



August 15, 2024

Ms. Nancy Marconi, Registrar
Ontario Energy Board
2300 Yonge Street, 27th floor
P.O. Box 2319
Toronto, ON M4P 1E4

via RESS

Dear Ms. Marconi,

**Re: ENWIN Utilities Ltd.
2025 IRM Rate Application, EB-2024-0019**

Please find enclosed ENWIN Utilities Ltd.'s ("**ENWIN**") 2025 Rate Application ("**Application**") under the Price Cap IR pursuant to the Ontario Energy Board's ("**OEB**") 4th Generation Incentive Rate-Setting Mechanism.

The Application is being submitted electronically through the OEB's Regulatory Electronic Submission System and can be viewed on ENWIN's website at <https://enwin.com/about/regulatory-information>.

ENWIN's Application is supported by written evidence, which includes:

- Manager's Summary;
- 2024 Tariff Sheet as provided in the 2024 Final Rate Order (EB-2023-0017);
- 2025 IRM Rate Generator Model;
- 2025 GA Analysis Work Form (2023);
- 2025 Proposed Tariff Sheet;
- 2025 Proposed Bill Impacts; and
- Certification of Evidence.

All correspondence related to this Application should be addressed to:

Ms. Claire Bebbington
Director, Regulatory Affairs
P.O. Box 1625, Station "A"
4545 Rhodes Drive
Windsor, ON N8W 5T1
(519) 251-7300 ext. 886
regulatory@enwin.com

Should you have any questions, please do not hesitate to contact the undersigned.

Yours very truly,

ENWIN Utilities Ltd.

A handwritten signature in black ink, appearing to read 'Claire Bebbington', written in a cursive style.

Claire Bebbington
Director, Regulatory Affairs



ENWIN UTILITIES LTD.

2025 IRM RATE APPLICATION

EB-2024-0019

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IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15 (Schedule B) as amended (the “Act”);

AND IN THE MATTER OF an Application by ENWIN Utilities Ltd. for an Order or Orders pursuant to section 78 of the Act approving or fixing a proposed schedule of distribution rates, retail transmission rates and other charges, effective January 1, 2025.

Application

1. ENWIN Utilities Ltd. (the “Applicant” or “ENWIN”) hereby applies to the Ontario Energy Board (the “OEB” or “Board”) pursuant to section 78 of the *Ontario Energy Board Act, 1998* for approval of its proposed distribution rates, retail transmission rates and other charges effective from January 1, 2025, including the disposition of amounts accumulated in certain deferral and variance accounts.
2. On March 5, 2024, the Board granted ENWIN approval to defer the rebasing of its rates beyond the 2025 rate year and to extend its incentive rate-setting mechanism adjustment term until the 2028 rate year¹. As a result, this Application, pre-assigned Board file number EB-2024-0019, proposes the fifth year of annual adjustments to the Applicant’s rates and charges pursuant to the Board’s 4th Generation Incentive Rate-Setting Mechanism (“Price Cap IR”). The Board established the foundation for the proposed rates and charges in the Applicant’s 2020 Cost of Service Rate Proceeding (EB-2019-0032). The Board then approved four subsequent annual adjustments to those rates and charges in ENWIN’s 2021 IRM Rate Proceeding (EB-2020-0017), 2022 IRM Rate Proceeding (EB-2021-0019), 2023 IRM Rate Proceeding (EB-2022-0027), and 2024 IRM Rate Proceeding (EB-2023-0017).
3. The Applicant has followed the Board’s *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025* (the “Filing

¹ EB-2024-0019, OEB March 5, 2024 Letter Approving Deferral Request, <https://www.rds.oeb.ca/CMWebDrawer/Record/841959/File/document>

Requirements”), issued on June 18, 2024.

4. The specific approvals requested in the Application are:
 - a. Approval of the proposed Tariff of Rates and Charges set out in **Appendix ‘C’** of this Application for rates and charges effective January 1, 2025;
 - b. Approval of the proposed distribution rates calculated in accordance with the Board’s Price Cap Incentive Rate-Setting methodology;
 - c. Approval of the proposed adjustments to Retail Transmission Service Rates in accordance with the guidance set out in the Board’s revision 4.0 of *G-2008-0001: Electricity Distribution Retail Transmission Service Rates*;
 - d. The continuation of Specific Service Charges, Retail Services Charges and Other Charges as approved in EB-2023-0017, subject to required inflationary increases for certain charges as determined by the Board, or any subsequent requirements to update these charges after the filing of this Application;
 - e. The continuation of Allowances and Loss Factors as approved in EB-2019-0032;
 - f. Disposition of the December 31, 2023 balances in its Group 1 Deferral and Variance Accounts (including Account 1595 (2021)) in the amount of \$3,173,674, which includes carrying charges calculated up to December 31, 2024, and the related class-specific rate riders effective for a 12-month period until December 31, 2025;
 - g. A rate rider for Global Adjustment disposition applicable only for Non-RPP Class

B customers effective for a 12-month period until December 31, 2025. In addition, the Applicant is seeking approval of 12 equal monthly payments for the contribution of four customers who transitioned between Class A and Class B during the accumulation of the Account 1589 – RSVA Global Adjustment balance;

- h. On the grounds that the Account 1580 - Sub-account Capacity Based Recovery (“CBR”) Class B amount of \$274,316 has not produced a rate rider for all rate classes, the Applicant is seeking approval to transfer the Class B CBR balance to Account 1580 – RSVA Wholesale Market Service Charge to be disposed of through the general-purpose Group 1 Deferral and Variance Account rate riders effective until December 31, 2025;
 - i. Approval of the annual mechanistic adjustment for the 2025 rate year to the Lost Revenue Adjustment Mechanism (“LRAM”) Eligible Amount for Prospective Disposition approved in EB-2022-0027, and related rate riders effective for a 12-month period until December 31, 2025;
 - j. Disposition of the December 31, 2023 balance in its Deferred Lost Customer Distribution Revenue account in the amount of (\$287,898), which includes carrying charges calculated up to December 31, 2024, and the related class-specific rate riders effective for a 12-month period until December 31, 2025.
5. The Applicant has utilized the rate model posted on the Board’s website on July 18, 2024. Board Staff has provided the Applicant with certain amendments to the standard Board model to facilitate a filing that is consistent with the Applicant’s Board-approved rate structure while utilizing the Board’s most recent model. The Applicant acknowledges that further adjustments

and updates will be made post-submission by Board Staff in accordance with the Filing Requirements. The Applicant understands that it will be made aware of these adjustments and updates and have an opportunity to respond, if necessary, prior to a Board Decision and Order on this Application.

6. The Applicant requests that this Application be disposed of by way of a written hearing. In the event that the OEB is unable to provide a Decision and Order on this Application for implementation of rates effective January 1, 2025, the Applicant requests that the OEB issue an Interim Rate Order declaring the Applicant's current Tariff of Rates and Charges as interim until the implementation date of the approved 2025 distribution rates. In the event that the effective date does not coincide with the Board's decided implementation date for 2025 distribution rates and charges, ENWIN requests approval to recover any forgone revenue from the effective date to the implementation date.
7. This Application is supported by pre-filed written evidence, including:
 - Manager's Summary;
 - 2024 Tariff Sheet as provided in the 2024 Decision and Rate Order (EB-2023-0017);
 - 2025 IRM Rate Generator Model;
 - 2025 GA Analysis Workform (2023);
 - 2025 Proposed Tariff Sheet;
 - 2025 Bill Impacts; and
 - Certification of Evidence.
8. The written evidence may be amended from time to time, prior to the Board's final Decision on this Application.
9. The persons affected by this Application are the ratepayers of the Applicant's electricity distribution business in the City of Windsor.² If required, the Applicant is proposing that notices related to this Application appear in The Windsor Star. The Windsor Star is a paid daily publication serving the Windsor community. In addition, the Application will be posted on the Applicant's website at <https://enwin.com/about/regulatory-information>.

² ENWIN's Distribution Service Area is described in Schedule 1 of its Electricity Distribution License (ED-2002-0527).

10. The Applicant requests that copies of all documents filed with the Board by any party be served on the Applicant, as follows:

ENWIN Utilities Ltd.
4545 Rhodes Drive
P.O. Box 1625, Station A
Windsor, Ontario
N8W 5T1
Attention: Ms. Claire Bebbington
Director, Regulatory Affairs
Telephone: (519) 251-7300 ext 886
Fax: (519) 255-7423
Email: regulatory@enwin.com

DATED at Windsor, Ontario, this 15th day of August, 2024.

ENWIN UTILITIES LTD.



Claire Bebbington
Director, Regulatory Affairs

Manager's Summary

Overview

ENWIN Utilities Ltd. (the “Applicant” or “ENWIN”) filed a Cost of Service Application (EB-2019-0032) (“2020 Cost of Service Application”) with the Ontario Energy Board (“OEB” or “Board”) on April 26, 2019 pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the “*OEB Act*”). Amongst other items, the 2020 Cost of Service Application sought approval of ENWIN’s proposed distribution rates and other charges, effective January 1, 2020. The Board issued its final Decision and Rate Order on the 2020 Cost of Service Application on December 5, 2019.

On August 17, 2020, ENWIN filed an application (EB-2020-0017) (“2021 IRM Rate Application”) for the first annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Incentive Rate-Setting Mechanism (“Price Cap IR”).³ The Board issued its final Decision and Rate Order on the 2021 IRM Rate Application on December 10, 2020 for rates effective January 1, 2021.

On August 18, 2021, ENWIN filed an application (EB-2021-0019) (“2022 IRM Rate Application”) for the second annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board reviewed the 2022 IRM Rate Application in two phases, issuing its Decision and Rate Order on Phase 1 on December 9, 2021, and its Decision and Order on Phase 2 on February 24, 2022, for rates effective January 1, 2022.

On August 3, 2022, ENWIN filed an application (EB-2022-0027) (“2023 IRM Rate Application”) for the third annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board issued its final Decision and Rate Order on the 2023 IRM Rate Application on December 8, 2022 for rates effective January

³ Report of the Board: Renewed Regulatory Framework for Electricity: A Performance-Based Approach, issued October 18, 2012.

1, 2023.

On August 17, 2023, ENWIN filed an application (EB-2023-0017) (“2024 IRM Rate Application”) for the fourth annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board issued its final Decision and Rate Order on the 2024 IRM Rate Application on December 14, 2023 for rates effective January 1, 2024.

On January 12, 2024, ENWIN filed a request with the OEB to defer the filing of its next Cost of Service (or “Rebasing”) rate application for a 3-year period. On March 5, 2024, the OEB approved ENWIN’s request, and placed ENWIN on the list of distributors whose rates will be scheduled for rebasing for the 2028 rate year. This Application therefore proposes the fifth annual adjustment to the distribution rates established in the 2020 Cost of Service Application. In particular, ENWIN is seeking approval for distribution rates effective January 1, 2025 under the Board’s 4th Generation Price Cap IR.

ENWIN has followed the OEB’s *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025* (the “Filing Requirements”), issued on June 18, 2024. All rate adjustments sought have been determined using the 2025 IRM Rate Generator Model as issued by the Board, or pursuant to other Board directives, as applicable. Pursuant to Section 3.2.10 of the Filing Requirements, ENWIN hereby confirms that its 2023 achieved regulated Return on Equity was 9.75%, which makes it eligible to seek an adjustment to its base rates through the Price Cap IR.⁴

ENWIN’s internet address for purposes of viewing this Application is <https://enwin.com/about/regulatory-information>.

2025 IRM Rate Generator Model

ENWIN has included at **Appendix ‘A’** a copy of its 2024 Tariff of Rates and Charges from EB-2023-0017, which was issued in its final form on December 14, 2023. The rates and charges set

⁴ As reported in the 2023 RRR 2.1.5.6.

out in that tariff form the starting point from which the proposed 2025 rates and charges have been calculated using the Board's 2025 IRM Rate Generator Model.

ENWIN has completed the 2025 IRM Rate Generator Model and Board-directed calculations, a copy of which is set out at **Appendix 'B'**. ENWIN has also confirmed the accuracy of the billing determinants and other information that was pre-populated in the 2025 IRM Rate Generator Model by Ontario Energy Board Staff ("Board Staff").

Annual Adjustment Mechanism

The annual adjustment ("Price Cap adjustment") follows an OEB-approved formula that includes components for inflation and the OEB's expectations of efficiency and productivity gains. The components in the formula are issued by the OEB annually. The formula is a rate adjustment equal to the inflation factor minus the distributor's X-factor. The X-factor is comprised of a productivity and stretch factor.

The Price Cap adjustment used in the 2025 IRM Rate Generator Model is 3.6%. This calculation is based on an inflationary price escalator of 3.6%, a productivity factor of 0.0% and a stretch factor of 0.0%. The 3.6% inflation factor is based on the Board's approved inflationary adjustment for electricity distribution rates effective in 2025, issued June 20, 2024. The productivity factor is pursuant to Section 3.2.1 of the Filing Requirements, where the OEB has determined that the appropriate value for the productivity factor (industry total factor productivity) for the Price Cap IR and Annual IR Index is zero. ENWIN's stretch factor has been populated based on ENWIN's assignment to Group 1 in the Board's *2023 Benchmarking Update for Determination of 2024 Stretch Factor Rankings*, issued August 6, 2024.

Revenue-to-Cost Ratio Adjustments

The Revenue-to-Cost Ratios approved by the Board in ENWIN’s 2020 Cost of Service Application were within the Board’s target ranges⁵; therefore, ENWIN is not applying for any adjustments to its Revenue-to-Cost Ratios in this Application.

Summary of Proposed 2025 Distribution Rates

Table 1 below provides a summary of ENWIN’s 2024 approved distribution rates, and its proposed 2025 distribution rates, calculated using the 2025 IRM Rate Generator Model.

Table 1 – Summary of 2024 Board Approved and Proposed 2025 Distribution Rates

Rate Class	Volumetric Charge Determinant	Effective January 1, 2024 EB-2023-0017		Proposed January 1, 2025 EB-2024-0019	
		Monthly Service Charge	Volumetric Charge	Monthly Service Charge	Volumetric Charge
Residential	kWh	\$ 29.86	\$ -	\$ 30.93	\$ -
GS < 50 kW	kWh	\$ 31.04	\$ 0.0195	\$ 32.16	\$ 0.0202
GS 50 - 4999 kW	kW	\$ 122.75	\$ 5.4658	\$ 127.17	\$ 5.6626
Large Use - Regular	kW	\$ 10,318.73	\$ 3.0618	\$ 10,690.20	\$ 3.1720
Dedicated TS	kW	\$ 43,794.19	\$ 4.1680	\$ 45,370.78	\$ 4.3180
Unmetered	kWh	\$ 12.63	\$ -	\$ 13.08	\$ -
Sentinel	kW	\$ 14.15	\$ -	\$ 14.66	\$ -
Street Light	kW	\$ 6.00	\$ -	\$ 6.22	\$ -
MicroFIT	-	\$ 4.55	\$ -	\$ 4.55	\$ -

Electricity Distribution Retail Transmission Service Rates

On June 28, 2012, the Board issued revision 4.0 of *G-2008-0001: Electricity Distribution Retail Transmission Service Rates* (the “RTSR Guideline”). The RTSR Guideline instructs electricity distributors to adjust their Retail Transmission Service Rates (“RTSRs”) based on a comparison of historical transmission costs, adjusted for new Uniform Transmission Rates (“UTRs”) and

⁵ EB-2019-0032, ENWIN 2020 COS Rev_Reqt_Work_Form_DRO_20191121, Tab 11. Cost Allocation.

revenues generated from existing RTSRs.

ENWIN has used the 2025 IRM Rate Generator Model, Tabs 10 to 15, to calculate its proposed 2025 RTSRs in accordance with the RTSR Guideline. The UTRs used in the 2025 IRM Rate Generator Model reflect the final UTRs approved by the Board in its EB-2024-0183 Decision and Rate Order, issued June 27, 2024, which are effective July 1, 2024. ENWIN acknowledges the UTRs in the 2025 IRM Rate Generator Model may be updated subsequent to the filing of this Application for the purposes of determining RTSRs effective January 1, 2025. The RTSRs as proposed have been calculated in accordance with ENWIN’s past practice and as most recently approved in its 2024 IRM Rate Application, to reflect that not all of ENWIN’s rate classes are charged the Transformation Connection rate.

Table 2 below provides a summary of ENWIN’s 2024 approved RTSRs, and its proposed 2025 RTSRs, calculated using the 2025 IRM Rate Generator Model.

Table 2 – Summary of 2024 Board Approved and Proposed 2025 Retail Transmission Service Rates

Rate Class	Rate Description	Unit	Effective	Proposed
			January 1, 2024 EB-2023-0017	January 1, 2025 EB-2024-0019
RTSR-Network				
Residential	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124	0.0137
GS < 50 kW	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	0.0128
GS 50 - 4999 kW	Retail Transmission Rate - Network Service Rate	\$/kW	3.8997	4.3185
Large Use - Regular	Retail Transmission Rate - Network Service Rate	\$/kW	5.3666	5.9429
Dedicated TS	Retail Transmission Rate - Network Service Rate	\$/kW	5.3666	5.9429
Unmetered	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	0.0128
Sentinel	Retail Transmission Rate - Network Service Rate	\$/kW	3.5681	3.9513
Street Light	Retail Transmission Rate - Network Service Rate	\$/kW	3.5638	3.9465
RTSR-Connection				
Residential	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077	0.0080
GS < 50 kW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	0.0075
GS 50 - 4999 kW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4680	2.5669
Large Use - Regular	Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.9849	1.0244
Large Use - Regular	Retail Transmission Rate - Transformation Connection Service Rate	\$/kW	2.4523	2.5506
Dedicated TS	Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.9849	1.0244
Unmetered	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	0.0075
Sentinel	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2580	2.3485
Street Light	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2558	2.3462

Other Rates and Charges

ENWIN seeks continuation of the other rates and charges as set out in the list below for the 2025 rate year, subject to required inflationary increases for certain charges as determined by the OEB, in addition to any other update requirements pursuant to OEB direction subsequent to the filing of this Application:

- microFIT Service Charge;
- Smart Metering Entity Charge;
- Wholesale Market Service Charge;
- Capacity Based Recovery;
- Rural or Remote Electricity Rate Protection;
- Standard Supply Service Administrative Charge;
- Transformer Allowance for Ownership;
- Primary Metering Allowance for Transformer Losses;
- Specific Service Charges;
- Retail Service Charges;
- Loss Factors; and
- Gross Load Billing of Line and Transformation Connection Services.

Disposition of Group 1 Deferral and Variance Account Balances

ENWIN last disposed of its Group 1 deferral and variance account (“DVA”) balances (including Account 1595 (2018) and (2020)) (“Group 1 balances”) in its 2024 IRM Rate Application. This disposition reflected audited account balances as of December 31, 2022, and was approved by the Board on a final basis.

In this Application, ENWIN is seeking Board approval to dispose of its audited Group 1 balances as of December 31, 2023 (including projected interest up to December 31, 2024) on a final basis, including the balance in its Account 1595 sub-account for vintage year 2021. The balances in ENWIN’s Account 1595 sub-accounts for vintage years 2022 and 2023 are not yet eligible for

disposition. ENWIN is proposing a 12-month period for the disposition of its Group 1 balances, consistent with Section 3.2.6 of the Filing Requirements, and confirms that no adjustments have been made to any deferral and variance accounts balances that have been previously approved by the OEB for disposition on a final basis.

The OEB's *Electricity Distributors' Deferral and Variance Account Review Initiative Report* (EB-2008-0046) ("EDDVAR Report") provides that, during the IRM plan term, Group 1 accounts are to be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh is exceeded, whether in the form of a debit or credit.

As summarized in the 2025 IRM Rate Generator Model at **Appendix 'B'**, Tab 4 - Billing Det. for Def-Var, the Group 1 deferral and variance account balances considered for disposition in this Application exceed the pre-set disposition threshold in total. ENWIN's 2023 actual year-end total balance for Group 1 deferral and variance accounts being sought for disposition, including interest projected to December 31, 2024, is a debit of \$3,173,674 (including Account 1595 (2021)). This amount results in a total debit claim of \$0.0015 per kWh, which exceeds the pre-set disposition threshold of \$0.001 per kWh. In addition, the total Group 1 balance excluding Account 1589 – RSVA Global Adjustment is a debit of \$2,052,996, which is a material balance to be recovered from customers, while the Account 1589 – RSVA Global Adjustment balance is a debit balance of \$1,120,678, which is a material balance to be recovered from Class B Non-RPP customers. As these balances are material and are to be recovered from different subsets of customers, ENWIN has proposed disposition of the audited December 31, 2023 Group 1 Account balances herein (including Account 1595 (2021)), which are summarized in Table 3 below. Disposition in this Application will also help to limit the impacts of inter-generational inequity, by refunding or recovering amounts from customers who are more likely to be the customers who contributed to the establishment of the account balances.

Table 3 – Summary of Proposed Disposition of Group 1 Deferral and Variance Account Balances

Group 1 Accounts	Account Number	Total Principal	Total Interest	Total Claim
LV Variance Account	1550	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	(\$178,831)	(\$11,853)	(\$190,685)
RSVA - Wholesale Market Service Charge	1580	(\$1,997,746)	(\$131,898)	(\$2,129,644)
Variance WMS – Sub-account CBR Class A	1580	\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B	1580	\$263,428	\$10,887	\$274,316
RSVA - Retail Transmission Network Charge	1584	\$1,792,078	\$131,999	\$1,924,077
RSVA - Retail Transmission Connection Charge	1586	\$2,039,229	\$151,912	\$2,191,141
RSVA - Power	1588	(\$65,378)	\$11,694	(\$53,683)
RSVA - Global Adjustment	1589	\$981,400	\$139,277	\$1,120,678
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(\$17,769)	\$55,244	\$37,475
Total Group 1 Balance		\$2,816,411	\$357,263	\$3,173,674

ENWIN notes that there is one difference on Tab 3 of the 2025 IRM Rate Generator Model at **Appendix ‘B’** between the 2023 Balance (Principal + Interest) and the RRR balance as at December 31, 2023.

For Account 1580 – RSVA Wholesale Market Service Charge, a variance of \$96,117 is shown. This amount matches the Account 1580 - Variance WMS - Sub-account CBR Class B, 2.1.7 RRR balance of \$96,117. Pursuant to footnote 5 of Tab 3, the RRR balance for Account 1580 – RSVA Wholesale Market Service Charge should equal the control account as reported in the RRR, and would include the balance for Account 1580 - Variance WMS - Sub-Account CBR Class B. However, these balances are shown separately on the Continuity Schedule. Therefore, this variance is expected.

The general Group 1 DVA rate riders are calculated on Tab 7 of the 2025 IRM Rate Generator Model at **Appendix ‘B’**. A summary of the proposed general Group 1 DVA rate riders is provided in Table 4 below:

Table 4 – Summary of Proposed Group 1 DVA Rate Riders

Rate Class	Charge Determinant	Proposed January 1, 2025 EB-2024-0019	
		General Deferral / Variance Account Rate Rider	Deferral / Variance Account Rate Rider for Non-WMP (if applicable)
Residential	kWh	\$0.0006	
GS < 50 kW	kWh	\$0.0009	
GS 50 - 4999 kW	kW	\$0.8149	(\$0.3993)
Large Use - Regular	kW	\$0.9856	(\$0.4516)
Dedicated TS	kW	\$1.0486	(\$0.4910)
Unmetered	Per Connection	\$0.26	
Sentinel	Per Connection	\$0.11	
Street Light	Per Connection	\$0.02	

As is further detailed below, ENWIN notes that the rate riders for the Unmetered, Sentinel and Street Light rate classes have been determined on a “per connection” basis, consistent with ENWIN’s historical approach for these rate classes.

Pursuant to the OEB’s IRM Rate Generator – DVA Tabs Instructions document (“DVA Instructions”), posted July 18, 2024, ENWIN has ensured that the balances in Account 1580 – RSVA Wholesale Market Service Charge, Account 1580 - Variance WMS - Sub-Account CBR Class B, Account 1588 – RSVA Power, and Account 1589 – RSVA Global Adjustment have not been allocated to Wholesale Market Participants.

Commodity Accounts 1588 and 1589

On February 21, 2019, the OEB issued a letter providing accounting guidance related to Account 1588 - RSVA Power, and Account 1589 - RSVA Global Adjustment.⁶ This accounting guidance

⁶ OEB Letter, Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment, issued February 21, 2019.

was effective January 1, 2019 and was to be implemented by August 31, 2019.⁷

As noted in ENWIN's 2020 Cost of Service proceeding (EB-2019-0032), ENWIN confirms it has implemented the OEB's February 21, 2019 accounting guidance effective from January 1, 2019.

GA Analysis Workform

Section 3.2.6.1 of the Filing Requirements states that all distributors are required to complete and submit the GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1589 – RSVA Global Adjustment balance as part of their current application. The GA Analysis Workform helps the OEB to assess if the total annual variance that is recorded to Account 1589 – RSVA Global Adjustment is reasonable, as it compares the actual general ledger transactions recorded during the year to an expected balance that is calculated based on monthly GA volumes, revenues and costs.

ENWIN has completed the GA Analysis Workform pursuant to the Board's instructions for 2025 rates, which is attached as **Appendix 'E'**. All years prior to 2023 have been disposed of on a final basis, with the most recent disposition occurring in ENWIN's 2024 IRM Rate Application. ENWIN has completed the reconciliation to within the stated 1.0% threshold of the difference as a percentage of expected GA Payments to the Independent Electricity System Operator ("IESO"). ENWIN's Account 1588 – RSVA Power balance is also within the stated 1.0% threshold of the Account 4705 – Cost of Power Purchased for the year. Further details and explanations are provided in **Appendix 'E'**.

Global Adjustment – Class B Customers

Account 1589 - RSVA Global Adjustment captures the difference between the GA amounts billed (or estimated to be billed) by the distributor to Class B Non-RPP customers and the actual amount paid by the distributor to the IESO (or host distributor) for those customers in a given year. In this

⁷ This accounting guidance was subsequently updated on May 23, 2023 as a result of the implementation of the Ultra-Low Overnight Regulated Price Plan, although the accounting guidance for the commodity pass-through accounts was not substantially changed.

Application, ENWIN has proposed disposition of a debit balance in Account 1589 – RSVA Global Adjustment of \$1,120,678, which reflects the audited balance of the account as at December 31, 2023 (adjusted for 2024 dispositions approved by the OEB), along with interest calculated up to December 31, 2024.

When clearing balances from Account 1589 – RSVA Global Adjustment, the DVA Instructions dictate that distributors must establish a separate rate rider to be included in the delivery component of the bill that would apply prospectively to Class B Non-RPP customers. The billing determinants and all the rate riders for the Global Adjustment disposition are to be calculated on an energy basis (kWh), regardless of the billing determinant used for distribution rates for the particular rate class. The 2025 IRM Rate Generator Model also allocates a portion of the Account 1589 - RSVA Global Adjustment balance to customers who transitioned between Class A and Class B based on customer-specific consumption levels. All transition customers are only responsible for the customer-specific amounts allocated to them and are not charged/refunded the general GA rate rider.

Of the total balance of \$1,120,678, \$42,783 is applicable to specific customers who transitioned between Class A and Class B during the period the balance in the account accumulated (transitioned on July 1, 2023). ENWIN had two General Service 50 to 4,999 kW customers and one Large Use – Regular customer move from Class B to Class A. In addition, ENWIN had one General Service 50 to 4,999 kW customer move from Class A to Class B. As such, ENWIN has completed Tab 6 Class A Consumption Data, Tab 6.1a GA Allocation and Tab 6.1 GA of the 2025 IRM Rate Generator Model using a 12-month period for the disposition of the specific transitional GA rate riders. The total amounts allocated to these four transitional customers are summarized in Table 5 below:

Table 5 – Summary of Customer Specific GA Allocation for the Period When They Were a Class B Customer

Transitional Customer	Customer Specific GA Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Customer 1	\$7,505	\$625
Customer 2	\$24,887	\$2,074
Customer 3	\$6,891	\$574
Customer 4	<u>\$3,500</u>	<u>\$292</u>
Total	\$42,783	\$3,565

The general GA rate rider applicable to all other Class B Non-RPP customers is a debit of \$0.0024 per kWh, as shown on Tab 6.1 of the 2025 IRM Rate Generator Model.

Capacity Based Recovery

In May 2015, the IESO introduced a new wholesale market service charge to recover costs associated with contracted demand response providers active in the wholesale energy market. The program was previously known as Capacity Based Demand Response and is now known as Capacity Based Recovery (“CBR”). ENWIN has followed the Board’s Accounting Guidance issued on July 25, 2016, titled *Accounting Guidance - Capacity Based Recovery* (“CBR Accounting Guidance”) for the calculation of the 2023 CBR balance and proposed disposition.

Class A

In accordance with the CBR Accounting Guidance, the Class A CBR charges are allocated fully to Class A customers’ bills each month. Accordingly, there is no Class A CBR balance to dispose of in this Application.

Class B

In this Application, ENWIN is requesting to dispose of an Account 1580 - Variance WMS - Sub-Account CBR Class B debit balance of \$274,316.

In accordance with the DVA Instructions, since the Account 1580 - Variance WMS - Sub-Account CBR Class B balance of \$274,316 does not create a rate rider to the required decimal places for one or more rate classes, the entire amount has been transferred into the Account 1580 – RSVA Wholesale Market Service Charge control account to be disposed through the general purpose Group 1 DVA rate riders, which are summarized in Table 4 above. The general purpose Group 1 DVA rate riders are inclusive of Class A transitional customers, therefore no portion of the CBR Class B amount has been allotted to Class A transitional customers on Tab 6.2a CBR B_Allocation in the 2025 IRM Rate Generator Model.

Account 1595

Section 3.2.6.3 of the Filing Requirements states that applicants are expected to seek final disposition of the residual balances in Account 1595 sub-accounts for each vintage year only once. Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the year the rate rider expires). During the two years after the expiry of the rate rider, distributors may still make billing corrections as per the Retail Settlement Code and record the related transactions in the associated Account 1595 sub-account.

ENWIN last disposed of its Account 1595 - Sub-accounts (vintage 2018) and (vintage 2020) in its 2024 IRM Rate Application. Pursuant to the Filing Requirements, ENWIN is now eligible to dispose of the Account 1595 - Sub-account (vintage 2021), as these rate riders expired December 31, 2021, and the remaining residual balance as at December 31, 2023 has been audited. Therefore, the Account 1595 – Sub – account (vintage 2021) debit balance of \$37,475 has been selected for disposition on Tab 3 of the 2025 IRM Rate Generator Model at **Appendix ‘B’**. The balance has been allocated to rate classes on Tab 4 of the 2025 IRM Rate Generator Model in proportion to the recovery share of the original balances when the rate riders were established in ENWIN’s 2021 IRM Rate Application (EB-2020-0017).

Vintages 2022 and 2023 of Account 1595 are not yet eligible for disposition. ENWIN will propose to bring these balances forward for disposition in future rate applications once permitted by the Filing Requirements.

Lost Revenue Adjustment Mechanism Variance Account Disposition

Pursuant to Section 3.2.7.1 of the Filing Requirements, ENWIN confirms it does not have a balance in its Account 1568 Lost Revenue Adjustment Mechanism Variance Account (“LRAMVA”) and is thus not seeking disposition of a LRAMVA balance in its 2025 IRM Rate Application. ENWIN fully disposed of the remaining balance in its LRAMVA related to previously established LRAMVA thresholds in its 2023 IRM Rate Application.

Annual Update to Rate Riders for Prospective LRAM-Eligible Amounts

In the OEB’s EB-2022-0027 Decision and Rate Order, the OEB approved ENWIN’s LRAM-Eligible Amounts for Prospective Disposition for years 2023 to 2027. These amounts were reflected in Table 1-c of the final LRAMVA Workform in ENWIN’s 2023 IRM Rate Application, and in Table 7.2 of the EB-2022-0027 Decision and Rate Order. The amounts approved are summarized in Table 6 below, reflected in 2022 dollars.

Table 6 – Summary of Previously-approved LRAM-Eligible Amounts

Year	LRAM-Eligible Amount (\$ 2022)
2023	(\$5,085)
2024	(\$11,687)
2025	(\$13,321)
2026	(\$15,149)
2027	(\$37,368)

In accordance with Section 3.2.7.1 of the Filing Requirements and the 2025 LRAMVA Workform Instructions, ENWIN has calculated the annual mechanistic adjustment for the 2025 LRAM-

Eligible amount listed above. The mechanistic adjustment is calculated per the below formula, the effect of which is to bring the previously-approved amount into 2025 dollars.

Previously approved 2025 LRAM eligible amount (in 2022\$) * (2023 OEB approved inflation minus X- factor) * (2024 OEB approved inflation minus X- factor) * (2025 OEB-approved inflation minus X-factor)

The results of this calculation, and the derivation of the applicable rate riders, are shown in Table 7 below. These amounts have been input on Tab 19 – Additional Rates of the 2025 IRM Rate Generator Model for purposes of being included in ENWIN’s proposed 2025 Tariff of Rates and Charges. The applicable rate riders are proposed to be effective for a 12-month period until December 31, 2025.

Table 7 – Prospective LRAM-Eligible Amounts and Rate Riders (2025)

Rate Class	Charge Determinant	2025 LRAM-Eligible Amount (a)	2023 OEB-Approved Inflation Minus X- factor (b)	2024 OEB-Approved Inflation Minus X- factor (c)	2025 OEB-Approved Inflation Minus X- factor (d)	Billing Determinant (2025 IRM Rate Generator Model, Tab 4) (e)	2025 LRAM-Eligible Amount Rate Rider (f)=(a)*[(1+b)*(1 + c)*(1+d)]/(e)
Residential	kWh	\$0.0000	3.55%	4.65%	3.60%	617,054,533	
GS < 50 kW	kWh	(\$16,068.64)	3.55%	4.65%	3.60%	251,635,655	(\$0.0001)
GS 50 - 4999 kW	kW	(\$187,554.49)	3.55%	4.65%	3.60%	2,075,751	(\$0.1014)
Large Use - Regular	kW	\$224,923.28	3.55%	4.65%	3.60%	371,859	\$0.6791
Dedicated TS	kW	(\$34,621.43)	3.55%	4.65%	3.60%	371,189	(\$0.1047)
Total		(\$13,321.28)					

Tax Changes

Section 3.2.8 of the Filing Requirements prescribes a 50/50 sharing of the impacts of legislated tax changes that have occurred when compared against the distributors’ tax rates embedded in its OEB-approved base rates known at the time of the Application. The 2025 IRM Rate Generator Model will calculate an applicable rate rider using the appropriate customer class data underlying the OEB approved rates.

As noted on Tabs 8 and 9 of the 2025 IRM Rate Generator Model, ENWIN’s base rates established in its 2020 Cost of Service proceeding encompassed all known tax changes, including the impacts of Bill C-97. The change related to the Small Business Deduction phase-out noted in the Filing Requirements is also not applicable to ENWIN. Therefore, a tax change rate rider is not being

requested in this Application.

ENWIN has recorded the pre-2020 impacts of the Bill C-97 Capital Cost Allowance rule changes in Account 1592 - PILs and Tax Variances – CCA Changes, which will be brought forward for review and disposition in a future proceeding.

Deferred Lost Customer Distribution Revenue Account Disposition

As stated above, on January 12, 2024, ENWIN filed a request with the OEB to defer the filing of its next Cost of Service rate application for a 3-year period, which was approved by the OEB on March 5, 2024. The OEB placed ENWIN on the list of distributors whose rates will be scheduled for rebasing for the 2028 rate year.⁸

The OEB noted that in ENWIN's 2020 Cost of Service proceeding (EB-2019-0032), a variance account was established related to the eventual loss of revenues related to a large customer (the "Deferred Lost Customer Distribution Revenue" account). As part of the Cost of Service deferral request approval, the OEB required that ENWIN file a proposal for clearance of any balances accumulated in this account in its next Price Cap IR application.

In accordance with this direction, ENWIN's proposal for clearance of this account is outlined below, which has been prepared consistent with Sections 2.9.1 and 2.9.1.8 of the OEB's Chapter 2 Filing Requirements for Cost of Service Rate Applications.

Background

In ENWIN's 2020 Cost of Service proceeding, a distributor-specific variance account was established to record any incremental distribution revenue earned from a specific large use customer. This customer was expected to cease operations, and their associated load had been removed from the 2020 test year load forecast for the purposes of setting 2020 distribution rates.⁹

⁸ EB-2024-0019, OEB March 5, 2024 Letter Approving Deferral Request, <https://www.rds.oeb.ca/CMWebDrawer/Record/841959/File/document>

⁹ EB-2019-0032, Settlement Proposal, Appendix F, <https://www.rds.oeb.ca/CMWebDrawer/Record/653499/File/document>

Any incremental distribution revenue earned effective January 1, 2020 until the closure of the customer’s accounts was to be recorded in the variance account.

Pursuant to the OEB-approved accounting order, which is attached as **Appendix ‘G’**, distribution revenue earned from ENWIN’s approved Monthly Service charges and Distribution Volumetric charges applicable to the customer’s accounts was deferred and recorded in Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue. Carrying charges were applied to the opening balances in the account (exclusive of accumulated interest) at the OEB-prescribed interest rates for deferral and variance accounts.

As the customer has now fully ceased operations, no new principal amounts will be added to the account, and the final principal balance has been audited. ENWIN therefore requests that the account be approved for disposition on a final basis in this proceeding and then be closed.

Account Balance and Allocation to Rate Classes

The balance in the Deferred Lost Customer Distribution Revenue account is outlined in the table below, which reconciles with the amount included in ENWIN’s 2023 2.1.7 RRR.

Table 8 - Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue

Year	Opening Balance	Transactions	Interest ⁽¹⁾	Closing Balance
	DR / (CR)	DR / (CR)	DR / (CR)	DR / (CR)
2020	\$0	(\$218,335)	(\$905)	(\$219,240)
2021	(\$219,240)	(\$11,328)	(\$1,277)	(\$231,845)
2022	(\$231,845)	(\$11,478)	(\$4,549)	(\$247,872)
2023	(\$247,872)	(\$13,881)	(\$12,515)	(\$274,267)
2024	(\$274,267)	\$0	(\$13,631)	(\$287,898)
			Total Principal	(\$255,022)
			Total Interest	<u>(\$32,876)</u>
			Total Balance Requested for Disposition	(\$287,898)

Note (1): Projected interest for Jan.1, 2024 to Dec.31, 2024 calculated on Dec. 31, 2023 principal balance.

ENWIN has proposed to allocate the balance in the account to rate classes based on each rate class’s proportionate share of total kWh, consistent with the approach used to allocate Group 2 account balances in ENWIN’s 2020 Cost of Service proceeding. The amount allocated to each rate class is shown in the table below.

Table 9 – Allocation to Rate Classes

Rate Class	Total Metered kWh		Balance Allocated to Each Rate Class
	2023 RRR 2.1.5	% of Total kWh	
Residential	617,054,533	29.54%	DR / (CR) (\$85,042)
GS < 50 kW	251,635,655	12.05%	(\$34,680)
GS 50 - 4999 kW	826,768,161	39.58%	(\$113,945)
Large Use - Regular	188,323,924	9.02%	(\$25,955)
Dedicated TS	195,544,001	9.36%	(\$26,950)
Unmetered	2,311,200	0.11%	(\$319)
Sentinel	690,257	0.03%	(\$95)
Street Light	6,620,372	0.32%	(\$912)
			(\$287,898)

Disposition Period and Rate Rider Calculation

ENWIN has proposed to dispose of the balance in the account over a one-year period starting January 1, 2025. ENWIN has proposed that the charge type (i.e. fixed, kWh or kW) for the Deferred Lost Customer Distribution Revenue Account rate riders be as follows:

- Residential: Fixed (per customer basis), consistent with the OEB’s letter issued July 16, 2015 regarding the transition to fully fixed distribution rates for Residential customers.
- All Other Rate Classes: Volumetric (kW or kWh basis), consistent with the regular volumetric charge determinant for each respective rate class.

The billing determinants have been determined using 2023 RRR data, consistent with that contained on Tab 4 of the 2025 IRM Rate Generator Model. The derivation of the Deferred Lost Customer Distribution Revenue Account rate rider for each rate class is outlined in the table below.

Table 10 – Deferred Lost Customer Distribution Revenue Account Rate Rider Calculation

Rate Class	Balance Allocated to	Charge	Unit	Group 2
	Each Rate Class	Determinant		Deferral/Variance
	DR / (CR)			Account Rate
				Rider (2025)
				DR / (CR)
Residential	(\$85,042)	82,208	# of Customers	(\$0.09)
GS < 50 kW	(\$34,680)	251,635,655	kWh	(\$0.0001)
GS 50 - 4999 kW	(\$113,945)	2,075,751	kW	(\$0.0549)
Large Use - Regular	(\$25,955)	371,859	kW	(\$0.0698)
Dedicated TS	(\$26,950)	371,189	kW	(\$0.0726)
Unmetered	(\$319)	2,311,200	kWh	(\$0.0001)
Sentinel	(\$95)	1,920	kW	(\$0.0495)
Street Light	(\$912)	19,106	kW	(\$0.0478)

These rate riders have been input on Tab 19 of the 2025 IRM Rate Generator Model for inclusion in ENWIN’s proposed 2025 Tariff of Rates and Charges (Tab 20) and 2025 Bill Impact schedule (Tab 21).

Proposed 2025 Tariff of Rates and Charges

ENWIN has included at **Appendix ‘C’** a copy of its proposed 2025 Tariff of Rates and Charges from the 2025 IRM Rate Generator Model. With respect to the Unmetered, Sentinel and Street Light rate classes, the 2025 IRM Rate Generator Model’s Tariff Sheet contains “per connection” rates and charges for certain line items, consistent with ENWIN’s historical approach for these rate classes. Rates for these classes have been calculated on a per connection basis in the 2025 IRM Rate Generator Model for Monthly Service Charges and Group 1 Deferral and Variance Account rate riders.

Summary of Proposed 2025 Bill Impacts

The bill impacts of ENWIN’s proposed 2025 IRM Rate Application are summarized in Table 11 below. These bill impacts were calculated using the 2025 IRM Rate Generator Model and are based on the Board’s criteria as set out in the April 14, 2016 *Report of the Board – Defining*

Ontario’s Typical Residential Customer (EB-2016-0153). ENWIN has included at **Appendix ‘D’** a copy of the January 1, 2025 Bill Impacts Summary from the 2025 IRM Rate Generator Model.

The primary drivers of the estimated “Total Bill” impacts for most rate classes are the expiration of the credit (refund) from the disposition of Account 1575 (2020) rate riders, which will expire on December 31, 2024, and the proposed increase in RTSRs, which are reflective of the new UTRs approved in EB-2024-0183. In addition, the bill impacts are also driven by the annual inflationary distribution increase and for Non-RPP customers, the shift in the Global Adjustment Account rate rider from a credit (refund) in the 2024 rate year to a debit (recovery) for the proposed 2025 rate year. No total bill impacts for any rate class exceed the Board-mandated 10% threshold – therefore, no mitigation plans are necessary.

Table 11 – Summary of Proposed 2025 Bill Impacts

Rate Class	RPP / Non-RPP	Sub-Total A (Excl. Pass Through)		Total Bill	
		\$	%	\$	%
Residential	RPP	\$2.71	9.6%	\$1.30	1.0%
GS < 50 kW	RPP	\$7.92	12.3%	\$3.95	1.2%
GS 50 - 4999 kW	Non-RPP (Other)	\$251.66	25.5%	\$497.13	4.2%
Large Use - Regular	Non-RPP (Other)	\$13,305.93	49.2%	\$28,608.58	5.3%
Dedicated TS	Non-RPP (Other)	\$17,667.25	24.8%	\$10,787.80	1.4%
Unmetered	RPP	\$26.22	9.5%	\$18.64	1.8%
Sentinel	RPP	\$1.66	6.0%	\$1.24	2.0%
Street Light	Non-RPP (Other)	\$3,496.64	4.7%	\$4,876.72	3.9%

Certification of Evidence

As part of the Filing Requirements, an application filed with the OEB must include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, as well as that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the Filing Requirements.

Chapter 1 of the Filing Requirements also requires that an application filed with the OEB include

a certification by a senior officer of the distributor stating that the application and any evidence filed in support of the application does not include any personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*) unless it is filed in accordance with Rule 9A of the OEB's Rules of Practice and Procedure (and the Practice Direction on Confidential Filings, as applicable).

The Certification of Evidence is attached as **Appendix 'H'**.

Appendix A

2024 Tariff of Rates and Charges (EB-2023-0017)

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0017

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit - individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.86
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	\$	(1.64)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0039
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2023-0017

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 12 months its monthly average peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.04
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0195
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0042
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	\$/kWh	(0.0027)
Rate Rider for Prospective LRAM Disposition (2024) - effective until December 31, 2024	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
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EB-2023-0017

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 12 months its monthly average peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be 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 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	122.75
Distribution Volumetric Rate	\$/kW	5.4658
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	1.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.5728
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	\$/kW	(1.0448)
Rate Rider for Prospective LRAM Disposition (2024) - effective until December 31, 2024	\$/kW	(0.0960)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8997
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.4680

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
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EB-2023-0017

LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. 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 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10,318.73
Distribution Volumetric Rate	\$/kW	3.0618
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	0.9106
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.7457
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	\$/kW	(1.4986)
Rate Rider for Prospective LRAM Disposition (2024) - effective until December 31, 2024	\$/kW	0.6081
Retail Transmission Rate - Network Service Rate	\$/kW	5.3666
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	0.9849
Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.4523

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0017

DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION

This classification applies to a customer whose premises is serviced by a dedicated Transformer Station. 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 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.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	43,794.19
Distribution Volumetric Rate	\$/kW	4.1680
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	1.0110
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.8782
Rate Rider for Disposition of Account 1575 (2020) - effective until December 31, 2024	\$/kW	(1.4215)
Rate Rider for Prospective LRAM Disposition (2024) - effective until December 31, 2024	\$/kW	(0.0954)
Retail Transmission Rate - Network Service Rate	\$/kW	5.3666
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	0.9849

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2023-0017

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.63
Rate Rider for Disposition of Account 1575 (2020) (per connection) - effective until December 31, 2024	\$	(0.69)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) (per connection) - effective until December 31, 2024	\$	0.90
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2023-0017

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	14.15
Rate Rider for Disposition of Account 1575 (2020) (per connection) - effective until December 31, 2024	\$	(0.32)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) (per connection) - effective until December 31, 2024	\$	0.49
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5681
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2580

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2023-0017

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved Ontario Energy Board street lighting load shape profile. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.00
Rate Rider for Disposition of Account 1575 (2020) (per connection) - effective until December 31, 2024	\$	(0.06)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) (per connection) - effective until December 31, 2024	\$	0.07
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0016)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5638
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2558

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
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EB-2023-0017

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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
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EB-2023-0017

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 Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute test - residential	\$	50.00
Dispute test - commercial self contained -- MC	\$	105.00
Dispute test - commercial TT -- MC	\$	180.00
Cellular meter reading charge	\$	7.50

Non-Payment of Account

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

Other

Service layout - residential	\$	110.00
Service layout - commercial	\$	150.00
Overtime locate	\$	60.00
Disposal of concrete poles	\$	95.00
Missed service appointment	\$	65.00
Service call - customer owned equipment	\$	30.00
Same day open trench	\$	170.00
Scheduled day open trench	\$	100.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	37.78

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2023-0017

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.02
Monthly fixed charge, per retailer	\$	46.81
Monthly variable charge, per customer, per retailer	\$/cust.	1.16
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.69
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.69)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.59
Processing fee, per request, applied to the requesting party	\$	1.16
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)	\$	4.68

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	1.0311
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0207
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

GROSS LOAD BILLING NOTE

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

Appendix B
2025 IRM Rate Generator Model

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Quick Link
Ontario Energy Board's 2025 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name: ENWIN Utilities Ltd.

Assigned EB Number: EB-2024-0019

Name of Contact and Title: Claire Bebbington, Director, Regulatory Affairs

Phone Number: (519) 251-7300 ext 886

Email Address: regulatory@enwin.com

Rate Effective Date: Wednesday, January 1, 2025

Rate-Setting Method: Price Cap IR

1. Select the last Cost of Service rebasing year: 2020

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes.

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.

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

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

ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2022

For instructions to complete tabs 3 to 7 of the IRM Rate Generator Model, refer to the IRM Rate Generator Model Tabs 3-7 Instructions document posted on the OEB's 2025 Electricity Distribution Rates webpage.

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis.

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was last approved on a final basis.

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

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

ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2022

4. Select the earliest vintage year in which there is a balance in Account 1595.
(e.g. If 2017 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2017.)

2021

5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?

Yes

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

Yes

7. Retail Transmission Service Rates: ENWIN Utilities Ltd. is: Transmission Connected

8. Have you transitioned to fully fixed rates? Yes

9. Do you want to update your low voltage service rate? No

- Legend**
- Pale green cells represent input cells.
 - Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
 - Red cells represent flags to identify either non-matching values or incorrect user selections.
 - Pale grey cells represent auto-populated RRR data.
 - White cells contain fixed values, automatically generated values or formulae.

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁵	1580
Variance WMS – Sub-account CBR Class A ⁵	1580
Variance WMS – Sub-account CBR Class B ⁵	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power ⁷	1588
RSVA - Global Adjustment ⁴	1589
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595
RSVA - Global Adjustment requested for disposition	1589
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	
Total Group 1 Balance requested for disposition	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568
Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation⁶	1509
Total Group 1 balance including Account 1568 and Account 1509 requested for disposition	

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

¹ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

⁴ New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-up/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

⁵ RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class B.

⁶ Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

2021

2022

Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments ¹ during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments ¹ during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments ¹ during 2022	Closing Interest Amounts as of Dec 31, 2022
0				0	0				0	0				0	0				0
0				0	0				0	0			(302,060)	(302,060)	0			(2,839)	(2,839)
0				0	0				0	0			6,032,158	6,032,158	0			101,275	101,275
0				0	0				0	0			0	0	0			0	0
0				0	0				0	0			(338,264)	(338,264)	0			(7,400)	(7,400)
0				0	0				0	0			5,957,900	5,957,900	0			113,284	113,284
0				0	0				0	0			1,375,988	1,375,988	0			20,904	20,904
0				0	0				0	0			305,851	305,851	0			3,744	3,744
0				0	0				0	0			(2,441,564)	(2,441,564)	0			(45,698)	(45,698)
0			11,556	11,556	0			57,530	57,530	11,556	(29,299)	0	0	(17,742)	57,530	(329)	0	(112)	57,089
0			0	0	0			0	0	0	1,136,727	1,164,975	0	(28,248)	0	(8,422)	19,708	(263)	(28,393)
0			0	0	0			0	0	0	0	0	0	0	0	0	0	0	0
0			0	0	0			0	0	0				0	0				0
0	0	0	0	0	0	0	0	0	0	0	0	0	(2,441,564)	(2,441,564)	0	0	0	(45,698)	(45,698)
0	0	0	11,556	11,556	0	0	0	57,530	57,530	11,556	1,107,429	1,164,975	13,031,573	12,985,583	57,530	(8,751)	19,708	228,594	257,665
0	0	0	11,556	11,556	0	0	0	57,530	57,530	11,556	1,107,429	1,164,975	10,590,009	10,544,019	57,530	(8,751)	19,708	182,896	211,967
0			(14,523)	(14,523)	0			(59)	(59)	(14,523)	0	0	0	(14,523)	(59)	(243)	0	0	(302)
0			0	0	0			0	0	0				0	0				0
0	0	0	(2,966)	(2,966)	0	0	0	57,471	57,471	(2,966)	1,107,429	1,164,975	10,590,009	10,529,496	57,471	(8,994)	19,708	182,896	211,665

2023										2024			
Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments ¹ during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments ¹ during 2023	Closing Interest Amounts as of Dec 31, 2023	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2024	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2024
0			0	0	0			0	0			0	0
(302,060)	(178,831)	(51,057)	0	(429,835)	(2,839)	(14,958)	(1,053)	0	(16,744)	(251,004)	(14,449)	(178,831)	(2,295)
6,032,158	(1,997,746)	1,647,671	0	2,386,741	101,275	196,079	36,182	0	261,172	4,384,487	286,290	(1,997,746)	(25,118)
0	0	0	0	0	0	0	0	0	0			0	0
(338,264)	263,428	(185,362)	0	110,526	(7,400)	(10,907)	(3,897)	0	(14,410)	(152,902)	(11,217)	263,428	(3,193)
5,957,900	1,792,078	3,477,701	0	4,272,277	113,284	161,339	74,747	0	199,876	2,480,199	163,663	1,792,078	36,213
1,375,988	2,039,229	207,924	0	3,207,293	20,904	101,844	3,681	0	119,067	1,168,064	76,152	2,039,229	42,915
305,851	(65,378)	(13,915)	0	254,388	3,744	31,321	(2,036)	0	37,101	319,766	21,912	(65,378)	15,189
(2,441,564)	981,400	(1,685,832)	0	225,668	(45,698)	48,695	(37,200)	0	40,197	(755,732)	(46,624)	981,400	86,821
(17,742)	(26)		0	(17,769)	57,089	(896)		0	56,193			(17,769)	56,193
(28,248)	76,327		0	48,079	(28,393)	2,096		25,592	(705)			48,079	(705)
0	(3,024,371)	(3,382,608)		358,237	0	92,577	(74,665)	1,929	169,171			358,237	169,171
0				0	0				0			0	0
(2,441,564)	981,400	(1,685,832)	0	225,668	(45,698)	48,695	(37,200)	0	40,197	(755,732)	(46,624)	981,400	86,821
12,985,583	(1,095,291)	1,700,355	0	10,189,938	257,665	558,496	32,959	27,520	810,722	7,948,611	522,352	2,241,327	288,370
10,544,019	(113,890)	14,523	0	10,415,606	211,967	607,191	(4,241)	27,520	850,919	7,192,879	475,728	3,222,727	375,191
(14,523)	0	(14,523)	0	0	(302)		(302)		0			0	0
0				0	0				0			0	0
10,529,496	(113,890)	(0)	0	10,415,606	211,665	607,191	(4,543)	27,520	850,919	7,192,879	475,728	3,222,727	375,191

Projected Interest on Dec-31-2024 Balances				2.1.7 RRR ⁵		
Projected Interest from Jan 1, 2024 to Dec 31, 2024 on Dec 31, 2023 balance adjusted for disposition during 2024 ²	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2023 balance adjusted for disposition during 2024 ²	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2023	Variance RRR vs. 2023 Balance (Principal + Interest)
		0	0		0	0
(9,559)		(11,853)	(190,685)		(446,579)	0
(106,780)		(131,898)	(2,129,644)		2,744,030	96,117
		0	0		0	0
14,080		10,887	274,316		96,117	0
95,787		131,999	1,924,077		4,472,153	0
108,997		151,912	2,191,141		3,326,360	0
(3,494)		11,694	(53,683)		291,489	0
52,456		139,277	1,120,678		265,866	0
(950)		55,244	37,475	Yes	38,424	0
2,570		1,865	0	No	47,374	0
19,148		188,319	0	No	527,407	0
				No		
		0	0			0
52,456	0	139,277	1,120,678		265,866	0
119,799	0	408,169	2,052,996		11,000,659	0
172,255	0	547,446	3,173,674		11,266,525	0
		0	0		0	0
		0	0			0
172,255	0	547,446	3,173,674		11,266,525	0

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2021) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	617,054,533	0	7,657,396	0			617,054,533	0		-88%		82,208
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	251,635,655	0	32,397,239	0			251,635,655	0		21%		8,427
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	826,768,161	2,075,751	692,408,499	1,746,071	9,549,981	18,229	817,218,180	2,057,522		168%		836
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	188,323,924	371,859	87,072,029	193,826	101,251,895	178,033	87,072,029	193,826		-12%		4
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	195,544,001	371,189	116,481,944	238,472	79,062,057	132,718	116,481,944	238,472		11%		3
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,311,200	0	2,211,082	0			2,311,200	0		0%		745
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	690,257	1,920	40,705	112			690,257	1,920		0%		476
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,620,372	19,106	6,602,010	19,053			6,620,372	19,106		0%		24,975
Total		2,088,948,103	2,839,826	944,870,903	2,197,534	189,863,933	328,980	1,899,084,170	2,510,846	0	100%	0	117,674

Threshold Test

Total Claim (including Account 1568 and 1509)	\$3,173,674
Total Claim for Threshold Test (All Group 1 Accounts)	\$3,173,674
Threshold Test (Total claim per kWh) ²	\$0.0015

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

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.
² The Threshold Test does not include the amount in 1568.
³ The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP		allocated based on distribution revenues			
				1550	1551	1580	1584	1586	1588	1509	1595_(2021)	1568
RESIDENTIAL SERVICE CLASSIFICATION	29.5%	90.7%	32.5%	0	(172,955)	(602,837)	568,353	647,241	(17,443)	(32,841)	0	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	12.0%	9.3%	13.3%	0	(17,729)	(245,838)	231,775	263,946	(7,113)	7,781	0	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	39.6%	0.0%	43.0%	0	0	(798,389)	761,515	867,214	(23,101)	62,809	0	
LARGE USE - REGULAR SERVICE CLASSIFICATION	9.0%	0.0%	4.6%	0	0	(85,066)	173,460	197,537	(2,461)	(4,489)	0	
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	9.4%	0.0%	6.1%	0	0	(113,798)	180,111	205,110	(3,293)	4,016	0	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	0	0	(2,258)	2,129	2,424	(65)	56	0	
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	(674)	636	724	(20)	(41)	0	
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	0	0	(6,468)	6,098	6,944	(187)	184	0	
Total	100.0%	100.0%	100.0%	0	(190,685)	(1,855,328)	1,924,077	2,191,141	(53,683)	0	37,475	0

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

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)? (If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)? (If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2023	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,806,675	3,115,575
		kW	7,989	7,800
		Class A/B	A	B
Customer 2	LARGE USE - REGULAR SERVICE CLASSIFICATION	kWh	23,288,713	10,331,484
		kW	40,951	31,921
		Class A/B	A	B
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	3,654,258	2,860,495
		kW	7,109	6,464
		Class A/B	A	B
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,452,931	989,735
		kW	3,225	2,513
		Class A/B	B	A

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. If a customer transitioned from Class B to A in 2021, exclude this customer's consumption for 2021 but include this customer's consumption in 2022 as they were a Class A customer for the full year).

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

Rate Class	Rate Class		2023	
			kWh	kW
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	279,973,588	
		kW		646,868
Rate Class 2	LARGE USE - REGULAR SERVICE CLASSIFICATION	kWh	52,451,960	
		kW		112,294
Rate Class 3	DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kWh	116,481,944	
		kW		238,472



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Year the Account 1589 GA Balance Last Disposed

2022

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

		Total	2023
Non-RPP Consumption Less WMP Consumption	A	944,870,903	944,870,903
Less Class A Consumption for Partial Year Class A Customers	B	30,739,381	30,739,381
Less Consumption for Full Year Class A Customers	C	448,907,491	448,907,491
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	465,224,030	465,224,030
All Class B Consumption for Transition Customers	E	17,760,484	17,760,484
Transition Customers' Portion of Total Consumption	F = E/D	3.82%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$ 1,120,678
Transition Customers Portion of GA Balance	H=F*G	\$ 42,783
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 1,077,894

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		4				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2023	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		3,115,575	3,115,575	17.54%	\$ 7,505	\$ 625
Customer 2		10,331,484	10,331,484	58.17%	\$ 24,887	\$ 2,074
Customer 3		2,860,495	2,860,495	16.11%	\$ 6,891	\$ 574
Customer 4		1,452,931	1,452,931	8.18%	\$ 3,500	\$ 292
Total		17,760,484	17,760,484	100.00%	\$ 42,783	

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable.

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements)

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2023 Consumption excluding WMP	Total Metered 2023 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2023 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2023 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
	kWh	kWh	kWh	kWh					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	7,657,396	0	0	7,657,396	1.7%	\$18,446	\$0.0024	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	32,397,239	0	0	32,397,239	7.2%	\$78,042	\$0.0024	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	692,408,499	279,973,588	14,879,669	397,555,242	88.8%	\$957,670	\$0.0024	kWh
LARGE USE - REGULAR SERVICE CLASSIFICATION	kWh	87,072,029	52,451,960	33,620,196	999,873	0.2%	\$2,409	\$0.0024	kWh
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kWh	116,481,944	116,481,944	0	0	0.0%	\$0	\$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,211,082	0	0	2,211,082	0.5%	\$5,326	\$0.0024	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	40,705	0	0	40,705	0.0%	\$98	\$0.0024	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	6,602,010	0	0	6,602,010	1.5%	\$15,904	\$0.0024	kWh
Total		944,870,903	448,907,491	48,499,865	447,463,547	100.0%	\$1,077,895		

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Year Account 1580 CBR Class B was Last Disposed 2022

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

		Total	2023
Total Consumption Less WMP Consumption	A	1,899,084,170	1,899,084,170
Less Class A Consumption for Partial Year Class A Customers	B	30,739,381	30,739,381
Less Consumption for Full Year Class A Customers	C	448,907,491	448,907,491
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,419,437,298	1,419,437,298
All Class B Consumption for Transition Customers	E	17,760,484	17,760,484
Transition Customers' Portion of Total Consumption	F = E/D	1.25%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$	274,316
Transition Customers Portion of CBR Class B Balance	H=F*G	\$	3,432
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	270,883

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers	4							
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2023	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments	Revised Monthly Payment		
Customer 1	3,115,575	3,115,575	17.54%	\$	602	\$	50	\$ -
Customer 2	10,331,484	10,331,484	58.17%	\$	1,997	\$	166	\$ -
Customer 3	2,860,495	2,860,495	16.11%	\$	553	\$	46	\$ -
Customer 4	1,452,931	1,452,931	8.18%	\$	281	\$	23	\$ -
Total	17,760,484	17,760,484	100.00%	\$	3,432	\$	286	\$ -

If the CBR Class B rate rider calculated in tab 6.2 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

The year Account 1580 CBR Class B was last disposed

2022

	Total Metered 2023 Consumption Minus WMP		Total Metered 2023 Consumption for Full Year Class A Customers		Total Metered 2023 Consumption for Transition Customers		Metered 2023 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
	kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	617,054,533	0	0	0	0	617,054,533	0	44.0%	\$119,250	\$0.0000	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	251,635,655	0	0	0	0	251,635,655	0	18.0%	\$48,630	\$0.0000	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	817,218,180	2,057,522	279,973,588	646,868	14,879,669	522,364,924	1,375,556	37.3%	\$100,950	\$0.0000	kW
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	87,072,039	193,826	52,451,960	112,294	33,620,196	999,873	8,659	0.1%	\$193	\$0.0000	kW
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	116,481,944	238,472	116,481,944	238,472	0	0	0	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$	2,311,200	0	0	0	0	2,311,200	0	0.2%	\$447	\$0.0000	\$
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$	690,257	1,920	0	0	0	690,257	1,920	0.0%	\$133	\$0.0000	\$
STREET LIGHTING SERVICE CLASSIFICATION	\$	6,620,372	19,106	0	0	0	6,620,372	19,106	0.5%	\$1,279	\$0.0000	\$
Total		1,899,084,170	2,510,846	448,907,491	997,633	48,499,865	1,401,676,814	1,405,241	100.0%	\$270,882	\$0.0000	

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

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
LRAM Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
Account 1509 Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider	Account 1509 Rate Rider ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	617,054,533	0	617,054,533	0	389,518	0.0006	0.0000	0.0000	0.00	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	251,635,655	0	251,635,655	0	232,821	0.0009	0.0000	0.0000	0.00	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	826,768,161	2,075,751	817,218,180	2,057,522	1,691,539	0.8149	(0.3993)	0.0000	0.00	
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	188,323,924	371,859	87,072,029	193,826	366,509	0.9856	(0.4516)	0.0000	0.00	
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	195,544,001	371,189	116,481,944	238,472	389,236	1.0486	(0.4910)	0.0000	0.00	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$	2,311,200	0	2,311,200	0	2,286	0.26	0.0000	0.0000	0.00	
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$	690,257	1,920	690,257	1,920	625	0.11	0.0000	0.0000	0.00	
STREET LIGHTING SERVICE CLASSIFICATION	\$	6,620,372	19,106	6,620,372	19,106	6,571	0.02	0.0000	0.0000	0.00	

At EnWin's request OEB Staff has modified sheet 7 to have the Rate Rider for Deferral/Variance Account disposition (2024) be by per connection for USL, sentinel and streetlighting.

¹ When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.

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

³ The amounts in this sub-account are recovered based on a monthly fixed charge, using the most recent calendar-year actual number of customers for each rate class as the denominator, similar to the recovery of other Account 1509 sub-accounts per the June 17, 2021 Report of the OEB, Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-0133).

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2020	2025
OEB-Approved Rate Base	\$ 245,750,190	\$ 245,750,190
OEB-Approved Regulatory Taxable Income	\$ 3,662,487	\$ 3,662,487
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 549,373
Provincial Taxes Payable		\$ 421,186
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	\$ 970,559	\$ 970,559
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ 970,559	\$ 970,559
Grossed-up Income Taxes	\$ 1,320,489	\$ 1,320,489
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

Notes

1. The appropriate Federal and Ontario small business rates are calculated in the Income/PILs Workform. The Federal and Ontario small business deduction:

- a. is applicable if taxable capital is below \$10 million.
- b. is phased out with taxable capital of more than \$10 million.
- c. is completely eliminated when the taxable capital is \$50 million or more.

This is effective for taxation years starting in 2023. Prior to 2023, the small business deduction was completely eliminated when taxable capital was \$15 million or more.

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

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	617,054,533		0	0.00
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	251,635,655		0	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	826,768,161	2,075,751	0	0
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	188,323,924	371,859	0	0
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	195,544,001	371,189	0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,311,200		0	#DIV/0!

ENWIN unique case - amounts for this class were divided by number of customers/connections

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124	617,054,533	0	1.0311	636,244,929
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077	617,054,533	0	1.0311	636,244,929
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	251,635,655	0	1.0311	259,461,523
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	251,635,655	0	1.0311	259,461,523
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8997	826,768,161	2,075,751		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load B	\$/kW	2.4680	826,768,161	2,075,751		
Large Use - Regular Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.3666	188,323,924	371,859		
Large Use - Regular Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	0.9849	188,323,924	371,859		
Large Use - Regular Service Classification	Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Not	\$/kW	2.4523	188,323,924	371,859		
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.3666	195,544,001	371,189		
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	0.9849	195,544,001	371,189		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	2,311,200	0	1.0311	2,383,078
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	2,311,200	0	1.0311	2,383,078
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5681	690,257	1,920		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2580	690,257	1,920		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5638	6,620,372	19,106		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2558	6,620,372	19,106		

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Uniform Transmission Rates		Unit	2023 Jan to Jun		2023 Jul to Dec		2024 Jan to Jun		2024 Jul to Dec		2025
Rate Description			Rate		Rate		Rate		Rate		Rate
Network Service Rate		kW	\$ 5.60	\$ 5.37	\$ 5.78	\$ 6.12	\$ 6.12				\$ 6.12
Line Connection Service Rate		kW	\$ 0.92	\$ 0.88	\$ 0.95	\$ 0.95	\$ 0.95				\$ 0.95
Transformation Connection Service Rate		kW	\$ 3.10	\$ 2.98	\$ 3.21	\$ 3.21	\$ 3.21				\$ 3.21

Hydro One Sub-Transmission Rates		Unit	2023		2024		2025
Rate Description			Rate		Rate		Rate
Network Service Rate		kW	\$ 4.6545	\$ 4.9103	\$ 4.9103	\$ 4.9103	\$ 4.9103
Line Connection Service Rate		kW	\$ 0.6056	\$ 0.6537	\$ 0.6537	\$ 0.6537	\$ 0.6537
Transformation Connection Service Rate		kW	\$ 2.8924	\$ 3.3041	\$ 3.3041	\$ 3.3041	\$ 3.3041
Both Line and Transformation Connection Service Rate		kW	\$ 3.4980	\$ 3.9578	\$ 3.9578	\$ 3.9578	\$ 3.9578

If needed, add extra host here. (I)		Unit	2023		2024		2025
Rate Description			Rate		Rate		Rate
Network Service Rate		kW					
Line Connection Service Rate		kW					
Transformation Connection Service Rate		kW					
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -	\$ -	\$ -

If needed, add extra host here. (II)		Unit	2023		2024		2025
Rate Description			Rate		Rate		Rate
Network Service Rate		kW					
Line Connection Service Rate		kW					
Transformation Connection Service Rate		kW					
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -	\$ -	\$ -
			Historical 2022		Current 2023		Forecast 2024
Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$					

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	318,991	\$5.60	\$ 1,786,350	203,497	\$0.92	\$ 187,217	261,549	\$3.10	\$ 810,802	\$ 998,019
February	320,443	\$5.60	\$ 1,794,481	214,173	\$0.92	\$ 197,039	259,579	\$3.10	\$ 804,695	\$ 1,001,734
March	269,039	\$5.60	\$ 1,506,618	192,319	\$0.92	\$ 176,933	237,876	\$3.10	\$ 737,416	\$ 914,349
April	253,225	\$5.60	\$ 1,418,060	258,393	\$0.92	\$ 237,722	315,102	\$3.10	\$ 976,816	\$ 1,214,538
May	371,541	\$5.60	\$ 2,080,630	256,549	\$0.92	\$ 236,025	294,012	\$3.10	\$ 911,437	\$ 1,147,462
June	388,299	\$5.60	\$ 2,174,474	273,753	\$0.92	\$ 251,853	318,880	\$3.10	\$ 988,528	\$ 1,240,381
July	452,353	\$5.37	\$ 2,429,134	304,274	\$0.88	\$ 267,761	370,791	\$2.98	\$ 1,104,958	\$ 1,372,719
August	394,339	\$5.37	\$ 2,117,602	257,399	\$0.88	\$ 226,511	315,852	\$2.98	\$ 941,238	\$ 1,167,749
September	449,303	\$5.37	\$ 2,412,757	325,989	\$0.88	\$ 286,870	354,247	\$2.98	\$ 1,055,656	\$ 1,342,526
October	346,751	\$5.37	\$ 1,862,053	214,344	\$0.88	\$ 188,623	299,956	\$2.98	\$ 893,869	\$ 1,082,492
November	296,788	\$5.37	\$ 1,593,752	169,383	\$0.88	\$ 149,057	262,704	\$2.98	\$ 782,858	\$ 931,915
December	315,907	\$5.37	\$ 1,696,421	209,573	\$0.88	\$ 184,424	263,317	\$2.98	\$ 784,685	\$ 969,109
Total	4,176,979	\$ 5.48	\$ 22,872,331	2,879,646	\$ 0.90	\$ 2,590,036	3,553,865	\$ 3.04	\$ 10,792,957	\$ 13,382,993

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January		\$0.0000			\$0.0000			\$0.0000		\$ -
February		\$0.0000			\$0.0000			\$0.0000		\$ -
March		\$0.0000			\$0.0000			\$0.0000		\$ -
April		\$0.0000			\$0.0000			\$0.0000		\$ -
May		\$0.0000			\$0.0000			\$0.0000		\$ -
June		\$0.0000			\$0.0000			\$0.0000		\$ -
July		\$0.0000			\$0.0000			\$0.0000		\$ -
August		\$0.0000			\$0.0000			\$0.0000		\$ -
September		\$0.0000			\$0.0000			\$0.0000		\$ -
October		\$0.0000			\$0.0000			\$0.0000		\$ -
November		\$0.0000			\$0.0000			\$0.0000		\$ -
December		\$0.0000			\$0.0000			\$0.0000		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	318,991	\$ 5,6000	\$ 1,786,350	203,497	\$ 0.9200	\$ 187,217	261,549	\$ 3.1000	\$ 810,802	\$ 998,019
February	320,443	\$ 5,6000	\$ 1,794,481	214,173	\$ 0.9200	\$ 197,039	259,579	\$ 3.1000	\$ 804,695	\$ 1,001,734
March	269,039	\$ 5,6000	\$ 1,506,618	192,319	\$ 0.9200	\$ 176,933	237,876	\$ 3.1000	\$ 737,416	\$ 914,349
April	253,225	\$ 5,6000	\$ 1,418,060	258,393	\$ 0.9200	\$ 237,722	315,102	\$ 3.1000	\$ 976,816	\$ 1,214,538
May	371,541	\$ 5,6000	\$ 2,080,630	256,549	\$ 0.9200	\$ 236,025	294,012	\$ 3.1000	\$ 911,437	\$ 1,147,462
June	388,299	\$ 5,6000	\$ 2,174,474	273,753	\$ 0.9200	\$ 251,853	318,880	\$ 3.1000	\$ 988,528	\$ 1,240,381
July	452,353	\$ 5,3700	\$ 2,429,134	304,274	\$ 0.8800	\$ 267,761	370,791	\$ 2.9800	\$ 1,104,958	\$ 1,372,719
August	394,339	\$ 5,3700	\$ 2,117,602	257,399	\$ 0.8800	\$ 226,511	315,852	\$ 2.9800	\$ 941,238	\$ 1,167,749
September	449,303	\$ 5,3700	\$ 2,412,757	325,989	\$ 0.8800	\$ 286,870	354,247	\$ 2.9800	\$ 1,055,656	\$ 1,342,526
October	346,751	\$ 5,3700	\$ 1,862,053	214,344	\$ 0.8800	\$ 188,623	299,956	\$ 2.9800	\$ 893,869	\$ 1,082,492
November	296,788	\$ 5,3700	\$ 1,593,752	169,383	\$ 0.8800	\$ 149,057	262,704	\$ 2.9800	\$ 782,858	\$ 931,915
December	315,907	\$ 5,3700	\$ 1,696,421	209,573	\$ 0.8800	\$ 184,424	263,317	\$ 2.9800	\$ 784,685	\$ 969,109
Total	4,176,979	\$ 5.48	\$ 22,872,331	2,879,646	\$ 0.90	\$ 2,590,036	3,553,865	\$ 3.04	\$ 10,792,957	\$ 13,382,993

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 13,382,993

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

The purpose of this sheet is to calculate the expected billing when current 2024 Uniform Transmission Rates are applied against historical 2023 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	318,991	\$ 5,7800	\$ 1,843,768	203,497	\$ 0.9500	\$ 193,322	261,549	\$ 3.2100	\$ 839,572	\$ 1,032,894
February	320,443	\$ 5,7800	\$ 1,852,161	214,173	\$ 0.9500	\$ 203,464	259,579	\$ 3.2100	\$ 833,249	\$ 1,036,713
March	269,039	\$ 5,7800	\$ 1,555,045	192,319	\$ 0.9500	\$ 182,703	237,876	\$ 3.2100	\$ 763,582	\$ 946,285
April	253,225	\$ 5,7800	\$ 1,463,641	258,393	\$ 0.9500	\$ 245,473	315,102	\$ 3.2100	\$ 1,011,477	\$ 1,256,951
May	371,541	\$ 5,7800	\$ 2,147,507	256,549	\$ 0.9500	\$ 243,722	294,012	\$ 3.2100	\$ 943,779	\$ 1,187,500
June	388,299	\$ 5,7800	\$ 2,244,368	273,753	\$ 0.9500	\$ 260,065	318,880	\$ 3.2100	\$ 1,023,605	\$ 1,283,670
July	452,353	\$ 6.1200	\$ 2,768,400	304,274	\$ 0.9500	\$ 289,060	370,791	\$ 3.2100	\$ 1,190,239	\$ 1,479,299
August	394,339	\$ 6.1200	\$ 2,413,355	257,399	\$ 0.9500	\$ 244,529	315,852	\$ 3.2100	\$ 1,013,885	\$ 1,258,414
September	449,303	\$ 6.1200	\$ 2,749,734	325,989	\$ 0.9500	\$ 309,690	354,247	\$ 3.2100	\$ 1,137,133	\$ 1,446,822
October	346,751	\$ 6.1200	\$ 2,122,116	214,344	\$ 0.9500	\$ 203,627	299,956	\$ 3.2100	\$ 962,859	\$ 1,166,486
November	296,788	\$ 6.1200	\$ 1,816,343	169,383	\$ 0.9500	\$ 160,914	262,704	\$ 3.2100	\$ 843,280	\$ 1,004,194
December	315,907	\$ 6.1200	\$ 1,933,351	209,573	\$ 0.9500	\$ 199,094	263,317	\$ 3.2100	\$ 845,248	\$ 1,044,342
Total	4,176,979	\$ 5.96	\$ 24,909,789	2,879,646	\$ 0.95	\$ 2,735,664	3,553,865	\$ 3.21	\$ 11,407,907	\$ 14,143,570

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
February	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
March	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
April	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
May	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
June	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
July	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
August	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
September	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
October	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
November	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
December	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	318,991	\$ 5,7800	\$ 1,843,768	203,497	\$ 0.9500	\$ 193,322	261,549	\$ 3.2100	\$ 839,572	\$ 1,032,894
February	320,443	\$ 5,7800	\$ 1,852,161	214,173	\$ 0.9500	\$ 203,464	259,579	\$ 3.2100	\$ 833,249	\$ 1,036,713
March	269,039	\$ 5,7800	\$ 1,555,045	192,319	\$ 0.9500	\$ 182,703	237,876	\$ 3.2100	\$ 763,582	\$ 946,285
April	253,225	\$ 5,7800	\$ 1,463,641	258,393	\$ 0.9500	\$ 245,473	315,102	\$ 3.2100	\$ 1,011,477	\$ 1,256,951
May	371,541	\$ 5,7800	\$ 2,147,507	256,549	\$ 0.9500	\$ 243,722	294,012	\$ 3.2100	\$ 943,779	\$ 1,187,500
June	388,299	\$ 5,7800	\$ 2,244,368	273,753	\$ 0.9500	\$ 260,065	318,880	\$ 3.2100	\$ 1,023,605	\$ 1,283,670
July	452,353	\$ 6.1200	\$ 2,768,400	304,274	\$ 0.9500	\$ 289,060	370,791	\$ 3.2100	\$ 1,190,239	\$ 1,479,299
August	394,339	\$ 6.1200	\$ 2,413,355	257,399	\$ 0.9500	\$ 244,529	315,852	\$ 3.2100	\$ 1,013,885	\$ 1,258,414
September	449,303	\$ 6.1200	\$ 2,749,734	325,989	\$ 0.9500	\$ 309,690	354,247	\$ 3.2100	\$ 1,137,133	\$ 1,446,822
October	346,751	\$ 6.1200	\$ 2,122,116	214,344	\$ 0.9500	\$ 203,627	299,956	\$ 3.2100	\$ 962,859	\$ 1,166,486
November	296,788	\$ 6.1200	\$ 1,816,343	169,383	\$ 0.9500	\$ 160,914	262,704	\$ 3.2100	\$ 843,280	\$ 1,004,194
December	315,907	\$ 6.1200	\$ 1,933,351	209,573	\$ 0.9500	\$ 199,094	263,317	\$ 3.2100	\$ 845,248	\$ 1,044,342
Total	4,176,979	\$ 5.96	\$ 24,909,789	2,879,646	\$ 0.95	\$ 2,735,664	3,553,865	\$ 3.21	\$ 11,407,907	\$ 14,143,570

Low Voltage Switchgear Credit (if applicable)	\$ -
Total including deduction for Low Voltage Switchgear Credit	\$ 14,143,570

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2025 Uniform Transmission Rates are applied against historical 2023 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	318,991	\$ 6.1200	\$ 1,952,225	203,497	\$ 0.9500	\$ 193,322	261,549	\$ 3.2100	\$ 839,572	\$ 1,032,894
February	320,443	\$ 6.1200	\$ 1,961,111	214,173	\$ 0.9500	\$ 203,464	259,579	\$ 3.2100	\$ 833,249	\$ 1,036,713
March	269,039	\$ 6.1200	\$ 1,646,519	192,319	\$ 0.9500	\$ 182,703	237,876	\$ 3.2100	\$ 763,582	\$ 946,285
April	253,225	\$ 6.1200	\$ 1,549,737	258,393	\$ 0.9500	\$ 245,473	315,102	\$ 3.2100	\$ 1,011,477	\$ 1,256,951
May	371,541	\$ 6.1200	\$ 2,273,831	256,549	\$ 0.9500	\$ 243,722	294,012	\$ 3.2100	\$ 943,779	\$ 1,187,500
June	388,299	\$ 6.1200	\$ 2,376,390	273,753	\$ 0.9500	\$ 260,065	318,880	\$ 3.2100	\$ 1,023,605	\$ 1,283,670
July	452,353	\$ 6.1200	\$ 2,768,400	304,274	\$ 0.9500	\$ 289,060	370,791	\$ 3.2100	\$ 1,190,239	\$ 1,479,299
August	394,339	\$ 6.1200	\$ 2,413,355	257,399	\$ 0.9500	\$ 244,529	315,852	\$ 3.2100	\$ 1,013,885	\$ 1,258,414
September	449,303	\$ 6.1200	\$ 2,749,734	325,989	\$ 0.9500	\$ 309,690	354,247	\$ 3.2100	\$ 1,137,133	\$ 1,446,822
October	346,751	\$ 6.1200	\$ 2,122,116	214,344	\$ 0.9500	\$ 203,627	299,956	\$ 3.2100	\$ 962,859	\$ 1,166,486
November	296,788	\$ 6.1200	\$ 1,816,343	169,383	\$ 0.9500	\$ 160,914	262,704	\$ 3.2100	\$ 843,280	\$ 1,004,194
December	315,907	\$ 6.1200	\$ 1,933,351	209,573	\$ 0.9500	\$ 199,094	263,317	\$ 3.2100	\$ 845,248	\$ 1,044,342
Total	4,176,979	\$ 6.12	\$ 25,563,111	2,879,646	\$ 0.95	\$ 2,735,664	3,553,865	\$ 3.21	\$ 11,407,907	\$ 14,143,570

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
February	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
March	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
April	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
May	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
June	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
July	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
August	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
September	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
October	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
November	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
December	-	\$ 4.9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3.3041	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	318,991	\$ 6.12	\$ 1,952,225	203,497	\$ 0.95	\$ 193,322	261,549	\$ 3.21	\$ 839,572	\$ 1,032,894
February	320,443	\$ 6.12	\$ 1,961,111	214,173	\$ 0.95	\$ 203,464	259,579	\$ 3.21	\$ 833,249	\$ 1,036,713
March	269,039	\$ 6.12	\$ 1,646,519	192,319	\$ 0.95	\$ 182,703	237,876	\$ 3.21	\$ 763,582	\$ 946,285
April	253,225	\$ 6.12	\$ 1,549,737	258,393	\$ 0.95	\$ 245,473	315,102	\$ 3.21	\$ 1,011,477	\$ 1,256,951
May	371,541	\$ 6.12	\$ 2,273,831	256,549	\$ 0.95	\$ 243,722	294,012	\$ 3.21	\$ 943,779	\$ 1,187,500
June	388,299	\$ 6.12	\$ 2,376,390	273,753	\$ 0.95	\$ 260,065	318,880	\$ 3.21	\$ 1,023,605	\$ 1,283,670
July	452,353	\$ 6.12	\$ 2,768,400	304,274	\$ 0.95	\$ 289,060	370,791	\$ 3.21	\$ 1,190,239	\$ 1,479,299
August	394,339	\$ 6.12	\$ 2,413,355	257,399	\$ 0.95	\$ 244,529	315,852	\$ 3.21	\$ 1,013,885	\$ 1,258,414
September	449,303	\$ 6.12	\$ 2,749,734	325,989	\$ 0.95	\$ 309,690	354,247	\$ 3.21	\$ 1,137,133	\$ 1,446,822
October	346,751	\$ 6.12	\$ 2,122,116	214,344	\$ 0.95	\$ 203,627	299,956	\$ 3.21	\$ 962,859	\$ 1,166,486
November	296,788	\$ 6.12	\$ 1,816,343	169,383	\$ 0.95	\$ 160,914	262,704	\$ 3.21	\$ 843,280	\$ 1,004,194
December	315,907	\$ 6.12	\$ 1,933,351	209,573	\$ 0.95	\$ 199,094	263,317	\$ 3.21	\$ 845,248	\$ 1,044,342
Total	4,176,979	\$ 6.12	\$ 25,563,111	2,879,646	\$ 0.95	\$ 2,735,664	3,553,865	\$ 3.21	\$ 11,407,907	\$ 14,143,570

Low Voltage Switchgear Credit (if applicable)	\$ -
Total including deduction for Low Voltage Switchgear Credit	\$ 14,143,570

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124	636,244,929	0	7,889,437	34.2%	8,513,355	0.0134
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	259,461,523	0	3,009,754	13.0%	3,247,773	0.0125
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8997		2,075,751	8,094,807	35.1%	8,734,966	4.2081
Large Use - Regular Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.3666		371,859	1,995,619	8.6%	2,153,438	5.7910
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.3666		371,189	1,992,024	8.6%	2,149,559	5.7910
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	2,383,078	0	27,644	0.1%	29,830	0.0125
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5681		1,920	6,851	0.0%	7,392	3.8503
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5638		19,106	68,091	0.3%	73,475	3.8456

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077	636,244,929	0	4,899,086	36.0%	5,095,459	0.0080
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	259,461,523	0	1,868,123	13.7%	1,943,004	0.0075
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.4680		2,075,751	5,122,954	37.7%	5,328,300	2.5669
Large Use - Regular Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	0.9849		371,859	366,244	2.7%	380,924	1.0244
Large Use - Regular Service Classification	Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.4523		371,859	911,910	6.7%	948,463	2.5506
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	0.9849		371,189	365,584	2.7%	380,238	1.0244
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	2,383,078	0	17,158	0.1%	17,846	0.0075
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2580		1,920	4,335	0.0%	4,509	2.3485
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2558		19,106	43,100	0.3%	44,827	2.3462

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0134	636,244,929	0	8,513,355	34.2%	8,736,640	0.0137
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0125	259,461,523	0	3,247,773	13.0%	3,332,954	0.0128
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.2081		2,075,751	8,734,966	35.1%	8,964,063	4.3185
Large Use - Regular Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.7910		371,859	2,153,438	8.6%	2,209,917	5.9429
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.7910		371,189	2,149,559	8.6%	2,205,937	5.9429
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0125	2,383,078	0	29,830	0.1%	30,612	0.0128
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8503		1,920	7,392	0.0%	7,586	3.9513
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8456		19,106	73,475	0.3%	75,402	3.9465

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080	636,244,929	0	5,095,459	36.0%	5,095,459	0.0080
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	259,461,523	0	1,943,004	13.7%	1,943,004	0.0075
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5669		2,075,751	5,328,300	37.7%	5,328,300	2.5669
Large Use - Regular Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0244		371,859	380,924	2.7%	380,924	1.0244
Large Use - Regular Service Classification	Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5506		371,859	948,463	6.7%	948,463	2.5506
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0244		371,189	380,238	2.7%	380,238	1.0244
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	2,383,078	0	17,846	0.1%	17,846	0.0075
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3485		1,920	4,509	0.0%	4,509	2.3485
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3462		19,106	44,827	0.3%	44,827	2.3462

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2022 value and will be updated by OEB staff at a later date.

Price Escalator	3.60%	Productivity Factor	0.00%
Choose Stretch Factor Group	I	Price Cap Index	3.60%
Associated Stretch Factor Value	0.00%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	29.86				3.60%	30.93	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	31.04		0.0195		3.60%	32.16	0.0202
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	122.75		5.4658		3.60%	127.17	5.6626
LARGE USE - REGULAR SERVICE CLASSIFICATION	10318.73		3.0618		3.60%	10,690.20	3.1720
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	43794.19		4.168		3.60%	45,370.78	4.3180
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	12.63				3.60%	13.08	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	14.15				3.60%	14.66	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	6				3.60%	6.22	0.0000
microFIT SERVICE CLASSIFICATION	4.55					4.55	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2024	January 1, 2025
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

Time-of-Use RPP Prices and Percentages

As of	November 1, 2023		
Off-Peak	\$/kWh	0.0870	63%
Mid-Peak	\$/kWh	0.1220	18%
On-Peak	\$/kWh	0.1820	19%

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	19.30%
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Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	\$	41.39
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Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	37.78	3.60%	39.14

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.02	3.60%	121.23
Monthly fixed charge, per retailer	\$	46.81	3.60%	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.16	3.60%	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.69	3.60%	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.69)	3.60%	(0.71)
Service Transaction Requests (STR)			3.60%	-
Request fee, per request, applied to the requesting party	\$	0.59	3.60%	0.61
Processing fee, per request, applied to the requesting party	\$	1.16	3.60%	1.20
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.68	3.60%	4.85
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)	\$	2.34	3.60%	2.42

* OEB approved inflation rate effective in 2025

** applicable only to LDCs in which the province-wide pole attachment charge applies

*** subject to change pending OEB order on miscellaneous service charges

Appendix C
Proposed 2025 Tariff of Rates and Charges

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0019

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit - individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.93
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$	(0.09)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0137
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
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EB-2024-0019

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 12 months its monthly average peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.16
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0202
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0009
Rate Rider for Prospective LRAM Disposition (2025) - effective until December 31, 2025	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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approved schedules of Rates, Charges and Loss Factors

EB-2024-0019

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 12 months its monthly average peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be 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 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	127.17
Distribution Volumetric Rate	\$/kW	5.6626
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3993)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.8149
Rate Rider for Prospective LRAM Disposition (2025) - effective until December 31, 2025	\$/kW	(0.1014)
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kW	(0.0549)
Retail Transmission Rate - Network Service Rate	\$/kW	4.3185
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5669

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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EB-2024-0019

LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. 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 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10,690.20
Distribution Volumetric Rate	\$/kW	3.1720
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4516)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.9856
Rate Rider for Prospective LRAM Disposition (2025) - effective until December 31, 2025	\$/kW	0.6791
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kW	(0.0698)
Retail Transmission Rate - Network Service Rate	\$/kW	5.9429
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0244
Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5506

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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EB-2024-0019

DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION

This classification applies to a customer whose premises is serviced by a dedicated Transformer Station. 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 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.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	45,370.78
Distribution Volumetric Rate	\$/kW	4.3180
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4910)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	1.0486
Rate Rider for Prospective LRAM Disposition (2025) - effective until December 31, 2025	\$/kW	(0.1047)
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kW	(0.0726)
Retail Transmission Rate - Network Service Rate	\$/kW	5.9429
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0244

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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EB-2024-0019

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.08
Rate Rider for Disposition of Deferral/ Variance Accounts (2025) (per connection) - effective until December 31, 2025	\$	0.26
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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approved schedules of Rates, Charges and Loss Factors

EB-2024-0019

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	14.66
Rate Rider for Disposition of Deferral/ Variance Accounts (2025) (per connection) - effective until December 31, 2025	\$	0.11
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kW	(0.0495)
Retail Transmission Rate - Network Service Rate	\$/kW	3.9513
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3485

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0019

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved Ontario Energy Board street lighting load shape profile. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.22
Rate Rider for Disposition of Deferral/ Variance Accounts (2025) (per connection) - effective until December 31, 2025	\$	0.02
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferred Lost Customer Distribution Revenue Account (2025) - effective until December 31, 2025	\$/kW	(0.0478)
Retail Transmission Rate - Network Service Rate	\$/kW	3.9465
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3462

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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EB-2024-0019

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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

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

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SPECIFIC SERVICE CHARGES

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

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

Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute test - residential	\$	50.00
Dispute test - commercial self contained -- MC	\$	105.00
Dispute test - commercial TT -- MC	\$	180.00
Cellular meter reading charge	\$	7.50

Non-Payment of Account

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

Other

Service layout - residential	\$	110.00
Service layout - commercial	\$	150.00
Overtime locate	\$	60.00
Disposal of concrete poles	\$	95.00
Missed service appointment	\$	65.00
Service call - customer owned equipment	\$	30.00
Same day open trench	\$	170.00
Scheduled day open trench	\$	100.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

ENWIN Utilities Ltd.
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EB-2024-0019

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.85

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	1.0311
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0207
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

GROSS LOAD BILLING NOTE

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

Appendix D
Proposed 2025 Bill Impacts

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 29.86	1	\$ 29.86	\$ 30.93	1	\$ 30.93	\$ 1.07	3.58%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (1.64)	1	\$ (1.64)	\$ -	1	\$ -	\$ 1.64	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 28.22			\$ 30.93	\$ 2.71	9.60%
Line Losses on Cost of Power	\$ 0.1114	23	\$ 2.60	\$ 0.1114	23	\$ 2.60	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	750	\$ 2.93	\$ 0.0006	750	\$ 0.45	\$ (2.48)	-84.62%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ (0.09)	1	\$ (0.09)	\$ (0.09)	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 34.16			\$ 34.31	\$ 0.15	0.42%
RTSR - Network	\$ 0.0124	773	\$ 9.59	\$ 0.0137	773	\$ 10.59	\$ 1.01	10.48%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0077	773	\$ 5.95	\$ 0.0080	773	\$ 6.19	\$ 0.23	3.90%
Sub-Total C - Delivery (including Sub-Total B)			\$ 49.71			\$ 51.09	\$ 1.38	2.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	773	\$ 3.48	\$ 0.0045	773	\$ 3.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	773	\$ 1.08	\$ 0.0014	773	\$ 1.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	473	\$ 41.11	\$ 0.0870	473	\$ 41.11	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1820	143	\$ 25.94	\$ 0.1820	143	\$ 25.94	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 138.03			\$ 139.41	\$ 1.38	1.00%
HST	13%		\$ 17.94	13%		\$ 18.12	\$ 0.18	1.00%
Ontario Electricity Rebate	19.3%		\$ (26.64)	19.3%		\$ (26.91)	\$ (0.27)	-
Total Bill on TOU			\$ 129.34			\$ 130.63	\$ 1.30	1.00%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.04	1	\$ 31.04	\$ 32.16	1	\$ 32.16	\$ 1.12	3.61%
Distribution Volumetric Rate	\$ 0.0195	2000	\$ 39.00	\$ 0.0202	2000	\$ 40.40	\$ 1.40	3.59%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0028	2000	\$ (5.60)	-\$ 0.0001	2000	\$ (0.20)	\$ 5.40	-96.43%
Sub-Total A (excluding pass through)			\$ 64.44			\$ 72.36	\$ 7.92	12.29%
Line Losses on Cost of Power	\$ 0.1114	62	\$ 6.93	\$ 0.1114	62	\$ 6.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0009	2,000	\$ 1.80	\$ (6.60)	-78.57%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	-\$ 0.0001	2,000	\$ (0.20)	\$ (0.20)	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 80.19			\$ 81.31	\$ 1.12	1.40%
RTSR - Network	\$ 0.0116	2,062	\$ 23.92	\$ 0.0128	2,062	\$ 26.40	\$ 2.47	10.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	2,062	\$ 14.85	\$ 0.0075	2,062	\$ 15.47	\$ 0.62	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 118.96			\$ 123.17	\$ 4.21	3.54%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,062	\$ 9.28	\$ 0.0045	2,062	\$ 9.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,062	\$ 2.89	\$ 0.0014	2,062	\$ 2.89	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	1,260	\$ 109.62	\$ 0.0870	1,260	\$ 109.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1820	380	\$ 69.16	\$ 0.1820	380	\$ 69.16	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 354.07			\$ 358.29	\$ 4.21	1.19%
HST 13%			\$ 46.03	13%		\$ 46.58	\$ 0.55	1.19%
Ontario Electricity Rebate 19.3%			\$ (68.34)	19.3%		\$ (69.15)	\$ (0.81)	-
Total Bill on TOU			\$ 331.77			\$ 335.71	\$ 3.95	1.19%

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

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

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	82,000	kWh
Demand	200	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 122.75	1	\$ 122.75	\$ 127.17	1	\$ 127.17	\$ -4.42	3.60%
Distribution Volumetric Rate	\$ 5.4658	200	\$ 1,093.16	\$ 5.6626	200	\$ 1,132.52	\$ 39.36	3.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 1.1408	200	\$ (228.16)	-\$ 0.1014	200	\$ (20.28)	\$ 207.88	-91.11%
Sub-Total A (excluding pass through)			\$ 987.75			\$ 1,239.41	\$ 251.66	25.48%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.5770	200	\$ 315.40	\$ 0.4156	200	\$ 83.12	\$ (232.28)	-73.65%
CBR Class B Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
GA Rate Riders	-\$ 0.0016	82,000	\$ (131.20)	\$ 0.0024	82,000	\$ 196.80	\$ 328.00	-250.00%
Low Voltage Service Charge	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	-\$ 0.0549	200	\$ (10.98)	\$ (10.98)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,171.95			\$ 1,508.35	\$ 336.40	28.70%
RTSR - Network	\$ 3.8997	200	\$ 779.94	\$ 4.3185	200	\$ 863.70	\$ 83.76	10.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.4680	200	\$ 493.60	\$ 2.5669	200	\$ 513.38	\$ 19.78	4.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,445.49			\$ 2,885.43	\$ 439.94	17.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	84,550	\$ 380.48	\$ 0.0045	84,550	\$ 380.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	84,550	\$ 118.37	\$ 0.0014	84,550	\$ 118.37	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0892	84,550	\$ 7,539.34	\$ 0.0892	84,550	\$ 7,539.34	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 10,483.93			\$ 10,923.87	\$ 439.94	4.20%
HST	13%		\$ 1,362.91	13%		\$ 1,420.10	\$ 57.19	4.20%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 11,846.84			\$ 12,343.97	\$ 497.13	4.20%

In the manager's summary, discuss the reasons for the change in the distribution sub-total B.

Customer Class:	LARGE USE - REGULAR SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	3,923,000	kWh
Demand	7,700	kW
Current Loss Factor	1.0045	
Proposed/Approved Loss Factor	1.0045	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10,318.73	1	\$ 10,318.73	\$ 10,690.20	1	\$ 10,690.20	\$ 371.47	3.60%
Distribution Volumetric Rate	\$ 3.0618	7700	\$ 23,575.86	\$ 3.1720	7700	\$ 24,424.40	\$ 848.54	3.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.8905	7700	\$ (6,856.85)	\$ 0.6791	7700	\$ 5,229.07	\$ 12,085.92	-176.26%
Sub-Total A (excluding pass through)			\$ 27,037.74			\$ 40,343.67	\$ 13,305.93	49.21%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.6563	7,700	\$ 12,753.51	\$ 0.5340	7,700	\$ 4,111.80	\$ (8,641.71)	-67.76%
CBR Class B Rate Riders	\$ -	7,700	\$ -	\$ -	7,700	\$ -	\$ -	
GA Rate Riders	-\$ 0.0016	3,923,000	\$ (6,276.80)	\$ 0.0024	3,923,000	\$ 9,415.20	\$ 15,692.00	-250.00%
Low Voltage Service Charge	\$ -	7,700	\$ -	\$ -	7,700	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	7,700	\$ -	-\$ 0.0698	7,700	\$ (537.46)	\$ (537.46)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33,514.45			\$ 53,333.21	\$ 19,818.76	59.13%
RTSR - Network	\$ 5.3666	7,700	\$ 41,322.82	\$ 5.9429	7,700	\$ 45,760.33	\$ 4,437.51	10.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.4372	7,700	\$ 26,466.44	\$ 3.5750	7,700	\$ 27,527.50	\$ 1,061.06	4.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 101,303.71			\$ 126,621.04	\$ 25,317.33	24.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	3,940,654	\$ 17,732.94	\$ 0.0045	3,940,654	\$ 17,732.94	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	3,940,654	\$ 5,516.91	\$ 0.0014	3,940,654	\$ 5,516.91	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0892	3,940,654	\$ 351,388.07	\$ 0.0892	3,940,654	\$ 351,388.07	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 475,941.89			\$ 501,259.22	\$ 25,317.33	5.32%
HST	13%		\$ 61,872.45	13%		\$ 65,163.70	\$ 3,291.25	5.32%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 537,814.33			\$ 566,422.92	\$ 28,608.58	5.32%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	5,432,000	kWh
Demand	10,300	kW
Current Loss Factor	1.0045	
Proposed/Approved Loss Factor	1.0045	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 43,794.19	1	\$ 43,794.19	\$ 45,370.78	1	\$ 45,370.78	\$ 1,576.59	3.60%
Distribution Volumetric Rate	\$ 4.1680	10300	\$ 42,930.40	\$ 4.3180	10300	\$ 44,475.40	\$ 1,545.00	3.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 1.5169	10300	\$ (15,624.07)	\$ 0.1047	10300	\$ (1,078.41)	\$ 14,545.66	-93.10%
Sub-Total A (excluding pass through)			\$ 71,100.52			\$ 88,767.77	\$ 17,667.25	24.85%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.8892	10,300	\$ 19,458.76	\$ 0.5576	10,300	\$ 5,743.28	\$ (13,715.48)	-70.48%
CBR Class B Rate Riders	\$ -	10,300	\$ -	\$ -	10,300	\$ -	\$ -	
GA Rate Riders	\$ -	5,432,000	\$ -	\$ -	5,432,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	10,300	\$ -	\$ -	10,300	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	10,300	\$ -	\$ 0.0726	10,300	\$ (747.78)	\$ (747.78)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 90,559.28			\$ 93,763.27	\$ 3,203.99	3.54%
RTSR - Network	\$ 5.3666	10,300	\$ 55,275.98	\$ 5.9429	10,300	\$ 61,211.87	\$ 5,935.89	10.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.9849	10,300	\$ 10,144.47	\$ 1.0244	10,300	\$ 10,551.32	\$ 406.85	4.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 155,979.73			\$ 165,526.46	\$ 9,546.73	6.12%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	5,456,444	\$ 24,554.00	\$ 0.0045	5,456,444	\$ 24,554.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	5,456,444	\$ 7,639.02	\$ 0.0014	5,456,444	\$ 7,639.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0892	5,456,444	\$ 486,551.11	\$ 0.0892	5,456,444	\$ 486,551.11	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 674,724.11			\$ 684,270.84	\$ 9,546.73	1.41%
HST	13%		\$ 87,714.13	13%		\$ 88,955.21	\$ 1,241.07	1.41%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 762,438.25			\$ 773,226.05	\$ 10,787.80	1.41%

In the manager's summary, discuss the reasons for the change in the distribution sub-total.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	5,800	kWh
Demand	-	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 12.63	23	\$ 290.49	\$ 13.08	23	\$ 300.84	\$ 10.35	3.56%
Distribution Volumetric Rate	\$ -	5800	\$ -	\$ -	5800	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.69)	23	\$ (15.87)	\$ -	23	\$ -	\$ 15.87	-100.00%
Volumetric Rate Riders	\$ -	5800	\$ -	\$ -	5800	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 274.62			\$ 300.84	\$ 26.22	9.55%
Line Losses on Cost of Power	\$ 0.1114	180	\$ 20.09	\$ 0.1114	180	\$ 20.09	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	5,800	\$ -	\$ -	5,800	\$ -	\$ -	-
CBR Class B Rate Riders	\$ -	5,800	\$ -	\$ -	5,800	\$ -	\$ -	-
GA Rate Riders	\$ -	5,800	\$ -	\$ -	5,800	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	5,800	\$ -	\$ -	5,800	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	23	\$ -	\$ -	23	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ 0.90	23	\$ 20.70	\$ 0.26	23	\$ 5.98	\$ (14.72)	-71.11%
Additional Volumetric Rate Riders	\$ -	5,800	\$ -	\$ 0.0001	5,800	\$ (0.58)	\$ (0.58)	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 315.41			\$ 326.33	\$ 10.92	3.46%
RTSR - Network	\$ 0.0116	5,980	\$ 69.37	\$ 0.0128	5,980	\$ 76.55	\$ 7.18	10.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	5,980	\$ 43.06	\$ 0.0075	5,980	\$ 44.85	\$ 1.79	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 427.84			\$ 447.73	\$ 19.89	4.65%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	5,980	\$ 26.91	\$ 0.0045	5,980	\$ 26.91	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	5,980	\$ 8.37	\$ 0.0014	5,980	\$ 8.37	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	23	\$ 5.75	\$ 0.25	23	\$ 5.75	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	3,654	\$ 317.90	\$ 0.0870	3,654	\$ 317.90	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	1,044	\$ 127.37	\$ 0.1220	1,044	\$ 127.37	\$ -	0.00%
TOU - On Peak	\$ 0.1820	1,102	\$ 200.56	\$ 0.1820	1,102	\$ 200.56	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,114.70			\$ 1,134.59	\$ 19.89	1.78%
HST	13%		\$ 144.91	13%		\$ 147.50	\$ 2.59	1.78%
Ontario Electricity Rebate	19.3%		\$ (215.14)	19.3%		\$ (218.98)	\$ (3.84)	-
Total Bill on TOU			\$ 1,044.47			\$ 1,063.11	\$ 18.64	1.78%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	260	kWh
Demand	1	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.15	2	\$ 28.30	\$ 14.66	2	\$ 29.32	\$ 1.02	3.60%
Distribution Volumetric Rate	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.32)	2	\$ (0.64)	\$ -	2	\$ -	\$ 0.64	-100.00%
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 27.66			\$ 29.32	\$ 1.66	6.00%
Line Losses on Cost of Power	\$ 0.1114	8	\$ 0.90	\$ 0.1114	8	\$ 0.90	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
GA Rate Riders	\$ -	260	\$ -	\$ -	260	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	2	\$ -	\$ -	2	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ 0.49	2	\$ 0.98	\$ 0.11	2	\$ 0.22	\$ (0.76)	-77.55%
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ 0.0495	1	\$ (0.05)	\$ (0.05)	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29.54			\$ 30.39	\$ 0.85	2.88%
RTSR - Network	\$ 3.5681	1	\$ 3.57	\$ 3.9513	1	\$ 3.95	\$ 0.38	10.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2580	1	\$ 2.26	\$ 2.3485	1	\$ 2.35	\$ 0.09	4.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 35.37			\$ 36.69	\$ 1.32	3.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	268	\$ 1.21	\$ 0.0045	268	\$ 1.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	268	\$ 0.38	\$ 0.0014	268	\$ 0.38	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	2	\$ 0.50	\$ 0.25	2	\$ 0.50	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	164	\$ 14.25	\$ 0.0870	164	\$ 14.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	47	\$ 5.71	\$ 0.1220	47	\$ 5.71	\$ -	0.00%
TOU - On Peak	\$ 0.1820	49	\$ 8.99	\$ 0.1820	49	\$ 8.99	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 66.40			\$ 67.72	\$ 1.32	1.99%
HST	13%		\$ 8.63	13%		\$ 8.80	\$ 0.17	1.99%
Ontario Electricity Rebate	19.3%		\$ (12.82)	19.3%		\$ (13.07)	\$ (0.26)	-
Total Bill on TOU			\$ 62.22			\$ 63.46	\$ 1.24	1.99%

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

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

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	275,800	kWh
Demand	800	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.00	12488	\$ 74,928.00	\$ 6.22	12488	\$ 77,675.36	\$ 2,747.36	3.67%
Distribution Volumetric Rate	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Fixed Rate Riders	\$ (0.06)	12488	\$ (749.28)	\$ -	12488	\$ -	\$ 749.28	-100.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 74,178.72			\$ 77,675.36	\$ 3,496.64	4.71%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
GA Rate Riders	\$ 0.0016	275,800	\$ (441.28)	\$ 0.0024	275,800	\$ 661.92	\$ 1,103.20	-250.00%
Low Voltage Service Charge	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	12488	\$ -	\$ -	12488	\$ -	\$ -	
Additional Fixed Rate Riders	\$ 0.07	12488	\$ 874.16	\$ 0.02	12488	\$ 249.76	\$ (624.40)	-71.43%
Additional Volumetric Rate Riders	\$ -	800	\$ -	\$ 0.0478	800	\$ (38.24)	\$ (38.24)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 74,611.60			\$ 78,548.80	\$ 3,937.20	5.28%
RTSR - Network	\$ 3.5638	800	\$ 2,851.04	\$ 3.9465	800	\$ 3,157.20	\$ 306.16	10.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2558	800	\$ 1,804.64	\$ 2.3462	800	\$ 1,876.96	\$ 72.32	4.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 79,267.28			\$ 83,582.96	\$ 4,315.68	5.44%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	284,377	\$ 1,279.70	\$ 0.0045	284,377	\$ 1,279.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	284,377	\$ 398.13	\$ 0.0014	284,377	\$ 398.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	12488	\$ 3,122.00	\$ 0.25	12488	\$ 3,122.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0892	284,377	\$ 25,357.93	\$ 0.0892	284,377	\$ 25,357.93	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 109,425.04			\$ 113,740.72	\$ 4,315.68	3.94%
HST	13%		\$ 14,225.25	13%		\$ 14,786.29	\$ 561.04	3.94%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 123,650.29			\$ 128,527.01	\$ 4,876.72	3.94%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 29.86	1	\$ 29.86	\$ 30.93	1	\$ 30.93	\$ 1.07	3.58%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (1.64)	1	\$ (1.64)	\$ -	1	\$ -	\$ 1.64	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 28.22			\$ 30.93	\$ 2.71	9.60%
Line Losses on Cost of Power	\$ 0.0892	23	\$ 2.08	\$ 0.0892	23	\$ 2.08	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	750	\$ 2.93	\$ 0.0006	750	\$ 0.45	\$ (2.48)	-84.62%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0024	750	\$ 1.80	\$ 3.00	-250.00%
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ (0.09)	1	\$ (0.09)	\$ (0.09)	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 32.44			\$ 35.59	\$ 3.15	9.69%
RTSR - Network	\$ 0.0124	773	\$ 9.59	\$ 0.0137	773	\$ 10.59	\$ 1.01	10.48%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0077	773	\$ 5.95	\$ 0.0080	773	\$ 6.19	\$ 0.23	3.90%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47.99			\$ 52.37	\$ 4.38	9.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	773	\$ 3.48	\$ 0.0045	773	\$ 3.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	773	\$ 1.08	\$ 0.0014	773	\$ 1.08	\$ -	0.00%
Standard Supply Service Charge	\$ -		\$ -	\$ -		\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.0892	750	\$ 66.88	\$ 0.0892	750	\$ 66.88	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 119.43			\$ 123.81	\$ 4.38	3.67%
HST	13%		\$ 15.53	13%		\$ 16.10	\$ 0.57	3.67%
Ontario Electricity Rebate	19.3%		\$ (23.05)	19.3%		\$ (23.90)	\$ (0.85)	
Total Bill on Non-RPP Avg. Price			\$ 111.90			\$ 116.01	\$ 4.11	3.67%

In the manager's summary, discuss the reasons for the changes.

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	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.04	1	\$ 31.04	\$ 32.16	1	\$ 32.16	\$ 1.12	3.61%
Distribution Volumetric Rate	\$ 0.0195	2000	\$ 39.00	\$ 0.0202	2000	\$ 40.40	\$ 1.40	3.59%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0028	2000	\$ (5.60)	-\$ 0.0001	2000	\$ (0.20)	\$ 5.40	-96.43%
Sub-Total A (excluding pass through)			\$ 64.44			\$ 72.36	\$ 7.92	12.29%
Line Losses on Cost of Power	\$ 0.0892	62	\$ 5.55	\$ 0.0892	62	\$ 5.55	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0009	2,000	\$ 1.80	\$ (6.60)	-78.57%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	-\$ 0.0016	2,000	\$ (3.20)	\$ 0.0024	2,000	\$ 4.80	\$ 8.00	-250.00%
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	-\$ 0.0001	2,000	\$ (0.20)	\$ (0.20)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 75.61			\$ 84.73	\$ 9.12	12.06%
RTSR - Network	\$ 0.0116	2,062	\$ 23.92	\$ 0.0128	2,062	\$ 26.40	\$ 2.47	10.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	2,062	\$ 14.85	\$ 0.0075	2,062	\$ 15.47	\$ 0.62	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 114.38			\$ 126.59	\$ 12.21	10.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,062	\$ 9.28	\$ 0.0045	2,062	\$ 9.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,062	\$ 2.89	\$ 0.0014	2,062	\$ 2.89	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.0892	2,000	\$ 178.34	\$ 0.0892	2,000	\$ 178.34	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 304.88			\$ 317.10	\$ 12.21	4.01%
HST 13%			\$ 39.63	13%		\$ 41.22	\$ 1.59	4.01%
Ontario Electricity Rebate 19.3%			\$ (58.84)	19.3%		\$ (61.20)	\$ (2.36)	-4.01%
Total Bill on Non-RPP Avg. Price			\$ 285.68			\$ 297.12	\$ 11.44	4.01%

In the manager's summary, discuss the reason
In the manager's summary, discuss the reason

Appendix E
2025 GA Analysis Workform (2023)

GA Analysis Workform for 2025 Rate Applications

Version 1.0

Input cells

Drop down cells

Utility Name

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

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

Year Selected

2022

(e.g. If the 2022 balances that were reviewed in the 2024 rate application were to be selected, select 2022)

Instructions:

- 1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
 - Scenario a -If 2022 balances were last approved on a final basis - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bi - If 2022 balances were last approved on an interim basis and there are no changes to 2022 balances - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bii - If 2022 balances were last approved on an interim basis, there are changes to 2022 balances, and 2021 balances were last approved for disposition - Select 2021 and GA Analysis Workforms for 2022 and 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the GA Analysis Workform for each year generated.
- 3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- 4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2023	\$ 1,028,864	\$ 981,400	\$ 57,526	\$ 1,038,926	\$ 10,063	\$ 35,699,062	0.0%
Cumulative Balance	\$ 1,028,864	\$ 981,400	\$ 57,526	\$ 1,038,926	\$ 10,063	\$ 35,699,062	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2023	-0.1%
Cumulative Balance	-0.1%

GA Analysis Workform

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

Year	2023			
Total Metered excluding WMP	C = A+B	1,899,084,170	kWh	100%
RPP	A	954,213,268	kWh	50.2%
Non-RPP	B = D+E	944,870,903	kWh	49.8%
Non-RPP Class A	D	479,646,972	kWh	25.3%
Non-RPP Class B*	E	465,224,031	kWh	24.5%

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

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 Analysis of Expected GA Amount

Year	2023									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	42,022,330			42,022,330	0.03138	\$ 1,318,661	0.05377	\$ 2,259,541	\$ 940,880	
February	39,578,811			39,578,811	0.08285	\$ 2,487,528	0.08249	\$ 3,264,856	\$ 777,328	
March	40,566,353			40,566,353	0.06989	\$ 2,835,182	0.08031	\$ 3,257,884	\$ 422,701	
April	37,181,546			37,181,546	0.08249	\$ 3,067,106	0.09853	\$ 3,663,498	\$ 596,392	
May	40,984,397			40,984,397	0.08249	\$ 3,380,803	0.09962	\$ 4,082,866	\$ 702,063	
June	42,252,086			42,252,086	0.09853	\$ 4,163,098	0.08293	\$ 3,503,966	\$ (659,133)	
July	42,186,119			42,186,119	0.09982	\$ 4,202,581	0.04948	\$ 2,087,791	\$ (2,114,790)	
August	41,841,330			41,841,330	0.05377	\$ 2,249,808	0.07608	\$ 3,182,452	\$ 932,643	
September	38,523,367			38,523,367	0.05837	\$ 2,248,609	0.05093	\$ 1,961,995	\$ (286,614)	
October	37,779,621			37,779,621	0.07332	\$ 2,770,002	0.08498	\$ 3,210,512	\$ 440,510	
November	38,096,749			38,096,749	0.07040	\$ 2,682,011	0.07090	\$ 2,701,060	\$ 19,048	
December	38,094,884			38,094,884	0.08340	\$ 3,177,113	0.06622	\$ 2,522,643	\$ (654,470)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	479,107,593	-	-	479,107,593		\$ 34,582,503		\$ 35,699,062	\$ 1,116,559	

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
477,928,868	479,107,593	1,178,724	0.07440	(87,696)

*Equal to (AOEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh)/(total retail Class B kWh)
 **Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance	\$ 1,028,864
----------------------------	--------------

Calculated Loss Factor	1.0298
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0311
Difference	-0.0013

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

ENWIN is able to obtain actual billed usage from its Customer Information System that is prorated into the proper month based on the meter read start and end date. Therefore, actual usage applicable to each calendar month is able to be obtained and there is not a need to adjust for the previous or current month's unbilled estimates in columns G and H.

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

N/A

Note 5 Reconciling Items

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 981,400			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a Remove prior year end unbilled to actual revenue differences				
2b Add current year end unbilled to actual revenue differences				
3a Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b Add difference between current year accrual/forecast to actual from long term load transfers				
4 Remove GA balances pertaining to Class A customers				
5a Significant prior period billing adjustments recorded in current year	\$ 3,701	Impact of cancel/rebills on GA revenue / costs recorded in 2023	No	ariance between GL and GA Analysis Workform
5b Significant current period billing adjustments recorded in other year(s)				
6 Differences in GA IESO posted rate and rate charged on IESO invoice	\$ 4,822	Variance attributable to Actual GA Rate billed by IESO vs. Posted Actual GA Rate	No	ariance between GL and GA Analysis Workform
7 Differences in actual system losses and billed TLFs	\$ 49,003	Difference between estimated loss impact included in expected balance in GA Analysis Workform (using weighted	No	ariance between GL and GA Analysis Workform
8				
9				
10				

Adjusted Net Change in Principal Balance in the GL	\$ 1,038,926
Net Change in Expected GA Balance in the Year Per Analysis	\$ 1,028,864
Unresolved Difference	\$ 10,063
Unresolved Difference as % of Expected GA Payments to IESO	0.0%



Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705	
	Transactions ¹	Principal Adjustments ¹	Total Activity in Calendar Year			
2023	-	65,378	-	65,378	122,496,659	-0.1%
Cumulative	-	65,378	-	65,378	122,496,659	-0.1%

Notes

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)

2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference	-		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference	-		

Note 9 **Principal adjustment reconciliation in current application:**

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2023 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		
		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		
		-	

Appendix F
2025 IRM Checklist

2025 IRM Checklist

ENWIN Utilities Ltd.

EB-2024-0019

Date: August 15, 2024

Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Components of the Application Filing		
3	Manager's summary documenting and explaining all rate adjustments requested	Application; Manager's Summary
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Application, p.7
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix B
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Application, p.6
3	Distributor's internet address	Application, p.6
3	Statement confirming accuracy of billing determinants pre-populated in model	Application, p.10
3	Text searchable PDF format for all documents	Yes
4	2025 IRM Checklist	Appendix F
4	Include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, a certification that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed, as well as a certification regarding personal information	Appendix H
3.1.3 Applications and Electronic Models		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Manager's Summary p.10 2025 IRM Rate Generator Model, Tab 2 and 4
4	File the GA Analysis Workform.	Appendix E
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model.	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM.	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders.	Manager's Summary, pp. 21-22
5	The models and workforms to be used by all distributors. If a distributor makes any changes to OEB models or workforms to address its own circumstances, it must disclose and justify such changes in the manager's summary.	Application, pp.5-6 Appendix B
3.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision.	N/A
3.2.3 Rate Design for Residential Electricity Customers		
Applicable only to distributors that have not completed the residential rate design transition		
8	A plan to mitigate the impact for the whole residential class or indicate why such a plan is not required, if the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile.	N/A
8	Mitigation plan if total bill increases for any customer class exceed 10%.	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB		
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant.	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time.	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor.	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues).	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs.	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Yes
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 - Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 - Continuity Schedule of the Rate Generator model)	Manager's Summary, p. 15
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	Manager's Summary, p. 15
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Manager's Summary, pp. 13-14
11 - 12	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Manager's Summary, pp.16, 19, 22. 2025 IRM Rate Generator Model Tabs 6.1 and 7
3.2.6.1 Commodity Accounts 1588 and 1589		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis.	Manager's Summary, pp.13-14; 2025 IRM Rate Generator Model, Tab 1; Appendix E, Tab 1
12	A distributor that is requesting final disposition of balances for the first time, following implementation of the Accounting Guidance, must confirm that it has fully implemented the Accounting Guidance effective from January 1, 2019.	N/A
12	Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the Accounting Guidance, summary provided of the review performed. Distributors must discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description is provided for each adjustment made to the historical balances	N/A
13	Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether seeking disposition of the Account 1589 balance as part of current application. If adjustments were made to an Account 1589 balance that was previously approved on an interim basis, the GA Analysis Workform is required to be completed for each year after the distributor last received final disposition for Account 1589	Appendix E
3.2.6.2 Capacity Based Recovery (CBR)		
13 - 14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance. - The balance in sub-account CBR Class B must be disposed over the default period of one year. - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding.	Manager's Summary, pp. 19-20 2025 IRM Rate Generator Model, Tabs 1, 6.2a, 6.2
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once.	Manager's Summary, pp. 20-21
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider.	Manager's Summary, pp. 20-21
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes.	Manager's Summary, pp. 20-21

2025 IRM Checklist

ENWIN Utilities Ltd.

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Date: August 15, 2024

Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
16 - 17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation.	Manager's Summary, pp. 21 - 22 2025 IRM Rate Generator Model, Tab 19
For Distributors with non-zero balance in the LRAMVA		
17	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so.	N/A
17	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements).	N/A
17	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount.	N/A
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application.	N/A
3.2.8 Tax Changes		
18	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Yes
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		
19	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
19	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
20	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.9.2 Recovery of Z-Factor Costs		
20	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
20	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	N/A
20	Residential rate rider to be proposed on fixed basis	N/A
20	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
21	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
21	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB.	Manager's Summary, p.9
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
22	Evidence of passing "Means Test"	N/A
22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
23	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
23	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
25	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
25	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
25	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
25	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
25	Details by project for the proposed capital spending plan for the expected in-service year	N/A
25	Description of the proposed capital projects and expected in-service dates	N/A
25	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of non-wires solutions (NWSs) to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's BCA Framework to assess the economic feasibility of NWSs.	N/A
3.3.2.3 ICM Filing Requirements		
26 - 27	Calculate the maximum allowable capital amount.	N/A

2025 IRM Checklist

ENWIN Utilities Ltd.

EB-2024-0019

Date: August 15, 2024

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA.	N/A
28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA.	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful.	N/A
29	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance.	N/A
29	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website.	N/A
29	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider.	N/A

Appendix G

Accounting Order (Redacted) – Incremental Distribution Revenue Earned from a Lost Customer

DRAFT

ENWIN Utilities Ltd.

DEFERRAL ACCOUNT FOR INCREMENTAL DISTRIBUTION REVENUE EARNED FROM A LOST CUSTOMER

DRAFT ACCOUNTING ORDER

The purpose of this account is to record any incremental distribution revenue earned from a specific large use customer. This customer is expected to cease operations in 2020, and their associated load has been removed from the 2020 test year load forecast for the purposes of setting 2020 distribution rates.

The following ENWIN accounts are associated with the lost customer:



Distribution revenue shall encompass revenue earned from the application of ENWIN’s approved Monthly Service charges and Distribution Volumetric charges to the above accounts.

ENWIN will establish the following deferral accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue
- Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue Carrying Charges

Carrying charges will apply to the opening balances in the account (exclusive of accumulated interest) at the OEB-prescribed interest rates for deferral and variance accounts. The effective date of the account would be January 1, 2020 and would not be closed until disposition of the account is approved by the Ontario Energy Board on a final basis. ENWIN will apply for disposition of the account in a future proceeding once the lost customer has fully ceased operations and the final balance in the account has been audited.

The sample accounting entries for the deferral accounts are provided below.

DRAFT

- A. Record deferred distribution revenue earned from the lost customer:
 - DR Account 4080 Distribution Service Revenue
 - CR Account 1508 Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue

- B. Record the carrying charges based on the net of the balances in Account 1508 Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue. The carrying charges are determined using simple interest applied on the monthly net opening balances:
 - DR Account 6035 Other Interest Expense
 - CR Account 1508, Other Regulatory Assets, Subaccount Deferred Lost Customer Distribution Revenue Carrying Charges

Appendix H
Certification of Evidence

Certification of Evidence

As part of Chapter 1 of the Filing Requirements issued on April 18, 2022, an application filed with the Ontario Energy Board (“OEB”) must include the following certifications:

- A certification by a senior officer of the distributor stating that the application and any evidence filed in support of the application does not include any personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*) unless it is filed in accordance with Rule 9A of the OEB’s Rules of Practice and Procedure and the OEB’s Practice Direction on Confidential Filings, as applicable;
- A certification by a senior officer of the distributor that the evidence filed is accurate, consistent and complete to the best of their knowledge; and
- A certification by the Chief Executive Officer, or Chief Financial Officer, or equivalent, that the distributor has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance accounts, regardless of whether the accounts are proposed for disposition.

I, Garry Rossi, President & CEO of ENWIN Utilities Ltd. (“ENWIN”) certify that to the best of my knowledge, ENWIN’s 2025 IRM Rate Application and supporting evidence does not include any personal information that has not been filed in accordance with Rule 9A of the OEB’s Rules of Practice and Procedure and the OEB’s Practice Direction on Confidential Filings. I also certify that ENWIN has robust processes and internal controls in place for the preparation, review, verification, and oversight of the account balances being disposed. The evidence filed is accurate, consistent, and complete to the best of my knowledge.



Garry Rossi
President & CEO

8/15/2024

Date