
<b>Income taxes (grossed up)</b>	\$392,622			\$223,961			\$247,130
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	11.50%			11.50%			11.50%
<b>Income Tax Credits</b>							
<b>4 Capitalization/Cost of Capital</b>							
<b>Capital Structure:</b>							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0% (8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	3.72%			4.46%			4.24%
Short-term debt Cost Rate (%)	1.76%			2.29%			2.29%
Common Equity Cost Rate (%)	8.78%			9.00%			9.00%
Preferred Shares Cost Rate (%)							

### Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
  - (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
  - (3) Net of addbacks and deductions to arrive at taxable income.
  - (4) Average of Gross Fixed Assets at beginning and end of the Test Year
  - (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
  - (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
  - (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
  - (8) 4.0% unless an Applicant has proposed or been approved for another amount.
  - (9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Rate Base and Working Capital

Rate Base						
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) <sup>¶(2)</sup>	\$75,169,716	(\$505,147)	\$74,664,569	(\$225,020)	\$74,439,550
2	Accumulated Depreciation (average) <sup>¶(2)</sup>	(\$28,391,180)	\$67,608	(\$28,323,572)	\$2,639	(\$28,320,932)
3	Net Fixed Assets (average) <sup>¶(2)</sup>	\$46,778,536	(\$437,538)	\$46,340,998	(\$222,381)	\$46,118,617
4	Allowance for Working Capital <sup>¶(1)</sup>	\$4,753,024	(\$660,648)	\$4,092,375	\$147,456	\$4,239,831
5	<b>Total Rate Base</b>	<b>\$51,531,560</b>	<b>(\$1,098,187)</b>	<b>\$50,433,373</b>	<b>(\$74,925)</b>	<b>\$50,358,448</b>

### (1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$5,996,033	\$ -	\$5,996,033	(\$150,000)	\$5,846,033
7	Cost of Power	\$57,377,618	(\$8,808,646)	\$48,568,972	\$2,116,078	\$50,685,050
8	Working Capital Base	\$63,373,651	(\$8,808,646)	\$54,565,005	\$1,966,078	\$56,531,083
9	Working Capital Rate % <sup>¶(1)</sup>	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$4,753,024	(\$660,648)	\$4,092,375	\$147,456	\$4,239,831

#### Notes

- (1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2017 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.
- (2) Average of opening and closing balances for the year.



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$10,964,439	(\$40,726)	\$10,923,712	(\$254,165)	\$10,669,547
2	Other Revenue <sup>(1)</sup>	\$337,674	\$68,500	\$406,174	\$55,450	\$461,624
3	Total Operating Revenues	\$11,302,113	\$27,774	\$11,329,886	(\$198,715)	\$11,131,171
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$5,961,033	\$ -	\$5,961,033	(\$150,000)	\$5,811,033
5	Depreciation/Amortization	\$1,993,885	(\$5,851)	\$1,988,034	(\$5,279)	\$1,982,755
6	Property taxes	\$35,000	\$ -	\$35,000	\$ -	\$35,000
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$7,989,918	(\$5,851)	\$7,984,067	(\$155,279)	\$7,828,788
10	Deemed Interest Expense	\$1,109,784	\$196,474	\$1,306,257	(\$63,908)	\$1,242,349
11	Total Expenses (lines 9 to 10)	\$9,099,702	\$190,622	\$9,290,324	(\$219,187)	\$9,071,137
12	Utility income before income taxes	\$2,202,411	(\$162,849)	\$2,039,562	\$20,472	\$2,060,034
13	Income taxes (grossed-up)	\$392,622	(\$168,662)	\$223,961	\$23,169	\$247,130
14	Utility net income	\$1,809,788	\$5,813	\$1,815,601	(\$2,697)	\$1,812,904

## Notes

### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$100,000	\$ -	\$100,000	\$ -	\$100,000
	Late Payment Charges	\$200,000	\$ -	\$200,000	\$ -	\$200,000
	Other Distribution Revenue	\$174,980	\$68,500	\$243,480	\$6,300	\$249,780
	Other Income and Deductions	(\$137,306)	\$ -	(\$137,306)	\$49,150	(\$88,156)
	Total Revenue Offsets	\$337,674	\$68,500	\$406,174	\$55,450	\$461,624



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<b><u>Determination of Taxable Income</u></b>				
1	Utility net income before taxes	\$1,809,788	\$1,815,601	\$1,812,904
2	Adjustments required to arrive at taxable utility income	(\$720,810)	(\$1,218,211)	(\$1,127,468)
3	Taxable income	\$1,088,978	\$597,391	\$685,436
<b><u>Calculation of Utility income Taxes</u></b>				
4	Income taxes	\$288,577	\$164,611	\$181,640
6	Total taxes	\$288,577	\$164,611	\$181,640
7	Gross-up of Income Taxes	\$104,045	\$59,350	\$65,489
8	Grossed-up Income Taxes	\$392,622	\$223,961	\$247,130
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$392,622	\$223,961	\$247,130
10	Other tax Credits	\$ -	\$ -	\$ -
<b><u>Tax Rates</u></b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%





# Revenue Requirement Workform (RRWF) for 2017 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$28,857,673	3.72%	\$1,073,505
2	Short-term Debt	4.00%	\$2,061,262	1.76%	\$36,278
3	Total Debt	60.00%	\$30,918,936	3.59%	\$1,109,784
	Equity				
4	Common Equity	40.00%	\$20,612,624	8.78%	\$1,809,788
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$20,612,624	8.78%	\$1,809,788
7	Total	100.00%	\$51,531,560	5.67%	\$2,919,572
		Interrogatory Responses			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$28,242,689	4.46%	\$1,260,060
2	Short-term Debt	4.00%	\$2,017,335	2.29%	\$46,197
3	Total Debt	60.00%	\$30,260,024	4.32%	\$1,306,257
	Equity				
4	Common Equity	40.00%	\$20,173,349	9.00%	\$1,815,601
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$20,173,349	9.00%	\$1,815,601
7	Total	100.00%	\$50,433,373	6.19%	\$3,121,859
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$28,200,731	4.24%	\$1,196,221
9	Short-term Debt	4.00%	\$2,014,338	2.29%	\$46,128
10	Total Debt	60.00%	\$30,215,069	4.11%	\$1,242,349
	Equity				
11	Common Equity	40.00%	\$20,143,379	9.00%	\$1,812,904
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$20,143,379	9.00%	\$1,812,904
14	Total	100.00%	\$50,358,448	6.07%	\$3,055,253





Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,058,716		\$1,153,521		\$657,293
2	Distribution Revenue	\$9,905,725	\$9,905,722	\$9,851,913	\$9,770,191	\$10,012,254	\$10,012,254
3	Other Operating Revenue	\$337,674	\$337,674	\$406,174	\$406,174	\$461,624	\$461,624
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$10,243,399</b>	<b>\$11,302,113</b>	<b>\$10,258,087</b>	<b>\$11,329,886</b>	<b>\$10,473,878</b>	<b>\$11,131,171</b>
5	Operating Expenses	\$7,989,918	\$7,989,918	\$7,984,067	\$7,984,067	\$7,828,788	\$7,828,788
6	Deemed Interest Expense	\$1,109,784	\$1,109,784	\$1,306,257	\$1,306,257	\$1,242,349	\$1,242,349
8	<b>Total Cost and Expenses</b>	<b>\$9,099,702</b>	<b>\$9,099,702</b>	<b>\$9,290,324</b>	<b>\$9,290,324</b>	<b>\$9,071,137</b>	<b>\$9,071,137</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$1,143,697</b>	<b>\$2,202,411</b>	<b>\$967,763</b>	<b>\$2,039,562</b>	<b>\$1,402,741</b>	<b>\$2,060,034</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$720,810)	(\$720,810)	(\$1,218,211)	(\$1,218,211)	(\$1,127,468)	(\$1,127,468)
11	<b>Taxable Income</b>	<b>\$422,887</b>	<b>\$1,481,601</b>	<b>(\$250,447)</b>	<b>\$821,352</b>	<b>\$275,273</b>	<b>\$932,566</b>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	<b>\$112,065</b>	<b>\$392,624</b>	<b>\$ -</b>	<b>\$217,658</b>	<b>\$72,947</b>	<b>\$247,130</b>
14	<b>Income Tax Credits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15	<b>Utility Net Income</b>	<b>\$1,031,632</b>	<b>\$1,809,788</b>	<b>\$967,763</b>	<b>\$1,815,601</b>	<b>\$1,329,794</b>	<b>\$1,812,904</b>
16	<b>Utility Rate Base</b>	<b>\$51,531,560</b>	<b>\$51,531,560</b>	<b>\$50,433,373</b>	<b>\$50,433,373</b>	<b>\$50,358,448</b>	<b>\$50,358,448</b>
17	Deemed Equity Portion of Rate Base	\$20,612,624	\$20,612,624	\$20,173,349	\$20,173,349	\$20,143,379	\$20,143,379
18	Income/(Equity Portion of Rate Base)	5.00%	8.78%	4.80%	9.00%	6.60%	9.00%
19	Target Return - Equity on Rate Base	8.78%	8.78%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-3.78%	0.00%	-4.20%	0.00%	-2.40%	0.00%
21	Indicated Rate of Return	4.16%	5.67%	4.51%	6.19%	5.11%	6.07%
22	Requested Rate of Return on Rate Base	5.67%	5.67%	6.19%	6.19%	6.07%	6.07%
23	Deficiency/Sufficiency in Rate of Return	-1.51%	0.00%	-1.68%	0.00%	-0.96%	0.00%
24	Target Return on Equity	\$1,809,788	\$1,809,788	\$1,815,601	\$1,815,601	\$1,812,904	\$1,812,904
25	Revenue Deficiency/(Sufficiency)	\$778,157	\$0	\$847,838	\$ -	\$483,110	\$0
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$1,058,716 <sup>(1)</sup></b>		<b>\$1,153,521 <sup>(1)</sup></b>		<b>\$657,293 <sup>(1)</sup></b>	

### Notes:

<sup>(1)</sup> Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



# Revenue Requirement Workform (RRWF) for 2017 Filers

## Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$5,961,033	\$5,961,033	\$5,811,033
2	Amortization/Depreciation	\$1,993,885	\$1,988,034	\$1,982,755
3	Property Taxes	\$35,000	\$35,000	\$35,000
5	Income Taxes (Grossed up)	\$392,622	\$223,961	\$247,130
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$1,109,784	\$1,306,257	\$1,242,349
	Return on Deemed Equity	\$1,809,788	\$1,815,601	\$1,812,904
8	<b>Service Revenue Requirement (before Revenues)</b>	\$11,302,113	\$11,329,886	\$11,131,171
9	Revenue Offsets	\$337,674	\$406,174	\$461,624
10	<b>Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)</b>	\$10,964,439	\$10,923,712	\$10,669,547
11	Distribution revenue	\$10,964,439	\$10,923,712	\$10,669,547
12	Other revenue	\$337,674	\$406,174	\$461,624
13	<b>Total revenue</b>	\$11,302,113	\$11,329,886	\$11,131,171
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	\$ - (1)	\$ - (1)	\$ - (1)

### Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Response: $\Delta\%$ (2)	Per Board Decision	$\Delta\%$ (2)
<b>Service Revenue Requirement</b>	\$11,302,113	\$11,329,886	\$0	\$11,131,171 (\$1)
<b>Grossed-Up Revenue</b>	\$1,058,716	\$1,153,521	\$0	\$657,293 (\$1)
<b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>	\$10,964,439	\$10,923,712	(\$0)	\$10,669,547 (\$1)
<b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b>	\$1,058,714	\$1,071,799	\$0	\$657,293 (\$1)

#### Notes

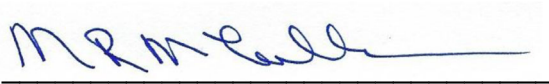
(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

## Appendix 5: Certificate of Evidence

### **General Certification and Certification of Internal Controls**

As Chief Financial Officer of Westario Power Inc. I certify, that to the best of my knowledge, the evidence filed in support of this Application is accurate and complete; and complies with Chapter 1 and Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications for 2021 rates issued on June 24, 2021. I also certify, that to the best of my knowledge, Westario Power Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements. Westario Power has fully implemented the OEB's February 21, 2019 guidance on commodity account 1588 and 1589 effective from January 1, 2019.

A handwritten signature in blue ink, appearing to read 'M McCallum', is written over a horizontal line.

Malcolm McCallum CPA, CMA, MBA  
Vice President Finance/CFO