



**WATERLOO NORTH HYDRO INC.**

**January 1, 2022 IRM  
Rate Filing**

**EB-2021-0062**

**ED-2002-0575**

# Waterloo North Hydro Inc. Distribution Rate Adjustment Application

## SUMMARY OF APPLICATION

### EB-2021-0062 / ED-2002-0575

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

AND IN THE MATTER OF an Application by Waterloo North Hydro Inc. for an order approving just and reasonable rates as set out in this Application in accordance with the Ontario Energy Board's Filing Guidelines for the Adjustments of the Electricity Distribution Rates for January 1, 2022 Distribution Rate Adjustments and PILs in accordance with June 24, 2021 Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications.

#### Article I.

##### 1.0a Introduction

- 1.1 Waterloo North Hydro Inc. ("WNH") submits this Application and supporting documentation for a rate adjustment and rate riders pursuant to the Ontario Energy Board's Filing Guidelines for January 1, 2022 Distribution Rate Adjustments and PILs, issued for the instructions on June 24, 2021.
- 1.2 The utility continues to operate under the authority of a Board of Directors and has been incorporated as "Waterloo North Hydro Inc." under the Ontario *Business Corporations Act* since May 1, 2000. WNH operates under Electricity Distribution Licence ED-2002-0575.
- 1.3 WNH received Board approval on December 10, 2020 for revised rate adjustments, effective January 1, 2021, to its unbundled distribution rates in accordance with the Board's May 14, 2020 Chapter 2 Cost of Service Filing Requirements for Transmission and Distribution Applications, its associated 2021 PILs, Fixed and Volumetric Rate Riders, and adjustment to its Retail Transmission Service Rates [EB-2020-0059].

1.4 In this filing, WNH is seeking approval for rate adjustments, to be effective and implemented January 1, 2022, to its unbundled distribution rates in accordance with Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications and 4th Generation Incentive Regulation Mechanism (IRM4) policies, its associated Fixed and Volumetric Rate Riders and adjustment to its Retail Transmission Service Rates as provided in the Board's model and instructions on June 24, 2021.

1.5 Contact Information for the 2022 IRM Application:

Albert Singh  
VP Finance & CFO  
519-888-5542  
[asingh@wnhydro.com](mailto:asingh@wnhydro.com)

## **1.0b Company Size and Number of Customers**

1.6 WNH is a municipally owned electricity distribution company. WNH serves approximately 58,000 residential, commercial, and industrial customers in the City of Waterloo and the Townships of Wellesley and Woolwich.

## **1.0c Customer Profile**

1.7 The Company currently uses seven customer classes for the purpose of distribution rates and billing: Residential, General Service < 50 kW, General Service > 50 kW, Large Use, Street Lighting, Unmetered Scattered Load and Embedded Distributor.

1.8 The Residential class consists of a mix of rural and urban residential homes along with some individually metered multi-unit apartment buildings.

- 1.9 The General Service < 50 kW class consists of a wide range of customers including: office buildings, medium and small commercial and industrial establishments, farms, apartment and condominium buildings.
- 1.10 The General Service > 50 kW class is typically comprised of large commercial and industrial customers.
- 1.11 The Large Use class consists of one large use customer with an average load over five megawatts.
- 1.12 The Street Light class contributes less than 1% to the Company's current distribution revenue.
- 1.13 The Unmetered Scattered Load class contributes less than 1% to the Company's current distribution revenue.
- 1.14 The Embedded Distributor rate class contributes less than 1% to the Company's current distribution revenue.

#### **1.0d Previously Denied Amounts**

- 1.15 WNH has not previously been denied any amounts that are included in the account balances in this application.

#### **1.0e Internet Address**

WNH's internet address is [wnhydro.com](http://wnhydro.com) for the purpose of viewing the application and related documents as required in the June 24, 2021 Filing Requirements for Electricity Distribution Rate Applications – 2021 Edition for 2022 Rate Applications.

## 2.0 Information supporting the data filed in this Application:

WNH has provided the following Attachments:

Attachment	Description
A	Rate Generator Model
B	GA Analysis Workform
C	Current January 1, 2021 Tariff Sheet & 2021 Cost of Service Settlement Agreement
D	Revenue Requirement Work Form
E	LRAMVA Workform
F	2022 IRM Checklist

### 2.1 2022 Rate Generator and Supplementary Work Forms

WNH has included in its application a completed 2022 Rate Generator Model as Attachment A. The Model has been provided in both electronic (Excel) and PDF form. Additionally, WNH has included the GA Analysis Workform which is calculated outside of the Model in Attachment B. WNH did not complete a 1595 Analysis Workform as there were no sub-accounts that were eligible for disposition. WNH has included its Settlement Agreement and Revenue Requirement Work Form from its 2021 Cost of Service Filing (EB-2020-0059) as Attachment C and D respectively. WNH has included the LRAMVA Workform for fiscal years 2019 and 2020 based on persistent savings from 2015 to 2018. WNH has also included the 2022 IRM Checklist as provided by the OEB.

### 2.2 Current Tariff Sheet

WNH has included in its application a PDF Copy of the Current January 1, 2021 Tariff Sheet as Attachment C.

### 2.3 Customers Affected

This application will affect all of WNH's rate classes and therefore all of its customers.

WNH expects that its customers may require further information about rate impacts as a result of this application. It will undertake to inform and explain the rate changes and the reasons for them to customers.

## 2.4 Price Cap Index Adjustment

WNH has used the model proxy values of 2.2% as the Price Escalator (GDP-IPI), a 0.0% Productivity Factor and a Group III 0.3% Stretch Factor Value, for a Price Cap Index of 1.9%, as prescribed in Sheet 16 of the 2022 Rate Generator Model. WNH understands that Board staff will adjust WNH's 2022 rate application model for the final GDP-IPI, once it is available.

Per WNH's 2021 Cost of Service Rate Application, EB-2020-0059 Settlement Proposal page 31 of 43, *"WNH agrees to adjust its rate design proposal for all classes, except the residential class, such that the 2020 fixed rate will be maintained in 2021 if it is otherwise above the Minimum System plus PLCC level... For clarity, WNH is still eligible to obtain one hundred percent (100%) of the value of all IRM rate increases through the variable portion of the charges applicable to each affected class. The Parties acknowledge that WNH's ability to comply with this provision is dependent on adjustments to the relevant IRM model for each year to accommodate these changes."*

WNH has detailed in Table 2.4a how it estimated the rate increase from 2021 Rates to 2022 Rates. 2022 forecasted kWh and kW are based on WNH's Load Forecast included as part of its 2021 Cost of Service Rate Application.

**Table 2.4a – Proposed Fixed and Variable Rate Increase**

		Per 2021 COS RRWF 13. Rate Design			Per 2021 Load Forecast 2022 Projections			Fixed shift to Variable Calculation			Proposed Rates	
		A	B	C	D	E	F	G	H = A*D*G*12	I = H / E or F	J = A*(1+G) or A K = B*(1+G)+I	
		2021 - Fixed	2021 - Variable	2021 Min. System w. PLCC Adj.	Customers/ Connections	kWh	kW	IRM Increase %	2022 Fixed Revenue Increase (\$)	2022 Variable Rate Increase for Fixed Portion	2022 - Fixed	2022 - Variable
Residential	kWh	32.73		22.47	52,055	384,684,718		1.90%	N/A	0	33.35	-
GS < 50 kW	kWh	33.71	0.0174	25.82	6,055	192,895,190		1.90%	46,535.38	0.0002	33.71	0.0179
GS > 50 kW	kW	125.96	5.4651	77.28	790	705,900,302	1,830,157	1.90%	22,695.99	0.0124	125.96	5.5813
Large User	kW	7,359.96	4.3424	402.08	1	96,026,021	170,135	1.90%	1,678.07	0.0099	7,359.96	4.4348
Street Lighting	kW	0.36	10.1024	6.57	15,164	3,168,916	9,062	1.90%	N/A	0	0.37	10.2943
Unmetered Scattered Loac	kWh	11.20	0.0147	11.18	546	3,103,169		1.90%	1,394.81	0.0004	11.20	0.0154
Embedded Distributor	kW	-	0.0215	113.79	1	44,951,915	106,007	1.90%	N/A	0	-	0.0219

## 2.5 Accuracy of Billing Determinants

WNH confirms the accuracy of the billing determinants that were pre-populated in the model with the exception of the following items, which were all resolved:

i) On Sheet 4 Billing Det. For Def-Var, the Total Metered kWh, Metered kWh for Non-RPP Customers (excluding WMP), was revised based the changes WNH is requested for the 2020 Annual RRR Filing. The Total Metered kWh consumption increased by 4,971,910 kWh.

ii) On Sheet 11 RTSR – UTRs & Sub-Tx, Kitchener-Wilmot Hydro had a rate change effective June 1, 2021, however the model presents the data as effective dates Jan – Jun 2021 and Jul – Dec 2021.

ii) On Sheet 12 RTSR – Historical Wholesale the ‘Add Extra Host Here (I)’ and ‘Add Extra Host Here (II)’ cells are locked and therefore Kitchener Wilmot and Energy + respectively could not be entered.

## 2.6 Tax Sharing

WNH has included in its application the Tax Sharing Calculations in Sheets 8 and 9 of the Rate Generator Model. In accordance with IRM4, a 50/50 sharing of the impact of currently known legislated tax changes as applied to the tax level reflected in the Board-approved base rates has been calculated. There have been no known legislative tax changes and therefore no associated Tax Savings Rate Rider has been calculated for any rate class. In WNH’s 2021 Cost of Service Rate Application, Account 1592 balances related to Bill C-97 Accelerated Investment Incentive Program (AIIP) for 2019 and 2020 were approved on a final basis. WNH included the current AIIP factor of 1.5X in the approved PILs model for 2021 and therefore no balances are anticipated to arise in Account 1592 until the wind-down of the AIIP begins.



## 2.7 Deferral and Variance Account Balances

WNH has not exceeded the disposition threshold of \$.001/kWh of its Group 1 Account Deferral and Variance Account Balances as reflected in Sheet 4 of its 2022 Rate Generator Model, however, WNH is electing to dispose of the Group 1 account balances. WNH has included its detailed information and calculations in Sheet 3 to Sheet 7 of its 2022 Rate Generator Model and included its final proposed rate riders in Sheet 19 of its 2022 Rate Generator Model (Attachment A).

The Group 1 Account Balances include the Low Voltage Variance Account; the Smart Metering Entity (SME) Charge Variance; the RSVA Accounts – Wholesale Market Service Charge, Variance WMS – Sub-account CBR Class B, Retail Transmission Network Charge, and Retail Transmission Connection Charge balances capture the variances from January 1, 2020 through December 31, 2020. Power and Global Adjustment Balances capture the variances from January 1, 2019 through December 31, 2020.

Per WNH's 2021 Cost of Service Rate Application, EB-2020-0059 Settlement Proposal page 29 of 43, "*WNH agrees to not seek LRAMVA for CDM savings in the 2021 Test Year and agrees to not claim LRAMVA related to any new savings from the years of 2019 to 2020.*" Therefore, only savings persisting from previous program years (2015 to 2018) have been included in this claim for years 2019 and 2020. These years were compared to the threshold set in WNH's 2016 Cost of Service Rate Application.

WNH has included a claim of \$716,416 in Sheet 4 affecting customers in rate class General Service < 50kW, General Service > 50 kW and Large User per Attachment E (LRAMVA Workform). All Final Verified Annual Reports and Participation & Cost Reports with detailed project savings were submitted as part of WNH's 2021 Cost of Service Rate Application, EB-2020-0059. Since only persistent savings from historical years and no forecasted savings have been included, no changes have

been made to the underlying program savings in the submitted LRAMVA Workform. Therefore, WNH has not re-filed the reports as part of this application.

Per WNH's 2021 Cost of Service Rate Application, EB-2020-0059 Settlement Proposal page 39 of 43, *"The Parties taking a position on this issue accept WNH's proposal for Group 1 deferral and variance accounts, save and except Accounts 1588 and 1589. The Parties taking a position on this issue agree that there will be no disposition of Accounts 1588 and 1589 as proposed in the Application at this time. WNH agrees to cooperate with OEB Staff in the special purpose inspection of Accounts 1588 and 1589 with respect to the prior period adjustment of approximately \$2.6 million credit that is recorded in Account 1588 and refund to the IESO for the same amount arising from the RPP submissions and GA reconciliation accrual process. The inspection is to focus on the accuracy of the adjustment figure(s) and the debit/credit positions of the adjustment(s) instead of the GA reconciliation accrual process that was followed by WNH (the process is no longer used by WNH) but not in conformity with the Accounting Procedure Handbook and the Accounting Guidance issued in February 2019. The special purpose inspection is also to determine any impacts from the prior period adjustment of approximately \$2.6 million to the Account 1589 balance. Once the inspection is completed, WNH is to report back to the OEB for the result of the inspection and to make an application to the OEB for disposition of Accounts 1588 and 1589 in accordance with OEB policies and process."*

At the time of this filing, this inspection is not yet complete. As a result, WNH has excluded the \$2.6 million from the 1588 and 1589 balances and is not seeking disposition for this particular amount in this application. WNH will work with OEB staff to determine how to dispose of the balance and cooperate with OEB Staff in the special purpose inspection. In the meantime, WNH is seeking disposition of the balances included in 1588 and 1589 in Sheet 3 of the 2022 Rate Generator Model which are analyzed in the submitted 2022 GA Analysis Workform.

WNH is proposing a one-year disposition period in the repayment of its Group 1 Deferral and Variance Account Balances at December 31, 2020. This disposition

period is in accordance with the Board's EDDVAR Report default disposition period of one year for deferral and variance accounts.

WNH has provided a summary of the Deferral and Variance accounts proposed for disposition in Table 2.7a below. WNH notes that in Sheet 3 Column BQ of the 2022 Rate Generator Model has recorded the Projected Interest for January 2021 to December 2021 on WNH's 2020 balances.

In Column BV of Sheet 3, 2022 Continuity Schedule of Deferral and Variance Balances of the 2022 Rate Generator Model, the Variance between the 2.1.7 RRR data and the 2020 Balance (Principal and Interest) is calculated. All balances agree to the RRR balances filed for December 31, 2020 with the exception of (\$192,838) in RSVA – Wholesale Market Service Charge and (\$716,416) in the LRAM Variance account.

The (\$192,838) in RSVA – Wholesale Market Service Charge agrees to the Variance WMS – Sub-account CBR Class B. As per the IRM Model Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. The 1580 RRR balance does include CBR which accounts for the variance. No adjustment required.

The (\$716,416) in LRAM Variance Account represents the proposed claims for 2019 and 2020 per Attachment E.

WNH has detailed in Tables 2.7b and 2.7c below the Cost Allocation and Calculation of the Rate Riders for the Deferral and Variance Accounts. WNH notes that the Rate Rider for Global Adjustment is applicable only for Non-RPP Customers. WNH has included the Calculation of Projected Interest on December 31, 2020 Balances for accounts included in the Total Claim in Table 2.7d.

WNH did not make any adjustments to deferral and variance account balances that were previously approved by the Board on a final basis.

Table 2.7a – Summary of Deferral and Variance Accounts

Account Descriptions	Account Number	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021	Total Claim \$
<b>Group 1 Accounts</b>					
LV Variance Account	1550	193,927	95	1,105	195,127
Smart Metering Entity Charge Variance Account	1551	(4,141)	1,067	(24)	(3,098)
RSVA - Wholesale Market Service Charge	1580	(748,787)	3,940	(4,268)	(749,115)
Variance WMS – Sub-account CBR Class A	1580	-	-	-	-
Variance WMS – Sub-account CBR Class B	1580	(42,906)	(209)	(245)	(43,360)
RSVA - Retail Transmission Network Charge	1584	(24,985)	(2,808)	(142)	(27,935)
RSVA - Retail Transmission Connection Charge	1586	(51,970)	(3,653)	(296)	(55,919)
RSVA - Power	1588	(609,537)	(27,288)	(3,474)	(640,299)
RSVA - Global Adjustment	1589	51,842	12,417	295	64,554
		-	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)	1595	-	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	26,528	-	-	**
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	-	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	60,545	(62,427)	345	(1,537)*
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	1,459,900	(1,463,540)	8,321	4,681
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	161,177	(115,302)	919	46,794
Disposition and Recovery/Refund of Regulatory Balances (2021) <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	-	-	-	-
		-	-	-	-
RSVA - Global Adjustment	1589	51,842	12,417	295	64,554
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(1,288,399)	(28,856)	(7,343)	(1,324,598)*
<b>Total Group 1 Balance</b>		(1,236,557)	(16,439)	(7,048)	(1,260,044)*
					-
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>					-
					-
<b>Total including Account 1568</b>	<b>1568</b>	703,657	9,841	2,918	716,416
<b>Total including Account 1568</b>		<b>(532,900)</b>	<b>(6,598)</b>	<b>(4,130)</b>	<b>(543,628)</b>

\* Total Claim Column does not include amounts related to Disposition and Recovery/Refund of Regulatory Balances (2018)

\*\* Total Claim does not include \$26,528 balance in 2016 1595 as this amount was claimed in the 2021 COS Application

**Table 2.7b – Cost Allocation Deferral & Variance Balances**

Allocation of Group 1 Accounts (Excluding Account 1589 - Global Adjustment)											
Rate Class	Unit	% of Total kWh	% of Customer Numbers **	1550	1551	1580	1584	1586	1588*	1568	Total
Residential	\$/kWh	31.0%	89.8%	60,420	(2,783)	(246,787)	(8,650)	(17,315)	(199,398)		(414,513)
General Service Less Than 50 kW	\$/kWh	13.4%	10.2%	26,220	(315)	(107,095)	(3,754)	(7,514)	(86,530)	84,031	(94,957)
General Service 50 to 4,999 kW	\$/kW	46.4%	0.0%	90,591	-	(365,493)	(12,969)	(25,961)	(295,309)	651,561	42,420
Large Use	\$/kW	6.0%	0.0%	11,646	-	(47,567)	(1,667)	(3,337)	(38,433)	(19,176)	(98,534)
Unmetered Scattered Load	\$/kWh	0.2%	0.0%	421	-	(1,722)	(60)	(121)	(1,391)		(2,873)
Street Lighting	\$/kW	0.3%	0.0%	496	-	(2,027)	(71)	(142)	(1,638)		(3,382)
Embedded Distributor	\$/kW	2.7%	0.0%	5,333	-	(21,783)	(764)	(1,528)	(17,600)		(36,342)
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>195,127</b>	<b>(3,098)</b>	<b>(792,475)</b>	<b>(27,935)</b>	<b>(55,919)</b>	<b>(640,299)</b>	<b>716,416</b>	<b>(608,183)</b>

\* RSVA - Power (Excluding Global Adjustment)

\*\* Calculation based on Residential and GS < 50kW Customers only. Used to allocate Account 1551 as this account records the variances arising from the Smart Metering Entity Charges.

1589 RSVA - Global Adjustment				
Rate Class	Unit	Billed kWh for Non-RPP Customers	% of Total Non-RPP kWh	1589 GA
Residential	\$/kWh	6,077,123	1.4%	914
General Service Less Than 50 kW	\$/kWh	30,594,150	7.2%	4,602
General Service 50 to 4,999 kW	\$/kW	545,200,779	81.5%	51,801
Large Use	\$/kW	83,371,017	0.0%	-
Unmetered Scattered Load	\$/kWh	-	0.0%	-
Street Lighting	\$/kW	3,552,796	0.8%	534
Embedded Distributor	\$/kW	38,179,195	9.0%	5,743
Class A Transition Customers				960
<b>Total</b>		<b>706,975,060</b>	<b>100.0%</b>	<b>64,554</b>

**Table 2.7c – Calculation of Deferral & Variance Rate Riders**

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Allocation of Group 1 Account Balances to All Classes	Allocation of Group 1 Account Balances to Non-WMP Classes Only	Deferral/Variance Account Rate Rider	Deferral/Variance Account Rate Rider for Non-WMP	Account 1568 Rate Rider	Total GA \$ allocated to Current Class B Customers	Global Adjustment Rate Rider
Residential	\$/kWh	432,541,115	-	(414,513)		(0.0010)	-		914	0.0002
General Service Less Than 50 kW	\$/kWh	187,704,454	-	(178,988)		(0.0010)	-	0.0004	4,602	0.0002
General Service 50 to 4,999 kW	\$/kW	648,535,090	1,651,599	51,660	(660,802)	0.0313	(0.4041)	0.3945	51,801	0.0002
Large Use	\$/kW	83,371,017	140,823	(79,360)		(0.5635)	-	(0.1362)	-	-
Unmetered Scattered Load	\$/kWh	3,017,447	-	(2,872)		(0.0010)	-		-	-
Street Lighting	\$/kW	3,552,796	9,889	(3,382)		(0.3420)	-		534	0.0002
Embedded Distributor	\$/kW	38,179,195	88,101	(36,342)		(0.4125)	-		5,743	0.0002
<b>Total</b>		<b>1,396,901,114</b>	<b>1,890,412</b>	<b>(663,796)</b>	<b>(660,802)</b>				<b>63,594</b>	

**Table 2.7d - Calculation of Projected Interest on December 31, 2020 Balances**

Account Description	USoA #	December 31, 2020 Closing Balance after Approved Dispositions for 2021	Interest Rate Used	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021
LV Variance Account	1550	\$ 193,927	0.57%	\$ 1,105
Smart Metering Entity Charge Variance Account	1551	\$ (4,141)	0.57%	\$ (24)
RSVA - Wholesale Market Service Charge (less CBR Class A)	1580	\$ (748,787)	0.57%	\$ (4,268)
Variance WMS – Sub-account CBR Class B	1580	\$ (42,906)	0.57%	\$ (245)
RSVA - Retail Transmission Network Charge	1584	\$ (24,985)	0.57%	\$ (142)
RSVA - Retail Transmission Connection Charge	1586	\$ (51,970)	0.57%	\$ (296)
RSVA - Power	1588	\$ (609,537)	0.57%	\$ (3,474)
RSVA - Global Adjustment	1589	\$ 51,842	0.57%	\$ 295
LRAM Variance Account	1568	\$ 703,657	0.57%	\$ 2,918
<b>Total</b>		\$ (532,900)		\$ (4,130)

## 2.8 Capacity Based Recovery

WNH has followed the July 25, 2016 Accounting Guidance on Capacity Based Recovery:

*“Distributors are expected to file for disposition of Group 1 deferral and variance accounts pursuant to the applications process established by the OEB. Distributors are expected to report Account 1580 Variance – WMS, Sub-account CBR Class A and Class B on their continuity schedules. However, only Class B balances will be disposed through the rate proceedings.”*

The Rate Rider for Capacity Based Recovery – Class B has been calculated in the 2022 IRM Rate Generator Model. In accordance with the OEB note on Sheet 6.2 CBR B per section 3.2.5.4, since the allocated Account 1580 sub-account CBR Class B amount does not produce a rate rider in one or more rate classes (except for the Standby rate class), a distributor is to transfer the entire OEB-approved CBR Class B amount into 1580 WMS control account to be disposed through the general purpose Group 1 DVA rate riders.

It is noted that in 2019 there was 1 customer who switched from Class B to Class A on July 1, and 2 customers who switched from Class A to Class B. In 2020, there were 2 customers that switched from Class B to Class A, and 1 customer that switched from Class A to Class B. These customers’ usage and demand has been provided in Sheet 6 Class A Consumption Data.

## 2.9 Retail Transmission Service Rates

Electricity distributors are charged the Ontario Uniform Transmission Rates (“UTRs”) at the wholesale level and subsequently pass these charges on to their distribution customers through the Retail Transmission Service Rates (“RTSRs”). The UTRs are charges for network, line connection and transformation connection services.

The Board has incorporated the RTSR calculations within its 2022 IRM Model in Sheets 10 through 15.

WNH has included its 2020 billing determinants as specified in Sheet 12, RTSR – Historical Wholesale of the 2022 IRM Model.

In Sheets 11 and 12 of the 2020 IRM Model, information for two additional Host Distributors has been included. The first Host Distributor listed is Kitchener-Wilmot Hydro (KW) and the second Host Distributor is Energy + (E+) - Formerly Cambridge & North Dumfries Hydro.

WNH is partially embedded within Kitchener Wilmot Hydro (KWH), with power being supplied to the Wellesley area of WNH's territory. Per KWH's Application to Change Retail Transmission Rates EB-2021-0074, KWH seeks to recover the under-collection of RTSR charges from its customers during the period from June 8, 2015 through to November 20, 2020 in order to minimize the variance that will arise in Account 1584. KWH in their 2022 IRM Application included approximately \$82,000 that would be recouped from WNH in 1 year effective January 1, 2022, and therefore WNH is proposing to recoup these same costs from its customers within the same time frame. As a result of this, in Sheet 11, WNH has included the rate rider amount of \$1.4571 for Network Service Rate effective January 1, 2022.

WNH has inserted the following rates and consumption for its two Additional Host Distributors on Sheets 11 and 12 of the 2022 IRM Model as detailed in Table 2.9a below.

On Tab 20 Bill Impacts of the 2022 IRM Model, on all rate classes it states *“In the manager’s summary, discuss the reasoning for the change in RTSR rates”*. The main reason for the increase is the approved Uniform Transmission Rates – Network which increased by 19% from 2020 to Jan 1, 2021 and an additional 5% from Jan 1, 2021 to Jul 1, 2021.

**Table 2.9a Rate Orders Applicable to Host Distributors KW & E+**

LDC	Filing #	Effective January 1, 2020		Effective January 1, 2021		Effective January 1, 2022
		Rate Order Applicable	Months Applicable To	Rate Order Applicable	Months Applicable To	Rate Order Applicable
KW	EB-2019-0049	January 1, 2020	2020			
	EB-2020-0035			January 1, 2021	Jan-May 2021	
	EB-2021-0074			June 1, 2021	Jun-Dec 2021	Used June 1, 2021 Rates + (Est. Rate Rider from KWH)
E+	EB-2019-0031	January 1, 2020	2020			
	EB-2020-0016			January 1, 2021	2021	Used January 1, 2021 Rates

WNH is proposing to use KWH’s Jan 1, 2021 rate and an additional rate rider of \$1.4571 from their under-collection of Account 1584 in the RTSR Model’s ‘Effective January 1, 2022’ column. WNH is also proposing to use E+’s, January 1, 2021, Approved Embedded Distributor Retail Transmission rates, in the RTSR Model’s ‘Effective January 1, 2022’ column.

WNH notes that in accordance with its billing arrangements with its Embedded Distributor, Retail Transmission Rates are not applicable.

WNH has provided the proposed RTSR rates, as derived from Sheet 15 of the 2022 IRM model, in Table 2.9b below.



**Table 2.9b Proposed January 1, 2022 Retail Transmission Service Rates**

<b>Rate Class</b>	<b>Unit</b>	<b>Proposed RTSR Network</b>	<b>Proposed RTSR Connection</b>
Residential	\$/kWh	\$ 0.0088	\$ 0.0023
General Service Less Than 50 kW	\$/kWh	\$ 0.0082	\$ 0.0021
General Service 50 to 999 kW	\$/kW	\$ 3.3583	\$ 0.8008
General Service 50 to 999 kW - Interval Metered	\$/kW	\$ 3.5670	\$ 1.0000
General Service 1,000 to 4,999 kW - Interval Meters	\$/kW	\$ 3.5622	\$ 0.9991
Large Use	\$/kW	\$ 3.9493	\$ 1.0036
Unmetered Scattered Load	\$/kWh	\$ 0.0082	\$ 0.0021
Street Lighting	\$/kW	\$ 2.5329	\$ 0.6189
Embedded Distributor	\$/kW	\$ -	\$ -

WNH has provided the details of the 2020 Retail Transmission Network and Connection kW Quantities, for which WNH incurred charges, in Table 2.9c below.

**Table 2.9c 2020 Retail Transmission Network and Connection kW Quantities**

Month	NW - Network kW					CN - Line Connection					CN - Line Transformation				
	IESO	HONI	KW	E+	Total	IESO	HONI	KW	E+	Total	IESO	HONI	KW	E+	Total
Jan	183,148	6,029	2,818	10,104	202,100	197,985	6,071	2,818	10,118	216,992	24,181	6,062			30,243
Feb	178,926	5,928	2,666	9,894	197,414	195,262	5,970	2,666	10,039	213,937	24,535	5,970			30,505
Mar	183,318	6,026	2,504	9,467	201,316	195,485	6,026	2,504	9,563	213,579	27,720	5,089			32,809
Apr	173,731	5,323	2,385	8,911	190,349	181,700	5,328	2,385	8,875	198,288	23,992	5,328			29,320
May	147,519	5,182	3,511	12,060	168,273	160,166	5,190	3,511	960	169,828	22,376	5,190			27,566
Jun	219,242	5,752	3,558	9,956	238,508	223,558	5,795	3,558	9,938	242,849	25,534	5,795			31,329
Jul	216,204	6,051	4,033	10,632	236,920	236,100	6,051	4,033	10,632	256,816	26,637	6,051			32,688
Aug	256,495	5,880	4,421	10,180	276,976	261,045	5,880	4,421	10,180	281,526	28,646	5,880			34,526
Sep	240,635	5,608	3,646	8,945	258,834	244,886	5,622	3,646	8,993	263,147	27,895	5,622			33,517
Oct	204,122	4,473	3,555	8,833	220,984	208,682	4,473	3,555	8,909	225,619	25,976	4,473			30,449
Nov	165,570	4,663	3,694	8,833	182,760	176,686	4,675	3,694	8,909	193,964	23,440	4,675			28,115
Dec	181,952	5,054	4,124	10,130	201,260	185,674	5,054	4,124	10,130	204,983	23,662	5,054			28,716
<b>Total</b>	<b>2,350,862</b>	<b>65,970</b>	<b>40,917</b>	<b>117,945</b>	<b>2,575,695</b>	<b>2,467,229</b>	<b>66,136</b>	<b>40,917</b>	<b>107,246</b>	<b>2,681,527</b>	<b>304,594</b>	<b>65,190</b>	-	-	<b>369,783</b>

## 2.10 Low Voltage Service Rate

WNH has included Low Voltage Cost Recovery in its rates since May 1, 2006 and has reflected the increase of subsequent price caps adjustment in its records. WNH is aware that the price cap index adjustment is no longer applied to the Low Voltage Service Rates and proposes to continue its low voltage cost recovery at its current level.

## 2.11 Global Adjustment

Section 3.2.5.2 of Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2021 Edition for 2022 Rate Applications states: *“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 balance as part of their current application.”*

WNH has included the GA Analysis Workform for fiscal years 2019 and 2020. WNH last received approval for disposition for 2017 and 2018 Account 1588 and 1589 balances in the 2019 IRM application for 2020 rates.

Section 3.2.5.3 also states that:

*“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.”*

WNH confirms that it has fully implemented the Accounting Guidance effective from January 1, 2019. As a result, WNH has updated its internal processes for accounting for RSVA 1588 and 1589 balances accordingly.

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## 2.12 RPP Settlement and RSVA 1588 & 1589 True-Ups

Per the Accounting Guidance, WNH submits a post-final adjustment for RPP settlement on Day 3 or 4 of the third subsequent month. To clarify by way of an example, RPP consumption in January 2020 is estimated in February 2020, trued up for GA rates in March 2020, and trued up once more in April 2020 for final billed kWh consumption. This schedule generally provides ample time for billing cycles to be completed. WNH has built its settlement and RSVA accounting processes around the OEB's Illustrative Commodity Model and has implemented extra checks and balances to ensure accurate submissions. If billing corrections are required that are outside of the 3-month window, WNH submits a true-up settlement amount with the IESO and adjusts RSVA Account 1588 and 1589 balances accordingly. This process is performed annually at the following year-end when it can be reasonably assured that all billing corrections are complete. The non-RPP portion of the adjustment for 2019 balances of \$1,042 has been included as principle adjustment in 2020.

In 2020, the other principal adjustments required relate to the impacts of the GA deferral as described in the GA Workform.

In 2019, there was a single principal adjustment to Account 1589 of \$355,688 related to a correction of 2018 billed GA amounts to non-RPP customers. This error was identified subsequent to WNH's submission of the 2019 IRM application for 2020 rates where 2018 Account 1589 balances were disposed.

## 2.13 Certification of Evidence

Section 3.2.5.3 of Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2021 Edition for 2022 Rate Applications states: *“Given issues have arisen with commodity accounts 1588 RSVA Power and 1589 RSVA GA balances, the OEB now requires a certification by the Chief Executive Officer (CEO), or Chief Financial Officer (CFO), or equivalent. The application must include a certification that the 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.”*

I, Rene W. Gatien, President and Chief Executive Officer of Waterloo North Hydro Inc. certify that Waterloo North Hydro Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.

*Original Signed By*

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Rene W. Gatien, P. Eng., MBA  
President and Chief Executive Officer

## **2.14 1595 Analysis Workform**

Section 3.2.5.5 of Chapter 3 of the Board’s Filing Requirements for Electricity Distribution Rate Applications – 2021 Edition for 2022 Rate Applications states: *“Distributors who meet the eligibility requirements for disposition of residual balances of Account 1595 Sub-accounts must file the Account 1595 Analysis Workform.”*

WNH has not included the 1595 Analysis Workform in Attachment C.

WNH requested disposition of residual balances in Account 1595 Sub-accounts for each vintage year only once, on a final basis.

### **3.0 Proposed Rates**

WNH has provided the Proposed January 1, 2022 Tariff of Rates and Charges in Table 3.0a below. The Rate Generator Model, which calculated the proposed rates and charges and the Tariff Schedule, has been submitted in excel format with this application.

WNH proposes to implement the new rates as of January 1, 2022. WNH will prorate the customers' bills in order that consumption prior to January 1, 2022 will be billed at its current approved rates and post January 1, 2022 consumption will be billed at the rates proposed in this rate application.

**Table 3.0a Proposed January 1, 2022 Tariff of Rate and Charges****Waterloo North Hydro Inc.****TARIFF OF RATES AND CHARGES****Effective and Implementation Date January 1, 2022****This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors****EB-2021-0062****RESIDENTIAL SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	33.35
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.71
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0179
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

### MONTHLY RATES AND CHARGES - Regulatory Component

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



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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered; General Service 50 to 999 kW interval metered; and General Service 1,000 to 4,999 kW interval metered.

### **APPLICATION**

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

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

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	125.96
Distribution Volumetric Rate	\$/kW	5.5813
Low Voltage Service Rate	\$/kW	0.1322
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	0.3945
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4041)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	0.0313
Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	3.4443
Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	3.6584
Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	3.6534
Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.8151
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	1.0179
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	1.0170

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.

## **LARGE USE SERVICE CLASSIFICATION**

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

### **APPLICATION**

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

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

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	7,359.96
Distribution Volumetric Rate	\$/kW	4.4348
Low Voltage Service Rate	\$/kW	0.1424
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	(0.1362)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.5635)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.0504
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.0215

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.20
Distribution Volumetric Rate	\$/kWh	0.0154
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

### MONTHLY RATES AND CHARGES - Regulatory Component

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

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.37
Distribution Volumetric Rate	\$/kW	10.2943
Low Voltage Service Rate	\$/kW	0.0878
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.3420)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5978
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6299

### MONTHLY RATES AND CHARGES - Regulatory Component

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

## 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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## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	0.0219
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.4125)

### MONTHLY RATES AND CHARGES - Regulatory Component

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



## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

### 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 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

Easement letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Income tax letter	\$	15.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	45.48
Owner Requested Disconnection/Reconnection at Meter – During Regular Hours	\$	130.00
Owner Requested Disconnection/Reconnection at Meter – After Regular Hours	\$	335.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – During Regular Hours	\$	310.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – After Regular Hours	\$	685.00

## RETAIL SERVICE CHARGES (if applicable)

### 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.

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	\$	106.53
Monthly Fixed Charge, per retailer	\$	42.62
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.06
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.63
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.63)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.53
Processing fee, per request, applied to the requesting party	\$	1.06
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.26
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.13

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0353
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0136
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.025
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

## 4.0 Rate Impacts

WNH has included Rate Impacts in Table 4.0a. WNH has included for each rate class a typical usage customer. Rate impact model adjustments made by WNH were discussed in section 2.5.

WNH remains committed to the principle that significant increases or decreases be managed so as to mitigate undue rate impacts in all rate classes. WNH is also concerned that customers understand the rate impacts. Two critical measures of the impact analysis for each rate class are the percentage change from current rates, and the respective dollar amount of the impact. Providing both the dollar impact and the percentage change, puts the increase or decrease in the proper context. WNH used both percentages and dollar amounts in Table 4.0a to demonstrate relative impacts. There is a range from an increase of 0.1% to 2.8% on the total bill including taxes to all classes, except Embedded Distributor where there is a decrease of -0.3% after all proposed rate adjustments have been accounted for.

**Table 4.0a Summary Bill Impact by Rate Class**

Draft Rate Impacts for 2022 IRM Filing				
Rate Class	Typical kWh Usage	Typical kW Usage	% Total Bill Impact	\$ Total Bill Impact
Residential	750		1.1%	\$1.29
GS < 50 kW	2,000		1.7%	\$5.00
GS > 50 kW	100,000	250	0.7%	\$251.76
Large Use	8,000,000	14,500	0.1%	\$2,957.49
Unmetered Scattered Load	150		1.4%	\$0.42
Street Lighting	50	0.14	2.8%	\$21.25
Embedded Distributor	2,615,000	6,000	-0.3%	(\$2,191.52)

Dated at Waterloo, Ontario this 18th day of August 2021.

*Original Signed By*

\_\_\_\_\_  
 Rene W. Gatien, P. Eng., MBA  
 President & CEO  
 Waterloo North Hydro Inc.

# **Attachment A**

## **Rate Generator Model**

**Instructions for Tabs 1, 3 to 7**

Summary of Changes from the Prior Year	
1	Group 1 continuity schedule in tab 3 now shows total of Group 1 accounts, as well as total of Group 1 accounts requested for disposition.
2	The table in tab 6, 3a for transition customer consumption has been revised to show the periods "July to December" then "January to June", instead of "January to June" then "July to December" for each year.
3	The Incentive Rate-setting Application checklist now includes a check to ensure that the opening principal and interest amounts for Group 1 and 2 balances shown in the DVA Continuity Schedule, agree with the last applicable approved closing balances.

**Detailed Instructions for Each Tab**

Tab	Tab Details	Step	Details
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	<p>Complete the information sheet.</p> <p>a) <b>Questions 2 to 4</b> Responses to questions 2 to 4 will open the DVA continuity schedule in tab 3 to the appropriate year that DVA balances should first be inputted.</p> <p>The continuity schedule will open starting from the year balances were last approved for disposition, unless the last approved disposition was on an interim basis and there are changes to those balances. If that is the case, the continuity schedule will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance.</p> <p>b) <b>Questions 5 and 6</b> If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. This tab will allocate and dispose the balance in Account 1580, sub-account CBR Class B through a separate rate rider using information inputted in tab 6, unless a rate rider is not produced. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider</p>
3 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2	<p>Complete the DVA continuity schedule.</p> <p>a) <b>For all Group 1 accounts, except Account 1595:</b> The continuity schedule will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that year. <i>For example, if in the 2021 rate application, DVA balances as at December 13, 2019 were approved for disposition, the continuity schedule will commence from 2019. Start by inputting the approved closing 2019 balances in the Adjustments column under 2019.</i></p> <p>b) <b>For all Account 1595 sub-accounts:</b> Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2020, regardless of whether the account is being requested for disposition in the current application.</p> <p>The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). <i>For example, Account 1595 (2016) would accumulate a balance starting in 2016, when the relevant balances approved for disposition were first transferred into Account 1595 (2016). Input the amount approved for disposition in the OEB Approved Disposition column.</i></p> <p><i>Note that the DVA continuity schedule can currently start from 2015. If a utility has residual balance in an Account 1595 with a vintage year prior to 2015, include residual balances for years up to 2015 in the row for Account 1595 (2015 and pre-2015) and provide a separate schedule with amounts broken down by vintage year.</i></p>
		3	Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation, if necessary.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Confirm the accuracy of the RRR data used to populate the tab.
		5	Review the disposition threshold calculation. Select whether disposition is being requested or not in the drop down box.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	6	This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated.
		7	Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated.
		8	Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.
		9	Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR B balances accumulated. A table will be generated based on the number of customers.  Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a and 6.2a respectively. This data will also be used in the calculation of billing determinants for GA and CBR Class B balances, as applicable.  Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customer populated in tabs 6.1a and 6.2a.  Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CBR Class B balances accumulated.
		9	Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes.  Complete the table accordingly for each rate class identified (i.e. total Class A consumption in the rate class identified for each year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as applicable.
6.1a - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B customers).	10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the Account 1589 GA balance accumulated.  In row 20, enter the Non-RPP consumption less WMP consumption.  The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.1.
6.1 - GA	This tab calculates the GA rate rider to be applied to all non-RPP Class B customers (except for the transition customers allocated a customer specific balance in tab 6.1a).	11	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the GA rate riders are calculated accordingly based on whether there were any transition customers during the period that the GA balance accumulated.

6.2a - CBR B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B).	12	<p>This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.</p> <p>In row 19, enter the total Class B consumption less WMP consumption.</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. All transition customers who are allocated a specific CBR Class B amount are not to be charged the general CBR Class B rate rider.</p>
6.2 - CBR	This tab calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	13	<p>This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.</p> <p>No input is required in this tab. The information in the tab is auto-populated and the CBR Class B rate riders are calculated accordingly.</p> <p>If a rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.</p>
5 - Allocating Def-Var Balances	This tab allocates the Group 1 balances, except GA and CBR Class B (if Class A customers exist).	14	Review the allocated balances to ensure the allocation is appropriate. Note that the final allocation for Account 1580, sub-account CBR Class B is calculated after the completion of tabs 6 to 6.2a.
7 - Calculation of Def-Var RR	This tab calculates the Group 1 rate riders, except for GA and CBR Class B (if Class A customers exist)	15	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .

# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

**Quick Link**  
Ontario Energy Board's 2022 Electricity  
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Waterloo North Hydro Inc.
Assigned EB Number	EB-2021-0062
Name of Contact and Title	Albert P. Singh, VP Finance & CFO
Phone Number	519-888-5542
Email Address	asingh@wnhydro.com
We are applying for rates effective	January-01-22
Rate-Setting Method	Price Cap IR
	2021

**1. Select the last Cost of Service rebasing year.**

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 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019.

**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.

2018
2018

**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 were 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.

2019
2019

**4. Select the earliest vintage year in which there is a balance in Account 1595.**  
 (e.g. if 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016.)

2017
------

**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: Waterloo North Hydro Inc. is:**

Partially Embedded	Within	Kitchener Wilmot Hydro, Energy+, Hydro One	Distribution System(s)
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**8. Have you transitioned to fully fixed rates?**

Yes
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**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.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

**Waterloo North Hydro Inc.**

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0059

### RESIDENTIAL SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.73
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$	(0.93)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0025

### MONTHLY RATES AND CHARGES - Regulatory Component

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





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.71
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0005
Distribution Volumetric Rate	\$/kWh	0.0174
Low Voltage Service Rate	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

#### MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered; General Service 50 to 999 kW interval metered; and General Service 1,000 to 4,999 kW interval metered.

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	125.96
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0012
Distribution Volumetric Rate	\$/kW	5.4651
Low Voltage Service Rate	\$/kW	0.1322
Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	2.7044
Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	2.8725
Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	2.8686



# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.8821
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Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	1.1016
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Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	1.1006
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### MONTHLY RATES AND CHARGES - Regulatory Component

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

### GROSS LOAD BILLING NOTE



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

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 2 MW 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.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

### LARGE USE SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7,359.96
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	(0.0001)
Distribution Volumetric Rate	\$/kW	4.3424
Low Voltage Service Rate	\$/kW	0.1424
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1803



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.1055
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### MONTHLY RATES AND CHARGES - Regulatory Component

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

### 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 2 MW 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.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.20
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kWh	0.0147
Low Voltage Service Rate	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

### MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

### STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.36
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kW	10.1024
Low Voltage Service Rate	\$/kW	0.0878
Retail Transmission Rate - Network Service Rate	\$/kW	2.0397
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6817

### MONTHLY RATES AND CHARGES - Regulatory Component

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





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

### 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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Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kW	0.0215

#### MONTHLY RATES AND CHARGES - Regulatory Component

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

#### ALLOWANCES

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

#### SPECIFIC SERVICE CHARGES

##### 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 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

Easement letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Duplicate invoices for previous billing	\$	15.00



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2022 Filers

Income tax letter	\$	15.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	44.50
Owner Requested Disconnection/Reconnection at Meter – During Regular Hours	\$	130.00
Owner Requested Disconnection/Reconnection at Meter – After Regular Hours	\$	335.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – During Regular Hours	\$	310.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – After Regular Hours	\$	685.00

## RETAIL SERVICE CHARGES (if applicable)

### 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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.24
Monthly Fixed Charge, per retailer	\$	41.70
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.17
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08

## LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0353
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0136
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.025 <sup>year</sup>
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

## Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

Please refer to the footnotes for further instructions.

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments <sup>1</sup> during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments <sup>1</sup> during 2017	Closing Interest Amounts as of Dec 31, 2017
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0					0
RSVA - Wholesale Market Service Charge <sup>2</sup>	1580	0				0					0
Variance WMS - Sub-account CBR Class A <sup>3</sup>	1580	0				0					0
Variance WMS - Sub-account CBR Class B <sup>3</sup>	1580	0				0					0
RSVA - Retail Transmission Network Charge	1584	0				0					0
RSVA - Retail Transmission Connection Charge	1586	0				0					0
RSVA - Power <sup>4</sup>	1588	0				0					0
RSVA - Global Adjustment <sup>4</sup>	1589	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) <sup>3</sup>	1595	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	0	89,828			89,828	(17,257)	125,685			(142,942)
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0				0					0
<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	0				0					0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>		0	0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance requested for disposition</b>		0	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment		0	0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	89,828	0	0	89,828	(17,257)	125,685	0	0	(142,942)
<b>Total Group 1 Balance</b>		0	89,828	0	0	89,828	(17,257)	125,685	0	0	(142,942)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0					0
<b>Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition</b>		0	0	0	0	0	0	0	0	0	0

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.

<sup>1</sup> 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.

<sup>2</sup> If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2022 to December 31, 2021 on the December 31, 2020 balances adjusted to remove balances approved for disposition in the 2021 rate decision. 2) If the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances adjusted to remove balances approved for disposition in the 2021 rate decision.

<sup>3</sup> 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 Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

<sup>4</sup> 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.

<sup>5</sup> 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.



2019

Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments during 2019	Closing Interest Amounts as of Dec 31, 2019
0			118,335	118,335	0			7,651	7,651
0			(62,441)	(62,441)	0			(1,950)	(1,950)
0			(567,056)	(567,056)	0			31,074	31,074
0				0	0				0
0			(144,144)	(144,144)	0			(3,597)	(3,597)
0			406,818	406,818	0			3,592	3,592
0			245,911	245,911	0			9,359	9,359
(212,905)	(270,422)	(1,078,443)		595,116	(59,897)		(27,336)	2,041	(30,520)
646,847	767,006	995,825	(355,688)	62,340	41,253		30,006	(18,994)	(7,747)
0				0	0				0
0				0	0				0
39,743				39,743	(142,424)	705			(141,719)
46,498	14,047			60,545	(64,586)	1,327			(63,259)
0	1,650,906	293,183		1,357,723	0	10,234	1,493,640		(1,483,406)
0				0	0				0
0				0	0				0
646,847	767,006	995,825	(355,688)	62,340	41,253	0	30,006	(18,994)	(7,747)
(212,905)	(270,422)	(1,078,443)	(2,577)	592,539	(59,897)	0	(27,336)	48,170	15,609
433,942	496,584	(82,618)	(358,265)	654,879	(18,644)	0	2,670	29,176	7,862
646,847	767,006	995,825	(355,688)	62,340	41,253	0	30,006	(18,994)	(7,747)
(126,664)	1,394,531	(785,260)	(2,577)	2,050,550	(266,907)	12,266	1,466,304	48,170	(1,672,775)
520,183	2,161,537	210,565	(358,265)	2,112,890	(225,654)	12,266	1,496,310	29,176	(1,680,522)
0			349,698	349,698	0			3,514	3,514
433,942	496,584	(82,618)	(8,567)	1,004,577	(18,644)	0	2,670	32,690	11,376

**2020**

Opening Principal Amounts as of Jan 1, 2020	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments <sup>1</sup> during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments <sup>1</sup> during 2020	Closing Interest Amounts as of Dec 31, 2020
118,335	193,927	103,512		208,750	7,651	1,722	3,655		5,718
(62,441)	(4,141)	(67,812)		1,230	(1,950)	208	(1,518)		(224)
(567,056)	(748,787)	(249,343)		(1,066,500)	31,074	(3,857)	13,179		14,038
0				0	0				0
(144,144)	(42,906)			(187,050)	(3,597)	(2,191)			(5,788)
406,818	(24,985)	155,938		225,895	3,592	2,786	2,773		3,605
245,911	(51,970)	296,123		(102,182)	9,359	(272)	9,743		(656)
595,116	(339,115)	865,538		(609,537)	(30,520)	(9,876)	(13,108)		(27,288)
62,340	2,760,283	(348,978)	(3,119,759)	51,842	(7,747)	23,568	3,404		12,417
0			(24,273)	0	0				0
39,743		39,743		0	(141,719)	188	(141,531)		0
60,545				60,545	(63,259)	832			(62,427)
1,357,723	102,177			1,459,900	(1,483,406)	19,866			(1,463,540)
0	(633,544)	(794,721)		161,177	0	8,101	123,403		(115,302)
0				0	0				0
62,340	2,760,283	(348,978)	(3,119,759)	51,842	(7,747)	23,568	3,404	0	12,417
592,539	(1,017,977)	1,103,956	0	(1,529,394)	15,609	(11,480)	14,724	0	(10,595)
654,879	1,742,306	754,978	(3,119,759)	(1,477,552)	7,862	12,088	18,128	0	1,822
62,340	2,760,283	(348,978)	(3,119,759)	51,842	(7,747)	23,568	3,404	0	12,417
2,050,550	(1,549,344)	348,978	(24,273)	127,955	(1,672,775)	17,507	(3,404)	0	(1,651,864)
2,112,890	1,210,939	0	(3,144,032)	179,797	(1,680,522)	41,075	0	0	(1,639,447)
349,698		0	353,959	703,657	3,514			6,327	9,841
1,004,577	1,742,306	754,978	(2,765,800)	(773,895)	11,376	12,088	18,128	6,327	11,663

2021				Projected Interest on Dec-31-2020 Balances						2.1.7 RRR <sup>5</sup>	
Principal Disposition during 2021 - instructed by OIR	Interest Disposition during 2021 - instructed by OIR	Closing Principal Balances as of Dec 31, 2020 Adjusted for Disposition during 2021	Closing Interest Balances as of Dec 31, 2020 Adjusted for Disposition during 2021	Projected Interest from Jan 1, 2021 to Dec 31, 2021 on Dec 31, 2020 balance adjusted for disposition during 2021 <sup>1</sup>	Projected Interest from Jan 1, 2022 to Apr 30, 2022 on Dec 31, 2020 balance adjusted for disposition during 2021 <sup>2</sup>	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2020	Variance RRR vs. 2020 Balance (Principal + Interest)	
14,823	5,623	193,927	95	1,105		1,200	195,127		214,468	0	
5,371	(1,291)	(4,141)	1,067	(24)		1,043	(3,098)		1,006	0	
(317,713)	10,098	(748,787)	3,940	(4,268)		(328)	(749,115)		(1,245,300)	(192,838)	
		0	0	0		0	0		0	0	
(144,144)	(5,579)	(42,906)	(209)	(245)		(454)	(43,360)		(192,838)	0	
250,880	6,413	(24,985)	(2,808)	(142)		(2,950)	(27,935)		229,500	0	
(50,212)	2,997	(51,970)	(3,653)	(296)		(3,949)	(55,919)		(102,838)	0	
		(609,537)	(27,288)	(3,474)		(30,762)	(640,299)		(636,825)	0	
		51,842	12,417	295		12,712	64,554		64,259	0	
		0	0	0		0	0	No	0	0	
(50,801)		26,528	0	0		0	0	No	(24,273)	0	
		0	0	0		0	0	No	0	0	
		60,545	(62,427)	345		(62,082)	0	No	(1,882)	0	
		1,459,900	(1,463,540)	8,321		(1,455,219)	0	No	(3,640)	0	
		161,177	(115,302)	919		(114,383)	0	No	45,875	0	
		0	0	0		0	0	No	0	0	
0	0	51,842	12,417	295	0	12,712	64,554		64,259	0	
(240,995)	18,261	(1,288,399)	(28,856)	(7,344)	0	(36,200)	(1,324,599)		(1,523,909)	16,080	
(240,995)	18,261	(1,236,597)	(16,439)	(7,048)	0	(23,487)	(1,260,044)		(1,459,650)	16,080	
0	0	51,842	12,417	295	0	12,712					
(291,796)	18,261	419,751	(1,670,125)	2,242	0	(1,667,883)					
(291,796)	18,261	471,593	(1,657,708)	2,537	0	(1,655,171)			(\$1,459,650)		
		703,657	9,841	2,918		12,759	716,416			(713,498) Please provide an expli	
(240,995)	18,261	(532,900)	(6,598)	(4,130)	0	(10,728)	(543,628)		(1,459,650)	(697,418)	



# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Data on this worksheet has been populated using your most recent RRR filing.

If you have identified any issues, please contact the OEB.

Have you confirmed the accuracy of the data below?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	432,541,115	0	6,077,123	0	0	0	432,541,115	0		51,821
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	187,704,454	0	30,594,150	0	0	0	187,704,454	0	84,031	5,863
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	648,535,090	1,651,599	545,200,779	1,381,163	7,939,234	16,282	640,595,856	1,635,317	651,561	
LARGE USE SERVICE CLASSIFICATION	kW	83,371,017	140,823	83,371,017	140,823	0	0	83,371,017	140,823	-19,176	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	3,017,447	0	0	0	0	0	3,017,447	0		
STREET LIGHTING SERVICE CLASSIFICATION	kW	3,552,796	9,889	3,552,796	9,889	0	0	3,552,796	9,889		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	38,179,195	88,101	38,179,195	88,101	0	0	38,179,195	88,101		
<b>Total</b>		1,396,901,114	1,890,412	706,975,060	1,619,976	7,939,234	16,282	1,388,961,880	1,874,130	716,416	57,684

**Threshold Test**

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

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

(\$1,260,044)

(\$0.0009) Claim does not meet the threshold test.

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

YES

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

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

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

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP			
				1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	31.0%	89.8%	31.1%	60,420	(2,783)	(246,787)	(8,650)	(17,315)	(199,398)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	13.4%	10.2%	13.5%	26,220	(315)	(107,095)	(3,754)	(7,514)	(86,530)	84,031
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	46.4%	0.0%	46.1%	90,591	0	(365,493)	(12,969)	(25,961)	(295,309)	651,561
LARGE USE SERVICE CLASSIFICATION	6.0%	0.0%	6.0%	11,646	0	(47,567)	(1,667)	(3,337)	(38,433)	(19,176)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%	421	0	(1,722)	(60)	(121)	(1,391)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	496	0	(2,027)	(71)	(142)	(1,638)	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	2.7%	0.0%	2.7%	5,333	0	(21,783)	(764)	(1,528)	(17,600)	0
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>195,127</b>	<b>(3,098)</b>	<b>(792,475)</b>	<b>(27,935)</b>	<b>(55,919)</b>	<b>(640,299)</b>	<b>716,416</b>

\*\* 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 2022 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 CBR Class B account balance as at December 31, 2017, the period the GA variance accumulated would be 2018 to 2020.)

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, 2017, the period the GA variance accumulated would be 2018 to 2020.)

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		2020		2019	
			July to December	January to June	July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh			699,912	87,439
		kW			2,929	404
		Class A/B			A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh			2,403,411	2,591,936
		kW			6,422	7,144
		Class A/B			B	A
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh			903,664	671,459
		kW			3,408	2,992
		Class A/B			B	A
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	7,037,768	7,256,944		
		kW	14,709	14,813		
		Class A/B	B	A		
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,663,193	2,365,979		
		kW	10,429	10,538		
		Class A/B	A	B		
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	735,846	707,898		
		kW	2,949	3,681		
		Class A/B	A	B		

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 2019, exclude this customer's consumption for 2019 but include this customer's consumption in 2020 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		2020	2019
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	180,073,291	195,258,485
		kW	412,330	422,877
Rate Class 2	LARGE USE SERVICE CLASSIFICATION	kWh	83,371,017	96,278,641
		kW	140,823	169,281

# Incentive Rate-setting Mechanism Rate Generator for 2022 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

2018

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

		Total	2020	2019
Non-RPP Consumption Less WMP Consumption	A	1,477,797,449	706,975,060	770,822,389
Less Class A Consumption for Partial Year Class A Customers	B	14,619,290	10,655,983	3,963,307
Less Consumption for Full Year Class A Customers	C	554,981,434	263,444,308	291,537,126
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>908,196,725</b>	<b>432,874,769</b>	<b>475,321,956</b>
All Class B Consumption for Transition Customers	E	13,506,160	10,111,645	3,394,515
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>1.49%</b>		

**Allocation of Total GA Balance \$**

Total GA Balance	G	\$ 64,554
Transition Customers Portion of GA Balance	H=F*G	\$ 960
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 63,594

**Allocation of GA Balances to Class A/B Transition Customers**

# of Class A/B Transition Customers	6	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 2020	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		87,439	0	87,439	0.65%	\$ 6	\$ 1
Customer 2		2,403,411	0	2,403,411	17.79%	\$ 171	\$ 14
Customer 3		903,664	0	903,664	6.69%	\$ 64	\$ 5
Customer 4		7,037,768	7,037,768	0	52.11%	\$ 500	\$ 42
Customer 5		2,365,979	2,365,979	0	17.52%	\$ 168	\$ 14
Customer 6		707,898	707,898	0	5.24%	\$ 50	\$ 4
<b>Total</b>		<b>13,506,160</b>	<b>10,111,645</b>	<b>3,394,515</b>	<b>100.00%</b>	<b>\$ 960</b>	

# Incentive Rate-setting Mechanism Rate Generator for 2022 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 (kWh) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2020 Consumption excluding WMP kWh	Total Metered 2020 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated kWh	Total Metered 2020 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated kWh	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	6,077,123	0	0	6,077,123	1.4%	\$914	\$0.0002 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	30,594,150	0	0	30,594,150	7.2%	\$4,602	\$0.0002 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	545,200,779	180,073,291	20,767,628	344,359,860	81.5%	\$51,801	\$0.0002 kWh
LARGE USE SERVICE CLASSIFICATION	kWh	83,371,017	83,371,017	0	0	0.0%	\$0	\$0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kWh	3,552,796	0	0	3,552,796	0.8%	\$534	\$0.0002 kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	38,179,195	0	0	38,179,195	9.0%	\$5,743	\$0.0002 kWh
<b>Total</b>	706,975,060	263,444,308	20,767,628	422,763,124	100.0%	\$63,594		

# Incentive Rate-setting Mechanism Rate Generator for 2022 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 2019

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

		Total	2020	2019	2018	2017	2016
Total Consumption Less WMP Consumption	A	2,818,400,868	2,388,961,880	1,429,438,988			
Less Class A Consumption for Partial Year Class A Customers	B	14,619,290	10,655,983	3,963,307	-	-	-
Less Consumption for Full Year Class A Customers	C	554,981,434	263,444,308	291,537,126	-	-	-
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>2,248,800,144</b>	<b>1,114,861,589</b>	<b>1,133,938,555</b>			
All Class B Consumption for Transition Customers	E	13,506,161	10,111,645	3,394,515	-	-	1
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>0.60%</b>					

**Allocation of Total CBR Class B Balance \$**

Total CBR Class B Balance	G	\$	43,360
Transition Customers Portion of CBR Class B Balance	H=F*G	\$	260
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	43,099

**Allocation of CBR Class B Balances to Transition Customers**

# of Class A/B Transition Customers	B										Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments	Revised Monthly Payment
	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 2020	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2019	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2017	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2016	% of kWh						
Customer 1	87,439	-	87,439	-	-	-	0.65%	-\$	2	-\$	0	\$	-
Customer 2	2,403,411	-	2,403,411	-	-	-	17.79%	-\$	46	-\$	4	\$	-
Customer 3	903,664	-	903,664	-	-	-	6.69%	-\$	17	-\$	1	\$	-
Customer 4	7,037,768	7,037,768	-	-	-	-	52.11%	-\$	136	-\$	11	\$	-
Customer 5	2,365,979	2,365,979	-	-	-	-	17.52%	-\$	46	-\$	4	\$	-
Customer 8	707,898	707,898	-	-	-	-	5.24%	-\$	14	-\$	1	\$	-
<b>Total</b>	<b>13,526,150</b>	<b>10,111,645</b>	<b>3,394,515</b>				<b>100.00%</b>	<b>-\$</b>	<b>260</b>	<b>-\$</b>	<b>22</b>	<b>\$</b>	<b>-</b>

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 2022 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 2019

	Total Metered 2020 Consumption Minus WMP		Total Metered 2020 Consumption for Full Year Class A Customers		Total Metered 2020 Consumption for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit	
	kWh	kW	kWh	kW	kWh	kW	kWh	kW					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	432,541,115	0	0	0	0	432,541,115	0	39.2%	(\$16,875)	\$0.0000	kWh	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	187,704,454	0	0	0	0	187,704,454	0	17.0%	(\$7,323)	\$0.0000	kWh	
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	640,595,856	1,635,317	180,073,291	412,330	20,767,628	57,119	439,754,937	1,165,868	39.8%	(\$17,156)	\$0.0000	kW
LARGE USE SERVICE CLASSIFICATION	kW	83,371,017	140,823	83,371,017	140,823	0	0	0	0.0%	\$0	\$0.0000	kW	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	3,017,447	0	0	0	0	0	3,017,447	0	0.3%	(\$118)	\$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	3,552,796	9,889	0	0	0	0	3,552,796	9,889	0.3%	(\$139)	\$0.0000	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	38,179,195	88,101	0	0	0	0	38,179,195	88,101	3.5%	(\$1,489)	\$0.0000	kW
<b>Total</b>		<b>1,388,961,880</b>	<b>1,874,130</b>	<b>263,444,308</b>	<b>553,153</b>	<b>20,767,628</b>	<b>57,119</b>	<b>1,104,749,944</b>	<b>1,263,858</b>	<b>100.0%</b>	<b>(\$43,100)</b>	<b>\$0.0000</b>	

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 2022 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>4</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	432,541,115	0	432,541,115	0	(414,513)		(0.0010)	0.0000	0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	187,704,454	0	187,704,454	0	(178,988)		(0.0010)	0.0000	0.0004	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	648,535,090	1,651,599	640,595,856	1,635,317	51,660	(660,802)	0.0313	(0.4041)	0.3945	
LARGE USE SERVICE CLASSIFICATION	kW	83,371,017	140,823	83,371,017	140,823	(79,360)		(0.5635)	0.0000	(0.1362)	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	3,017,447	0	3,017,447	0	(2,872)		(0.0010)	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	3,552,796	9,889	3,552,796	9,889	(3,382)		(0.3420)	0.0000	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	38,179,195	88,101	38,179,195	88,101	(36,342)		(0.4125)	0.0000	0.0000	(1,351,477.03)

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

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



# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2021	2022
<b>OEB-Approved Rate Base</b>	\$ -	\$ -
<b>OEB-Approved Regulatory Taxable Income</b>	\$ -	\$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		3.2%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
<b>Combined Effective Tax Rate</b>	0.0%	0.0%
Total Income Taxes Payable	\$ -	\$ -
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ -	\$ -
<b>Grossed-up Income Taxes</b>	\$ -	\$ -
<b>Incremental Grossed-up Tax Amount</b>		\$ -
<b>Sharing of Tax Amount (50%)</b>		\$ -

### Notes

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

# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

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

Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh						0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh						0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW						0	0	0	0	0.0%	0.0%	0.0%	0.0%
LARGE USE SERVICE CLASSIFICATION	kW						0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh						0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW						0	0	0	0	0.0%	0.0%	0.0%	0.0%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW						0	0	0	0	0.0%	0.0%	0.0%	0.0%
<b>Total</b>		0	0	0			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 432,541,115		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh 187,704,454		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW 648,535,090	1,651,599	0	0.0000 kW
LARGE USE SERVICE CLASSIFICATION	kW 83,371,017	140,823	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh 3,017,447		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW 3,552,796	9,889	0	0.0000 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW 38,179,195	88,101	0	0.0000 kW
<b>Total</b>	1,396,901,114	1,890,412	50	

# Incentive Rate-setting Mechanism Rate Generator for 2022 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	0.0071	432,541,115	0	1.0353	447,809,816
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0025	432,541,115	0	1.0353	447,809,816
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	187,704,454	0	1.0353	194,330,421
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	2.7344	132,971,021	386,249		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	2.8725	315,038,973	836,259		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	2.8698	196,168,060	429,091		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW)	\$/kW	0.8821	132,971,021	386,249		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	1.1016	315,038,973	836,259		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	1.1006	196,168,060	429,091		
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1803	83,578,703	140,823		
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.1055	83,578,703	140,823		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	3,017,447	0	1.0353	3,123,963
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023	3,017,447	0	1.0353	3,123,963
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0387	3,552,796	9,889		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6817	3,552,796	9,889		

For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval customers.

For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval customers.

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For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval customers.



# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Uniform Transmission Rates	Unit	2020	2021 Jan to Jun	2021 Jul to Dec	2022
<b>Rate Description</b>		<b>Rate</b>	<b>Rate</b>		<b>Rate</b>
Network Service Rate	kW	\$ 3.92	\$ 4.67	\$ 4.90	\$ 4.90
Line Connection Service Rate	kW	\$ 0.97	\$ 0.77	\$ 0.81	\$ 0.81
Transformation Connection Service Rate	kW	\$ 2.33	\$ 2.53	\$ 2.65	\$ 2.65

Hydro One Sub-Transmission Rates	Unit	2020	2021	2022
<b>Rate Description</b>		<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Network Service Rate	kW	\$ 3.3980	\$ 3.4778	\$ 3.4778
Line Connection Service Rate	kW	\$ 0.8045	\$ 0.8128	\$ 0.8128
Transformation Connection Service Rate	kW	\$ 2.0194	\$ 2.0458	\$ 2.0458
Both Line and Transformation Connection Service Rate	kW	\$ 2.8239	\$ 2.8586	\$ 2.8586

Kitchener-Wilmot Hydro	Unit	2020	2021 Jan to Jun	2021 Jul to Dec	2022
<b>Rate Description</b>		<b>Rate</b>	<b>Rate</b>		<b>Rate</b>
Network Service Rate	kW	\$ 2.75	\$ 2.71	\$ 3.52	\$ 4.16
Line Connection Service Rate	kW	\$ 0.81	\$ 0.80	\$ 0.63	\$ 0.63
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$ 0.81	\$ 0.80	\$ 0.63	\$ 0.63

Energy+	Unit	2020	2021	2022
<b>Rate Description</b>		<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Network Service Rate	kW	\$ 2.46	\$ 2.91	\$ 2.91
Line Connection Service Rate	kW	\$ 1.96	\$ 1.75	\$ 1.75
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	\$ 1.96	\$ 1.75	\$ 1.75
<b>Low Voltage Switchgear Credit (if applicable, enter as a negative value)</b>	\$	<b>Historical 2020</b>	<b>Current 2021</b>	<b>Forecast 2022</b>

# Incentive Rate-setting Mechanism Rate Generator for 2022 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	183,148	\$3.92	\$ 717,941	197,985	\$0.97	\$ 192,045	24,181	\$2.33	\$ 56,341	\$ 248,386
February	178,926	\$3.92	\$ 701,980	195,262	\$0.97	\$ 189,404	24,535	\$2.33	\$ 57,167	\$ 246,571
March	183,318	\$3.92	\$ 718,607	195,485	\$0.97	\$ 189,620	27,720	\$2.33	\$ 64,588	\$ 254,208
April	173,731	\$3.92	\$ 681,026	181,700	\$0.97	\$ 176,249	23,992	\$2.33	\$ 55,901	\$ 232,150
May	147,519	\$3.92	\$ 578,274	160,166	\$0.97	\$ 155,361	22,376	\$2.33	\$ 52,136	\$ 207,497
June	219,242	\$3.92	\$ 859,429	223,558	\$0.97	\$ 216,851	25,534	\$2.33	\$ 59,494	\$ 276,345
July	216,204	\$3.92	\$ 847,520	236,100	\$0.97	\$ 229,017	26,837	\$2.33	\$ 62,064	\$ 291,081
August	256,495	\$3.92	\$ 1,005,460	281,045	\$0.97	\$ 253,214	28,846	\$2.33	\$ 66,745	\$ 319,959
September	240,635	\$3.92	\$ 943,289	244,886	\$0.97	\$ 237,539	27,895	\$2.33	\$ 64,995	\$ 302,535
October	204,122	\$3.92	\$ 800,158	208,682	\$0.97	\$ 202,422	25,976	\$2.33	\$ 60,524	\$ 262,946
November	165,570	\$3.92	\$ 649,034	176,686	\$0.97	\$ 171,385	23,440	\$2.33	\$ 54,615	\$ 226,001
December	181,952	\$3.92	\$ 713,252	185,674	\$0.97	\$ 180,104	23,662	\$2.33	\$ 55,132	\$ 235,236
<b>Total</b>	<b>2,350,862</b>	<b>\$ 3.92</b>	<b>\$ 9,215,380</b>	<b>2,467,229</b>	<b>\$ 0.97</b>	<b>\$ 2,393,212</b>	<b>304,594</b>	<b>\$ 2.33</b>	<b>\$ 709,703</b>	<b>\$ 3,102,915</b>

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	6,029	\$3.3980	\$ 20,487	6,071	\$0.8045	\$ 4,884	6,062	\$2.0194	\$ 12,242	\$ 17,126
February	5,928	\$3.3980	\$ 20,145	5,970	\$0.8045	\$ 4,803	5,970	\$2.0194	\$ 12,055	\$ 16,858
March	6,026	\$3.3980	\$ 20,477	6,026	\$0.8045	\$ 4,848	6,089	\$2.0194	\$ 10,276	\$ 15,124
April	5,323	\$3.3980	\$ 18,087	5,328	\$0.8045	\$ 4,287	5,328	\$2.0194	\$ 10,759	\$ 15,046
May	5,182	\$3.3980	\$ 17,610	5,190	\$0.8045	\$ 4,176	5,190	\$2.0194	\$ 10,482	\$ 14,657
June	5,752	\$3.3980	\$ 19,545	5,795	\$0.8045	\$ 4,662	5,795	\$2.0194	\$ 11,702	\$ 16,364
July	6,051	\$3.3980	\$ 20,560	6,051	\$0.8045	\$ 4,868	6,051	\$2.0194	\$ 12,219	\$ 17,086
August	5,880	\$3.3980	\$ 19,980	5,880	\$0.8045	\$ 4,730	5,880	\$2.0194	\$ 11,874	\$ 16,604
September	5,608	\$3.3980	\$ 19,056	5,622	\$0.8045	\$ 4,523	5,622	\$2.0194	\$ 11,353	\$ 15,875
October	4,473	\$3.3980	\$ 15,201	4,473	\$0.8045	\$ 3,599	4,473	\$2.0194	\$ 9,034	\$ 12,632
November	4,663	\$3.3980	\$ 15,845	4,675	\$0.8045	\$ 3,761	4,675	\$2.0194	\$ 9,441	\$ 13,203
December	5,054	\$3.3980	\$ 17,174	5,054	\$0.8045	\$ 4,066	5,054	\$2.0194	\$ 10,207	\$ 14,273
<b>Total</b>	<b>65,970</b>	<b>\$ 3.3980</b>	<b>\$ 224,167</b>	<b>66,136</b>	<b>\$ 0.8045</b>	<b>\$ 53,206</b>	<b>65,190</b>	<b>\$ 2.0194</b>	<b>\$ 131,644</b>	<b>\$ 184,850</b>

KWH (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	2,818	\$ 2,7534	\$ 7,760	2,818	\$ 0.8139	\$ 2,294	\$ -	\$ -	\$ -	\$ 2,294
February	2,666	\$ 2,7534	\$ 7,341	2,666	\$ 0.8139	\$ 2,170	\$ -	\$ -	\$ -	\$ 2,170
March	2,504	\$ 2,7534	\$ 6,895	2,504	\$ 0.8139	\$ 2,038	\$ -	\$ -	\$ -	\$ 2,038
April	2,385	\$ 2,7534	\$ 6,566	2,385	\$ 0.8139	\$ 1,941	\$ -	\$ -	\$ -	\$ 1,941
May	3,511	\$ 2,7534	\$ 9,668	3,511	\$ 0.8139	\$ 2,858	\$ -	\$ -	\$ -	\$ 2,858
June	3,558	\$ 2,7534	\$ 9,797	3,558	\$ 0.8139	\$ 2,896	\$ -	\$ -	\$ -	\$ 2,896
July	4,033	\$ 2,7534	\$ 11,106	4,033	\$ 0.8139	\$ 3,283	\$ -	\$ -	\$ -	\$ 3,283
August	4,421	\$ 2,7534	\$ 12,174	4,421	\$ 0.8139	\$ 3,599	\$ -	\$ -	\$ -	\$ 3,599
September	3,646	\$ 2,7534	\$ 10,040	3,646	\$ 0.8139	\$ 2,968	\$ -	\$ -	\$ -	\$ 2,968
October	3,555	\$ 2,7534	\$ 9,790	3,555	\$ 0.8139	\$ 2,894	\$ -	\$ -	\$ -	\$ 2,894
November	3,694	\$ 2,7534	\$ 10,170	3,694	\$ 0.8139	\$ 3,006	\$ -	\$ -	\$ -	\$ 3,006
December	4,124	\$ 2,7534	\$ 11,355	4,124	\$ 0.8139	\$ 3,357	\$ -	\$ -	\$ -	\$ 3,357
<b>Total</b>	<b>40,917</b>	<b>\$ 2.75</b>	<b>\$ 112,661</b>	<b>40,917</b>	<b>\$ 0.81</b>	<b>\$ 33,302</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,302</b>

Energy+ (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	10,104	\$ 2,4605	\$ 24,862	10,118	\$ 1,9627	\$ 19,859	\$ -	\$ -	\$ -	\$ 19,859
February	9,894	\$ 2,4605	\$ 24,343	10,039	\$ 1,9527	\$ 19,604	\$ -	\$ -	\$ -	\$ 19,604
March	9,467	\$ 2,4605	\$ 23,295	9,563	\$ 1,9627	\$ 18,770	\$ -	\$ -	\$ -	\$ 18,770
April	8,911	\$ 2,4605	\$ 21,925	8,875	\$ 1,9627	\$ 17,420	\$ -	\$ -	\$ -	\$ 17,420
May	12,060	\$ 2,4605	\$ 29,674	9,960	\$ 1,9627	\$ 19,545	\$ -	\$ -	\$ -	\$ 19,545
June	9,956	\$ 2,4605	\$ 24,497	9,938	\$ 1,9627	\$ 19,505	\$ -	\$ -	\$ -	\$ 19,505
July	10,632	\$ 2,4605	\$ 26,160	10,632	\$ 1,9627	\$ 20,867	\$ -	\$ -	\$ -	\$ 20,867
August	10,180	\$ 2,4605	\$ 25,047	10,180	\$ 1,9627	\$ 19,980	\$ -	\$ -	\$ -	\$ 19,980
September	8,945	\$ 2,4605	\$ 22,009	8,993	\$ 1,9627	\$ 17,650	\$ -	\$ -	\$ -	\$ 17,650
October	8,833	\$ 2,4605	\$ 21,733	8,909	\$ 1,9627	\$ 17,485	\$ -	\$ -	\$ -	\$ 17,485
November	8,833	\$ 2,4605	\$ 21,733	8,909	\$ 1,9627	\$ 17,485	\$ -	\$ -	\$ -	\$ 17,485
December	10,130	\$ 2,4605	\$ 24,925	10,130	\$ 1,9627	\$ 19,882	\$ -	\$ -	\$ -	\$ 19,882
<b>Total</b>	<b>117,945</b>	<b>\$ 2.46</b>	<b>\$ 290,204</b>	<b>107,246</b>	<b>\$ 1.96</b>	<b>\$ 210,391</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 210,391</b>

Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	202,100	\$ 3,8152	\$ 771,050	216,992	\$ 1,0096	\$ 219,082	30,243	\$ 2,2677	\$ 68,583	\$ 287,665
February	197,414	\$ 3,8154	\$ 753,219	213,937	\$ 1,0096	\$ 215,981	30,505	\$ 2,2692	\$ 69,222	\$ 285,203
March	201,316	\$ 3,8212	\$ 769,273	213,579	\$ 1,0080	\$ 215,277	32,809	\$ 2,2818	\$ 74,864	\$ 290,141
April	190,349	\$ 3,8225	\$ 727,603	198,288	\$ 1,0081	\$ 199,896	29,320	\$ 2,2736	\$ 66,661	\$ 266,557
May	168,273	\$ 3,7750	\$ 635,227	169,828	\$ 0,9673	\$ 164,279	27,566	\$ 2,2715	\$ 62,618	\$ 226,897
June	238,508	\$ 3,8291	\$ 913,268	242,849	\$ 1,0044	\$ 243,914	31,329	\$ 2,2725	\$ 71,197	\$ 315,111
July	236,920	\$ 3,8213	\$ 905,345	256,816	\$ 1,0047	\$ 258,035	32,688	\$ 2,2725	\$ 74,283	\$ 332,318
August	276,976	\$ 3,8367	\$ 1,062,662	281,526	\$ 1,0000	\$ 281,522	34,526	\$ 2,2771	\$ 78,619	\$ 360,142
September	258,834	\$ 3,8418	\$ 994,394	263,147	\$ 0,9982	\$ 262,680	33,517	\$ 2,2779	\$ 76,348	\$ 339,028
October	220,984	\$ 3,8323	\$ 846,882	225,619	\$ 1,0035	\$ 226,399	30,449	\$ 2,2644	\$ 69,558	\$ 295,957
November	182,760	\$ 3,8126	\$ 696,783	193,964	\$ 1,0086	\$ 195,638	28,115	\$ 2,2783	\$ 64,057	\$ 259,694
December	201,260	\$ 3,8095	\$ 766,707	204,983	\$ 1,0118	\$ 207,409	28,716	\$ 2,2753	\$ 65,339	\$ 272,748
<b>Total</b>	<b>2,575,695</b>	<b>\$ 3.82</b>	<b>\$ 9,842,412</b>	<b>2,681,527</b>	<b>\$ 1.00</b>	<b>\$ 2,690,112</b>	<b>369,783</b>	<b>\$ 2.28</b>	<b>\$ 841,347</b>	<b>\$ 3,531,459</b>

Low Voltage Switchgear Credit (if applicable) \$ -  
 Total including deduction for Low Voltage Switchgear Credit \$ 3,531,459

# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

The purpose of this sheet is to calculate the expected billing when current 2021 Uniform Transmission Rates are applied against historical 2020 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	183,148	\$ 4.6700	\$ 855,302	197,985	\$ 0.7700	\$ 152,448	24,181	\$ 2.5300	\$ 61,177	\$ 213,625
February	178,926	\$ 4.6700	\$ 835,584	195,262	\$ 0.7700	\$ 150,352	24,535	\$ 2.5300	\$ 62,074	\$ 212,425
March	183,318	\$ 4.6700	\$ 856,095	195,485	\$ 0.7700	\$ 150,523	27,720	\$ 2.5300	\$ 70,132	\$ 220,655
April	173,731	\$ 4.6700	\$ 811,324	181,700	\$ 0.7700	\$ 139,909	23,992	\$ 2.5300	\$ 60,700	\$ 200,609
May	147,519	\$ 4.6700	\$ 688,914	160,166	\$ 0.7700	\$ 123,328	22,376	\$ 2.5300	\$ 56,611	\$ 179,939
June	219,242	\$ 4.6700	\$ 1,023,860	223,558	\$ 0.7700	\$ 172,140	25,534	\$ 2.5300	\$ 64,601	\$ 236,741
July	216,204	\$ 4.9000	\$ 1,059,400	236,100	\$ 0.8100	\$ 191,241	26,637	\$ 2.6500	\$ 70,588	\$ 261,829
August	256,495	\$ 4.9000	\$ 1,256,826	261,045	\$ 0.8100	\$ 211,446	28,646	\$ 2.6500	\$ 75,912	\$ 287,358
September	240,635	\$ 4.9000	\$ 1,179,112	244,886	\$ 0.8100	\$ 198,358	27,895	\$ 2.6500	\$ 73,922	\$ 272,279
October	204,122	\$ 4.9000	\$ 1,000,198	208,682	\$ 0.8100	\$ 169,032	25,976	\$ 2.6500	\$ 68,836	\$ 237,869
November	165,570	\$ 4.9000	\$ 811,293	176,886	\$ 0.8100	\$ 143,116	23,440	\$ 2.6500	\$ 62,116	\$ 205,232
December	181,952	\$ 4.9000	\$ 891,565	185,674	\$ 0.8100	\$ 150,396	23,662	\$ 2.6500	\$ 62,704	\$ 213,100
<b>Total</b>	<b>2,350,862</b>	<b>\$ 4.79</b>	<b>\$ 11,269,472</b>	<b>2,467,229</b>	<b>\$ 0.79</b>	<b>\$ 1,952,289</b>	<b>304,594</b>	<b>\$ 2.59</b>	<b>\$ 789,373</b>	<b>\$ 2,741,662</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	6,029	\$ 3.4778	\$ 20,969	6,071	\$ 0.8128	\$ 4,934	6,062	\$ 2.0458	\$ 12,402	\$ 17,337
February	5,928	\$ 3.4778	\$ 20,618	5,970	\$ 0.8128	\$ 4,852	5,970	\$ 2.0458	\$ 12,213	\$ 17,065
March	6,026	\$ 3.4778	\$ 20,958	6,026	\$ 0.8128	\$ 4,898	5,089	\$ 2.0458	\$ 10,411	\$ 15,309
April	5,323	\$ 3.4778	\$ 18,512	5,328	\$ 0.8128	\$ 4,331	5,328	\$ 2.0458	\$ 10,900	\$ 15,231
May	5,182	\$ 3.4778	\$ 18,024	5,190	\$ 0.8128	\$ 4,219	5,190	\$ 2.0458	\$ 10,619	\$ 14,837
June	5,752	\$ 3.4778	\$ 20,004	5,795	\$ 0.8128	\$ 4,710	5,795	\$ 2.0458	\$ 11,855	\$ 16,565
July	6,051	\$ 3.4778	\$ 21,030	6,054	\$ 0.8128	\$ 4,918	6,051	\$ 2.0458	\$ 12,378	\$ 17,296
August	5,880	\$ 3.4778	\$ 20,449	5,880	\$ 0.8128	\$ 4,779	5,880	\$ 2.0458	\$ 12,029	\$ 16,808
September	5,608	\$ 3.4778	\$ 19,503	5,622	\$ 0.8128	\$ 4,569	5,622	\$ 2.0458	\$ 11,501	\$ 16,070
October	4,473	\$ 3.4778	\$ 15,558	4,473	\$ 0.8128	\$ 3,636	4,473	\$ 2.0458	\$ 9,152	\$ 12,788
November	4,663	\$ 3.4778	\$ 16,217	4,675	\$ 0.8128	\$ 3,800	4,675	\$ 2.0458	\$ 9,565	\$ 13,365
December	5,054	\$ 3.4778	\$ 17,578	5,054	\$ 0.8128	\$ 4,108	5,054	\$ 2.0458	\$ 10,340	\$ 14,448
<b>Total</b>	<b>65,970</b>	<b>\$ 3.48</b>	<b>\$ 229,431</b>	<b>66,136</b>	<b>\$ 0.81</b>	<b>\$ 53,755</b>	<b>65,190</b>	<b>\$ 2.05</b>	<b>\$ 133,365</b>	<b>\$ 187,120</b>

KWH	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	2,818	\$ 2.7075	\$ 7,630	2,818	\$ 0.7986	\$ 2,251	-	\$ -	\$ -	\$ 2,251
February	2,666	\$ 2.7075	\$ 7,219	2,666	\$ 0.7986	\$ 2,129	-	\$ -	\$ -	\$ 2,129
March	2,501	\$ 2.7075	\$ 6,780	2,501	\$ 0.7986	\$ 2,000	-	\$ -	\$ -	\$ 2,000
April	2,385	\$ 2.7075	\$ 6,457	2,385	\$ 0.7986	\$ 1,904	-	\$ -	\$ -	\$ 1,904
May	3,511	\$ 2.7075	\$ 9,507	3,511	\$ 0.7986	\$ 2,804	-	\$ -	\$ -	\$ 2,804
June	3,558	\$ 2.7075	\$ 9,633	3,558	\$ 0.7986	\$ 2,841	-	\$ -	\$ -	\$ 2,841
July	4,033	\$ 2.7075	\$ 10,921	4,033	\$ 0.7986	\$ 3,221	-	\$ -	\$ -	\$ 3,221
August	4,421	\$ 2.7075	\$ 11,971	4,421	\$ 0.7986	\$ 3,531	-	\$ -	\$ -	\$ 3,531
September	3,646	\$ 2.7075	\$ 9,872	3,646	\$ 0.7986	\$ 2,912	-	\$ -	\$ -	\$ 2,912
October	3,555	\$ 2.7075	\$ 9,626	3,555	\$ 0.7986	\$ 2,839	-	\$ -	\$ -	\$ 2,839
November	3,694	\$ 2.7075	\$ 10,001	3,694	\$ 0.7986	\$ 2,950	-	\$ -	\$ -	\$ 2,950
December	4,124	\$ 2.7075	\$ 11,166	4,124	\$ 0.7986	\$ 3,294	-	\$ -	\$ -	\$ 3,294
<b>Total</b>	<b>40,917</b>	<b>\$ 2.71</b>	<b>\$ 110,783</b>	<b>40,917</b>	<b>\$ 0.80</b>	<b>\$ 32,676</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,676</b>

Energy+	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	10,104	\$ 2.9127	\$ 29,431	10,118	\$ 1.7527	\$ 17,734	-	\$ -	\$ -	\$ 17,734
February	9,894	\$ 2.9127	\$ 28,817	10,039	\$ 1.7527	\$ 17,596	-	\$ -	\$ -	\$ 17,596
March	9,467	\$ 2.9127	\$ 27,576	9,563	\$ 1.7527	\$ 16,762	-	\$ -	\$ -	\$ 16,762
April	8,911	\$ 2.9127	\$ 25,954	8,875	\$ 1.7527	\$ 15,556	-	\$ -	\$ -	\$ 15,556
May	12,060	\$ 2.9127	\$ 35,128	960	\$ 1.7527	\$ 1,693	-	\$ -	\$ -	\$ 1,693
June	9,956	\$ 2.9127	\$ 28,999	9,938	\$ 1.7527	\$ 17,418	-	\$ -	\$ -	\$ 17,418
July	10,632	\$ 2.9127	\$ 30,968	10,632	\$ 1.7527	\$ 18,635	-	\$ -	\$ -	\$ 18,635
August	10,180	\$ 2.9127	\$ 29,651	10,180	\$ 1.7527	\$ 17,842	-	\$ -	\$ -	\$ 17,842
September	8,945	\$ 2.9127	\$ 26,054	8,993	\$ 1.7527	\$ 15,762	-	\$ -	\$ -	\$ 15,762
October	8,833	\$ 2.9127	\$ 25,727	8,909	\$ 1.7527	\$ 15,614	-	\$ -	\$ -	\$ 15,614
November	8,833	\$ 2.9127	\$ 25,727	8,909	\$ 1.7527	\$ 15,614	-	\$ -	\$ -	\$ 15,614
December	10,130	\$ 2.9127	\$ 29,506	10,130	\$ 1.7527	\$ 17,755	-	\$ -	\$ -	\$ 17,755
<b>Total</b>	<b>117,945</b>	<b>\$ 2.91</b>	<b>\$ 343,539</b>	<b>107,246</b>	<b>\$ 1.75</b>	<b>\$ 187,970</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,970</b>

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	202,100	\$ 4.5192	\$ 913,333	216,992	\$ 0.8174	\$ 177,368	30,243	\$ 2.4329	\$ 73,579	\$ 250,947
February	197,414	\$ 4.5196	\$ 892,238	213,937	\$ 0.8177	\$ 174,929	30,505	\$ 2.4352	\$ 74,286	\$ 249,216
March	201,316	\$ 4.5273	\$ 911,409	213,579	\$ 0.8155	\$ 174,183	32,809	\$ 2.4549	\$ 80,542	\$ 254,725
April	190,349	\$ 4.5298	\$ 862,246	198,288	\$ 0.8155	\$ 161,700	29,320	\$ 2.4420	\$ 71,600	\$ 233,300
May	168,273	\$ 4.4664	\$ 751,572	169,828	\$ 0.7775	\$ 132,033	27,566	\$ 2.4388	\$ 67,230	\$ 199,263
June	238,508	\$ 4.5386	\$ 1,082,497	242,849	\$ 0.8117	\$ 197,109	31,329	\$ 2.4404	\$ 76,456	\$ 273,565
July	236,920	\$ 4.7372	\$ 1,122,331	256,816	\$ 0.8489	\$ 218,015	32,688	\$ 2.5382	\$ 82,966	\$ 300,981
August	276,976	\$ 4.7618	\$ 1,318,896	281,526	\$ 0.8440	\$ 237,599	34,526	\$ 2.5471	\$ 87,941	\$ 325,540
September	259,834	\$ 4.7696	\$ 1,234,541	263,147	\$ 0.8421	\$ 221,600	33,517	\$ 2.5487	\$ 85,423	\$ 307,023
October	220,984	\$ 4.7565	\$ 1,051,109	225,619	\$ 0.8471	\$ 191,122	30,449	\$ 2.5612	\$ 77,988	\$ 269,110
November	182,760	\$ 4.7234	\$ 863,238	193,964	\$ 0.8531	\$ 165,480	28,115	\$ 2.5495	\$ 71,681	\$ 237,160
December	201,260	\$ 4.7193	\$ 949,814	204,983	\$ 0.8564	\$ 175,553	28,716	\$ 2.5437	\$ 73,044	\$ 248,597
<b>Total</b>	<b>2,575,695</b>	<b>\$ 4.64</b>	<b>\$ 11,953,225</b>	<b>2,681,527</b>	<b>\$ 0.83</b>	<b>\$ 2,226,691</b>	<b>369,783</b>	<b>\$ 2.50</b>	<b>\$ 922,737</b>	<b>\$ 3,149,428</b>

Low Voltage Switchgear Credit (if applicable)	\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>	<b>\$ 3,149,428</b>

# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2022 Uniform Transmission Rates are applied against historical 2020 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	183,148	\$ 4,900	\$ 897,426	197,985	\$ 0.8100	\$ 160,368	24,181	\$ 2,6500	\$ 64,079	\$ 224,446
February	178,926	\$ 4,900	\$ 876,737	195,262	\$ 0.8100	\$ 158,162	24,535	\$ 2,6500	\$ 65,018	\$ 223,180
March	183,318	\$ 4,900	\$ 898,258	195,485	\$ 0.8100	\$ 158,343	27,720	\$ 2,6500	\$ 73,458	\$ 231,801
April	173,731	\$ 4,900	\$ 851,282	181,700	\$ 0.8100	\$ 147,177	23,992	\$ 2,6500	\$ 63,579	\$ 210,756
May	147,519	\$ 4,900	\$ 722,843	160,166	\$ 0.8100	\$ 129,734	22,376	\$ 2,6500	\$ 59,296	\$ 189,031
June	219,242	\$ 4,900	\$ 1,074,286	223,558	\$ 0.8100	\$ 181,062	25,534	\$ 2,6500	\$ 67,665	\$ 248,747
July	216,204	\$ 4,900	\$ 1,059,400	236,100	\$ 0.8100	\$ 191,241	26,637	\$ 2,6500	\$ 70,588	\$ 261,829
August	256,495	\$ 4,900	\$ 1,256,826	261,045	\$ 0.8100	\$ 211,446	28,646	\$ 2,6500	\$ 75,912	\$ 287,358
September	240,635	\$ 4,900	\$ 1,179,112	244,886	\$ 0.8100	\$ 198,358	27,895	\$ 2,6500	\$ 73,922	\$ 272,279
October	204,122	\$ 4,900	\$ 1,000,198	208,682	\$ 0.8100	\$ 169,032	25,976	\$ 2,6500	\$ 68,836	\$ 237,869
November	165,570	\$ 4,900	\$ 811,293	176,686	\$ 0.8100	\$ 143,116	23,440	\$ 2,6500	\$ 62,116	\$ 205,232
December	181,952	\$ 4,900	\$ 891,565	185,674	\$ 0.8100	\$ 150,396	23,662	\$ 2,6500	\$ 62,704	\$ 213,100
<b>Total</b>	<b>2,350,662</b>	<b>\$ 4.90</b>	<b>\$ 11,519,225</b>	<b>2,467,229</b>	<b>\$ 0.81</b>	<b>\$ 1,998,455</b>	<b>304,594</b>	<b>\$ 2.65</b>	<b>\$ 807,173</b>	<b>\$ 2,805,628</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	6,029	\$ 3,4778	\$ 20,969	6,071	\$ 0.8128	\$ 4,934	6,062	\$ 2,0458	\$ 12,402	\$ 17,337
February	5,928	\$ 3,4778	\$ 20,618	5,970	\$ 0.8128	\$ 4,852	5,970	\$ 2,0458	\$ 12,213	\$ 17,065
March	6,026	\$ 3,4778	\$ 20,958	6,026	\$ 0.8128	\$ 4,898	6,026	\$ 2,0458	\$ 12,411	\$ 17,309
April	5,323	\$ 3,4778	\$ 18,512	5,328	\$ 0.8128	\$ 4,331	5,328	\$ 2,0458	\$ 10,900	\$ 15,231
May	5,182	\$ 3,4778	\$ 18,024	5,190	\$ 0.8128	\$ 4,219	5,190	\$ 2,0458	\$ 10,619	\$ 14,837
June	5,752	\$ 3,4778	\$ 20,004	5,795	\$ 0.8128	\$ 4,710	5,795	\$ 2,0458	\$ 11,855	\$ 16,565
July	6,051	\$ 3,4778	\$ 21,043	6,051	\$ 0.8128	\$ 4,918	6,051	\$ 2,0458	\$ 12,378	\$ 17,296
August	5,880	\$ 3,4778	\$ 20,449	5,880	\$ 0.8128	\$ 4,779	5,880	\$ 2,0458	\$ 12,029	\$ 16,808
September	5,608	\$ 3,4778	\$ 19,503	5,622	\$ 0.8128	\$ 4,569	5,622	\$ 2,0458	\$ 11,501	\$ 16,070
October	4,473	\$ 3,4778	\$ 15,558	4,473	\$ 0.8128	\$ 3,636	4,473	\$ 2,0458	\$ 9,152	\$ 12,788
November	4,663	\$ 3,4778	\$ 16,217	4,675	\$ 0.8128	\$ 3,800	4,675	\$ 2,0458	\$ 9,565	\$ 13,365
December	5,054	\$ 3,4778	\$ 17,578	5,054	\$ 0.8128	\$ 4,108	5,054	\$ 2,0458	\$ 10,340	\$ 14,448
<b>Total</b>	<b>65,970</b>	<b>\$ 3.48</b>	<b>\$ 229,431</b>	<b>66,136</b>	<b>\$ 0.81</b>	<b>\$ 53,755</b>	<b>65,190</b>	<b>\$ 2.05</b>	<b>\$ 133,365</b>	<b>\$ 187,120</b>

KWH	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	2,818	\$ 4,1646	\$ 11,737	2,818	\$ 0.6339	\$ 1,786	-	\$ -	\$ -	\$ 1,786
February	2,666	\$ 4,1646	\$ 11,104	2,666	\$ 0.6339	\$ 1,690	-	\$ -	\$ -	\$ 1,690
March	2,504	\$ 4,1646	\$ 10,429	2,504	\$ 0.6339	\$ 1,587	-	\$ -	\$ -	\$ 1,587
April	2,385	\$ 4,1646	\$ 9,931	2,385	\$ 0.6339	\$ 1,512	-	\$ -	\$ -	\$ 1,512
May	3,511	\$ 4,1646	\$ 14,623	3,511	\$ 0.6339	\$ 2,226	-	\$ -	\$ -	\$ 2,226
June	3,598	\$ 4,1646	\$ 14,918	3,598	\$ 0.6339	\$ 2,285	-	\$ -	\$ -	\$ 2,285
July	4,033	\$ 4,1646	\$ 16,798	4,033	\$ 0.6339	\$ 2,557	-	\$ -	\$ -	\$ 2,557
August	4,421	\$ 4,1646	\$ 18,414	4,421	\$ 0.6339	\$ 2,803	-	\$ -	\$ -	\$ 2,803
September	3,646	\$ 4,1646	\$ 15,185	3,646	\$ 0.6339	\$ 2,311	-	\$ -	\$ -	\$ 2,311
October	3,555	\$ 4,1646	\$ 14,807	3,555	\$ 0.6339	\$ 2,254	-	\$ -	\$ -	\$ 2,254
November	3,694	\$ 4,1646	\$ 15,383	3,694	\$ 0.6339	\$ 2,341	-	\$ -	\$ -	\$ 2,341
December	4,124	\$ 4,1646	\$ 17,175	4,124	\$ 0.6339	\$ 2,614	-	\$ -	\$ -	\$ 2,614
<b>Total</b>	<b>40,917</b>	<b>\$ 4.16</b>	<b>\$ 170,403</b>	<b>40,917</b>	<b>\$ 0.63</b>	<b>\$ 25,937</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,937</b>

Energy+	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	10,104	\$ 2,9127	\$ 29,431	10,118	\$ 1.7527	\$ 17,734	-	\$ -	\$ -	\$ 17,734
February	9,894	\$ 2,9127	\$ 28,817	10,039	\$ 1.7527	\$ 17,596	-	\$ -	\$ -	\$ 17,596
March	9,467	\$ 2,9127	\$ 27,576	9,563	\$ 1.7527	\$ 16,762	-	\$ -	\$ -	\$ 16,762
April	8,911	\$ 2,9127	\$ 25,954	8,875	\$ 1.7527	\$ 15,556	-	\$ -	\$ -	\$ 15,556
May	12,060	\$ 2,9127	\$ 35,128	960	\$ 1.7527	\$ 1,683	-	\$ -	\$ -	\$ 1,683
June	9,956	\$ 2,9127	\$ 28,999	9,938	\$ 1.7527	\$ 17,418	-	\$ -	\$ -	\$ 17,418
July	10,632	\$ 2,9127	\$ 30,968	10,632	\$ 1.7527	\$ 18,635	-	\$ -	\$ -	\$ 18,635
August	10,180	\$ 2,9127	\$ 29,651	10,180	\$ 1.7527	\$ 17,842	-	\$ -	\$ -	\$ 17,842
September	8,945	\$ 2,9127	\$ 26,054	8,993	\$ 1.7527	\$ 15,762	-	\$ -	\$ -	\$ 15,762
October	8,833	\$ 2,9127	\$ 25,727	8,909	\$ 1.7527	\$ 15,614	-	\$ -	\$ -	\$ 15,614
November	8,833	\$ 2,9127	\$ 25,727	8,909	\$ 1.7527	\$ 15,614	-	\$ -	\$ -	\$ 15,614
December	10,130	\$ 2,9127	\$ 29,506	10,130	\$ 1.7527	\$ 17,755	-	\$ -	\$ -	\$ 17,755
<b>Total</b>	<b>117,945</b>	<b>\$ 2.91</b>	<b>\$ 343,539</b>	<b>107,246</b>	<b>\$ 1.75</b>	<b>\$ 187,970</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,970</b>

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	202,100	\$ 4.75	\$ 959,563	216,992	\$ 0.85	\$ 184,823	30,243	\$ 2.53	\$ 76,481	\$ 261,304
February	197,414	\$ 4.75	\$ 937,276	213,937	\$ 0.85	\$ 182,301	30,505	\$ 2.53	\$ 77,231	\$ 259,531
March	201,316	\$ 4.75	\$ 957,221	213,579	\$ 0.85	\$ 181,590	32,809	\$ 2.56	\$ 83,869	\$ 265,459
April	190,349	\$ 4.76	\$ 905,679	198,288	\$ 0.85	\$ 168,976	29,320	\$ 2.54	\$ 74,479	\$ 243,054
May	168,273	\$ 4.70	\$ 790,617	169,828	\$ 0.81	\$ 137,862	27,566	\$ 2.54	\$ 69,915	\$ 207,777
June	238,508	\$ 4.77	\$ 1,138,107	242,849	\$ 0.85	\$ 205,465	31,329	\$ 2.54	\$ 79,520	\$ 284,986
July	236,920	\$ 4.76	\$ 1,128,208	256,816	\$ 0.85	\$ 217,350	32,688	\$ 2.54	\$ 82,966	\$ 300,317
August	276,976	\$ 4.79	\$ 1,325,339	281,526	\$ 0.84	\$ 236,870	34,526	\$ 2.55	\$ 87,941	\$ 324,811
September	258,834	\$ 4.79	\$ 1,239,854	263,147	\$ 0.84	\$ 221,000	33,517	\$ 2.55	\$ 85,423	\$ 306,423
October	220,984	\$ 4.78	\$ 1,056,290	225,619	\$ 0.84	\$ 190,536	30,449	\$ 2.56	\$ 77,988	\$ 268,524
November	182,760	\$ 4.75	\$ 868,629	193,964	\$ 0.85	\$ 164,871	28,193	\$ 2.55	\$ 71,681	\$ 236,552
December	201,260	\$ 4.75	\$ 955,824	204,983	\$ 0.85	\$ 174,873	28,716	\$ 2.54	\$ 73,044	\$ 247,918
<b>Total</b>	<b>2,575,695</b>	<b>\$ 4.76</b>	<b>\$ 12,262,599</b>	<b>2,681,527</b>	<b>\$ 0.85</b>	<b>\$ 2,266,118</b>	<b>369,783</b>	<b>\$ 2.54</b>	<b>\$ 940,538</b>	<b>\$ 3,206,656</b>

Low Voltage Switchgear Credit (if applicable)

Total including deduction for Low Voltage Switchgear Credit

\$ -  
\$ 3,206,656

# Incentive Rate-setting Mechanism Rate Generator for 2022 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	0.0071	447,809,816	0	3,179,450	33.0%	3,947,187	0.0088
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	194,330,421	0	1,282,581	13.3%	1,592,284	0.0082
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	2.7044		386,249	1,044,572	10.8%	1,296,803	3.3574
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	2.8725		836,259	2,402,154	24.9%	2,982,199	3.5661
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	2.8686		429,091	1,230,890	12.8%	1,528,111	3.5613
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1803		140,823	447,859	4.7%	556,003	3.9482
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	3,123,963	0	23,618	0.2%	25,597	0.0082
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0397		9,889	20,171	0.2%	25,041	2.5322

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	0.0025	447,809,816	0	1,119,525	32.3%	1,016,016	0.0023
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023	194,330,421	0	446,960	12.9%	405,635	0.0021
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.8821		386,249	340,710	9.8%	309,209	0.8005
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	1.1016		836,259	921,223	26.5%	836,049	0.9997
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	1.1006		429,091	472,257	13.6%	428,594	0.9988
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.1055		140,823	155,680	4.5%	141,286	1.0033
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023	3,123,963	0	7,185	0.2%	6,521	0.0021
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.6817		9,889	6,741	0.2%	6,118	0.6187

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	0.0088	447,809,816	0	3,947,187	33.0%	4,049,348	0.0090
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0082	194,330,421	0	1,592,284	13.3%	1,633,495	0.0084
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	3.3574		386,249	1,296,803	10.8%	1,330,367	3.4443
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	3.5661		836,259	2,982,199	24.9%	3,059,384	3.6584
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	3.5613		429,091	1,528,111	12.8%	1,567,661	3.6534
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.9482		140,823	556,003	4.7%	570,394	4.0504
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0082	3,123,963	0	25,597	0.2%	26,259	0.0084
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.5322		9,889	25,041	0.2%	25,689	2.5978

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	0.0023	447,809,816	0	1,016,016	32.3%	1,034,478	0.0023
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021	194,330,421	0	405,635	12.9%	413,006	0.0021
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.8005		386,249	309,209	9.8%	314,828	0.8151
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.9997		836,259	836,049	26.5%	851,241	1.0179
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	0.9988		429,091	428,594	13.6%	436,381	1.0170
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.0033		140,823	141,286	4.5%	143,853	1.0215
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021	3,123,963	0	6,521	0.2%	6,639	0.0021
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.6187		9,889	6,118	0.2%	6,229	0.6299



# Incentive Rate-setting Mechanism Rate Generator for 2022 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 2021 value and will be updated by OEB staff at a later date.

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

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	32.73				1.90%	33.35	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	33.71		0.0174		1.90%	33.71	0.0179
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	125.96		5.4651		1.90%	125.96	5.5813
LARGE USE SERVICE CLASSIFICATION	7359.96		4.3424		1.90%	7,359.96	4.4348
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	11.2		0.0147		1.90%	11.20	0.0154
STREET LIGHTING SERVICE CLASSIFICATION	0.36		10.1024		1.90%	0.37	10.2943
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	0		0.0215		1.90%	0.00	0.0219
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 2022 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, 2021	January 1, 2022
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

**Time-of-Use RPP Prices**

As of		May 1, 2021
Off-Peak	\$/kWh	0.0820
Mid-Peak	\$/kWh	0.1130
On-Peak	\$/kWh	0.1700

**Smart Meter Entity Charge (SME)**

Smart Meter Entity Charge (SME)	\$	0.57
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

	\$	36.86
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**Miscellaneous Service Charges**

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	44.50	2.20%	45.48

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	\$	104.24	2.20%	106.53
Monthly fixed charge, per retailer	\$	41.70	2.20%	42.62
Monthly variable charge, per customer, per retailer	\$/cust.	1.04	2.20%	1.06
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62	2.20%	0.63
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)	2.20%	(0.63)
Service Transaction Requests (STR)			2.20%	-
Request fee, per request, applied to the requesting party	\$	0.52	2.20%	0.53
Processing fee, per request, applied to the requesting party	\$	1.04	2.20%	1.06
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)	\$	4.17	2.20%	4.26
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08	2.20%	2.13

\* inflation factor subject to change pending OEB approved inflation rate effective in 2021

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

In the Green Cells below, enter all proposed rate riders/rates.  
 In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".  
 In column B, choose the associated unit from the drop-down menu.  
 In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.  
 In column E, enter the expiry date (e.g. April 30, 2022) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).  
 In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

LARGE USE SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

MICROFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2022**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2021-0062

**RESIDENTIAL SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	33.35
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2022**  
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EB-2021-0062

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.71
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0179
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2022**  
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EB-2021-0062

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered; General Service 50 to 999 kW interval metered; and General Service 1,000 to 4,999 kW interval metered.

### **APPLICATION**

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

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

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

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

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

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2022**  
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EB-2021-0062

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	125.96
Distribution Volumetric Rate	\$/kW	5.5813
Low Voltage Service Rate	\$/kW	0.1322
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	0.3945
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4041)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	0.0313
Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	3.4443
Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	3.6584
Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	3.6534
Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)		
	\$/kW	0.8151
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)		
	\$/kW	1.0179
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)		
	\$/kW	1.0170

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2022**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2021-0062

## **LARGE USE SERVICE CLASSIFICATION**

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

## **APPLICATION**

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

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

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

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

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

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



# Waterloo North Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2022

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

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7,359.96
Distribution Volumetric Rate	\$/kW	4.4348
Low Voltage Service Rate	\$/kW	0.1424
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	(0.1362)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.5635)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.0504
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)		
	\$/kW	1.0215

#### MONTHLY RATES AND CHARGES - Regulatory Component

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

#### 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 2 MW 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.

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
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## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.20
Distribution Volumetric Rate	\$/kWh	0.0154
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Waterloo North Hydro Inc.**  
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## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.37
Distribution Volumetric Rate	\$/kW	10.2943
Low Voltage Service Rate	\$/kW	0.0878
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.3420)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5978
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6299

### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Waterloo North Hydro Inc.**  
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**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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## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	0.0219
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.4125)

### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Waterloo North Hydro Inc.**  
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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)

**SPECIFIC SERVICE CHARGES****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 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**

Easement letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Income tax letter	\$	15.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	45.48
Owner Requested Disconnection/Reconnection at Meter – During Regular Hours	\$	130.00
Owner Requested Disconnection/Reconnection at Meter – After Regular Hours	\$	335.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – During Regular Hours	\$	310.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – After Regular Hours	\$	685.00

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## RETAIL SERVICE CHARGES (if applicable)

### 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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	106.53
Monthly Fixed Charge, per retailer	\$	42.62
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.06
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.63
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.63)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.53
Processing fee, per request, applied to the requesting party	\$	1.06
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.26
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.13

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0353
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0136
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.025
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036







Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0353	
Proposed/Approved Loss Factor	1.0353	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.73	1	\$ 32.73	\$ 33.35	1	\$ 33.35	\$ 0.62	1.89%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.93)	1	\$ (0.93)	\$ -	1	\$ -	\$ 0.93	-100.00%
Volumetric Rate Riders	\$ 0.0012	750	\$ 0.90	\$ -	750	\$ -	\$ (0.90)	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 32.70			\$ 33.35	\$ 0.65	1.99%
Line Losses on Cost of Power	\$ 0.1034	26	\$ 2.74	\$ 0.1034	26	\$ 2.74	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0002	750	\$ (0.15)	-\$ 0.0010	750	\$ (0.75)	\$ (0.60)	400.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 36.08			\$ 36.13	\$ 0.05	0.14%
RTSR - Network	\$ 0.0071	776	\$ 5.51	\$ 0.0090	776	\$ 6.99	\$ 1.48	26.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0025	776	\$ 1.94	\$ 0.0023	776	\$ 1.79	\$ (0.16)	-8.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 43.54			\$ 44.91	\$ 1.37	3.15%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	776	\$ 2.64	\$ 0.0034	776	\$ 2.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	776	\$ 0.39	\$ 0.0005	776	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	480	\$ 39.36	\$ 0.0820	480	\$ 39.36	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	135	\$ 15.26	\$ 0.1130	135	\$ 15.26	\$ -	0.00%
TOU - On Peak	\$ 0.1700	135	\$ 22.95	\$ 0.1700	135	\$ 22.95	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 124.38			\$ 125.75	\$ 1.37	1.10%
HST	13%		\$ 16.17	13%		\$ 16.35	\$ 0.18	1.10%
Ontario Electricity Rebate	18.9%		\$ (23.51)	18.9%		\$ (23.77)	\$ (0.26)	-
<b>Total Bill on TOU</b>			\$ 117.04			\$ 118.33	\$ 1.29	1.10%

In the manager's summary, discuss the reason for the increase in the RTSR - Network charge.

In the manager's summary, discuss the reason for the decrease in the RTSR - Connection and/or Line and Transformation Connection charge.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0353	
Proposed/Approved Loss Factor	1.0353	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 33.71	1	\$ 33.71	\$ 33.71	1	\$ 33.71	\$ -	0.00%
Distribution Volumetric Rate	\$ 0.0174	2000	\$ 34.80	\$ 0.0179	2000	\$ 35.80	\$ 1.00	2.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0009	2000	\$ (1.80)	\$ 0.0004	2000	\$ 0.80	\$ 2.60	-144.44%
<b>Sub-Total A (excluding pass through)</b>			\$ 66.71			\$ 70.31	\$ 3.60	5.40%
Line Losses on Cost of Power	\$ 0.1034	71	\$ 7.30	\$ 0.1034	71	\$ 7.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0010	2,000	\$ (2.00)	\$ (1.60)	400.00%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0003	2,000	\$ 0.60	\$ 0.0003	2,000	\$ 0.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 74.78			\$ 76.78	\$ 2.00	2.67%
RTSR - Network	\$ 0.0066	2,071	\$ 13.67	\$ 0.0084	2,071	\$ 17.39	\$ 3.73	27.27%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0023	2,071	\$ 4.76	\$ 0.0021	2,071	\$ 4.35	\$ (0.41)	-8.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 93.21			\$ 98.52	\$ 5.31	5.70%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,071	\$ 7.04	\$ 0.0034	2,071	\$ 7.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,071	\$ 1.04	\$ 0.0005	2,071	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	1,280	\$ 104.96	\$ 0.0820	1,280	\$ 104.96	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	360	\$ 40.68	\$ 0.1130	360	\$ 40.68	\$ -	0.00%
TOU - On Peak	\$ 0.1700	360	\$ 61.20	\$ 0.1700	360	\$ 61.20	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 308.38			\$ 313.69	\$ 5.31	1.72%
HST	13%		\$ 40.09	13%		\$ 40.78	\$ 0.69	1.72%
Ontario Electricity Rebate	18.9%		\$ (58.28)	18.9%		\$ (59.29)	\$ (1.00)	-
<b>Total Bill on TOU</b>			\$ 290.18			\$ 295.18	\$ 5.00	1.72%

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	100,000	kWh
Demand	250	kW
Current Loss Factor	1.0353	
Proposed/Approved Loss Factor	1.0353	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 125.96	1	\$ 125.96	\$ 125.96	1	\$ 125.96	\$ -	0.00%
Distribution Volumetric Rate	\$ 5.4651	250	\$ 1,366.28	\$ 5.5813	250	\$ 1,395.33	\$ 29.05	2.13%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	250	\$ (0.05)	\$ 0.3945	250	\$ 98.63	\$ 98.68	-197350.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,492.19</b>			<b>\$ 1,619.91</b>	<b>\$ 127.73</b>	<b>8.56%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0002	250	\$ (0.05)	\$ 0.3728	250	\$ (93.20)	\$ (93.15)	186300.00%
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
GA Rate Riders	\$ -	100,000	\$ -	\$ 0.0002	100,000	\$ 20.00	\$ 20.00	
Low Voltage Service Charge	\$ 0.1322	250	\$ 33.05	\$ 0.1322	250	\$ 33.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,525.19</b>			<b>\$ 1,579.76</b>	<b>\$ 54.57</b>	<b>3.58%</b>
RTSR - Network	\$ 2.7044	250	\$ 676.10	\$ 3.4443	250	\$ 861.08	\$ 184.98	27.36%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.8821	250	\$ 220.53	\$ 0.8151	250	\$ 203.78	\$ (16.75)	-7.60%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2,421.81</b>			<b>\$ 2,644.61</b>	<b>\$ 222.80</b>	<b>9.20%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	103,530	\$ 352.00	\$ 0.0034	103,530	\$ 352.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	103,530	\$ 51.77	\$ 0.0005	103,530	\$ 51.77	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	103,530	\$ 27,839.22	\$ 0.2689	103,530	\$ 27,839.22	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 30,665.04</b>			<b>\$ 30,887.84</b>	<b>\$ 222.80</b>	<b>0.73%</b>
HST	13%		\$ 3,986.46	13%		\$ 4,015.42	\$ 28.96	0.73%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 34,651.50</b>			<b>\$ 34,903.26</b>	<b>\$ 251.76</b>	<b>0.73%</b>

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	<b>LARGE USE SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	8,000,000	kWh
Demand	14,500	kW
Current Loss Factor	1.0036	
Proposed/Approved Loss Factor	1.0036	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 7,359.96	1	\$ 7,359.96	\$ 7,359.96	1	\$ 7,359.96	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.3424	14500	\$ 62,964.80	\$ 4.4348	14500	\$ 64,304.60	\$ 1,339.80	2.13%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0015	14500	\$ (21.75)	\$ 0.1362	14500	\$ (1,974.90)	\$ (1,953.15)	8980.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 70,303.01</b>			<b>\$ 69,689.66</b>	<b>\$ (613.35)</b>	<b>-0.87%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0002	14,500	\$ (2.90)	\$ 0.5635	14,500	\$ (8,170.75)	\$ (8,167.85)	281650.00%
CBR Class B Rate Riders	\$ -	14,500	\$ -	\$ -	14,500	\$ -	\$ -	
GA Rate Riders	\$ -	8,000,000	\$ -	\$ -	8,000,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.1424	14,500	\$ 2,064.80	\$ 0.1424	14,500	\$ 2,064.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	14,500	\$ -	\$ -	14,500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 72,364.91</b>			<b>\$ 63,583.71</b>	<b>\$ (8,781.20)</b>	<b>-12.13%</b>
RTSR - Network	\$ 3.1803	14,500	\$ 46,114.35	\$ 4.0504	14,500	\$ 58,730.80	\$ 12,616.45	27.36%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.1055	14,500	\$ 16,029.75	\$ 1.0215	14,500	\$ 14,811.75	\$ (1,218.00)	-7.60%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 134,509.01</b>			<b>\$ 137,126.26</b>	<b>\$ 2,617.25</b>	<b>1.95%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	8,028,800	\$ 27,297.92	\$ 0.0034	8,028,800	\$ 27,297.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	8,028,800	\$ 4,014.40	\$ 0.0005	8,028,800	\$ 4,014.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	8,028,800	\$ 2,158,944.32	\$ 0.2689	8,028,800	\$ 2,158,944.32	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 2,324,765.90</b>			<b>\$ 2,327,383.15</b>	<b>\$ 2,617.25</b>	<b>0.11%</b>
HST	13%		\$ 302,219.57	13%		\$ 302,559.81	\$ 340.24	0.11%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 2,626,985.47</b>			<b>\$ 2,629,942.96</b>	<b>\$ 2,957.49</b>	<b>0.11%</b>

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

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

Customer Class:	<b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	150	kWh
Demand	-	kW
Current Loss Factor	1.0353	
Proposed/Approved Loss Factor	1.0353	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.20	1	\$ 11.20	\$ 11.20	1	\$ 11.20	\$ -	0.00%
Distribution Volumetric Rate	\$ 0.0147	150	\$ 2.21	\$ 0.0154	150	\$ 2.31	\$ 0.11	4.76%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0014	150	\$ (0.21)	\$ -	150	\$ -	\$ 0.21	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 13.20			\$ 13.51	\$ 0.32	2.39%
Line Losses on Cost of Power	\$ 0.1034	5	\$ 0.55	\$ 0.1034	5	\$ 0.55	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	150	\$ (0.03)	\$ 0.0010	150	\$ (0.15)	\$ (0.12)	400.00%
CBR Class B Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
GA Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0003	150	\$ 0.05	\$ 0.0003	150	\$ 0.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 13.76			\$ 13.95	\$ 0.20	1.42%
RTSR - Network	\$ 0.0066	155	\$ 1.02	\$ 0.0084	155	\$ 1.30	\$ 0.28	27.27%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0023	155	\$ 0.36	\$ 0.0021	155	\$ 0.33	\$ (0.03)	-8.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 15.14			\$ 15.58	\$ 0.44	2.93%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	155	\$ 0.53	\$ 0.0034	155	\$ 0.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	155	\$ 0.08	\$ 0.0005	155	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	96	\$ 7.87	\$ 0.0820	96	\$ 7.87	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	27	\$ 3.05	\$ 0.1130	27	\$ 3.05	\$ -	0.00%
TOU - On Peak	\$ 0.1700	27	\$ 4.59	\$ 0.1700	27	\$ 4.59	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 31.51			\$ 31.95	\$ 0.44	1.41%
HST	13%		\$ 4.10	13%		\$ 4.15	\$ 0.06	1.41%
Ontario Electricity Rebate	18.9%		\$ (5.96)	18.9%		\$ (6.04)	\$ (0.08)	-
<b>Total Bill on TOU</b>			\$ 29.65			\$ 30.07	\$ 0.42	1.41%

*In the manager's summary, discuss the reason for the increase in the RTSR - Network charge.*

*In the manager's summary, discuss the reason for the decrease in the RTSR - Connection and/or Line and Transformation Connection charge.*

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	50	kWh	
Demand	-	kW	
Current Loss Factor	1.0353		
Proposed/Approved Loss Factor	1.0353		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.36	1	\$ 0.36	\$ 0.37	1	\$ 0.37	\$ 0.01	2.78%
Distribution Volumetric Rate	\$ 10.1024	50	\$ 505.12	\$ 10.2943	50	\$ 514.72	\$ 9.60	1.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0014	50	\$ (0.07)	\$ -	50	\$ -	\$ 0.07	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 505.41</b>			<b>\$ 515.09</b>	<b>\$ 9.68</b>	<b>1.91%</b>
Line Losses on Cost of Power	\$ 0.2689	2	\$ 0.47	\$ 0.2689	2	\$ 0.47	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0003	50	\$ (0.02)	\$ 0.3420	50	\$ (17.10)	\$ (17.09)	113900.00%
CBR Class B Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	-
GA Rate Riders	\$ -	50	\$ -	\$ 0.0002	50	\$ 0.01	\$ 0.01	-
Low Voltage Service Charge	\$ 0.0878	50	\$ 4.39	\$ 0.0878	50	\$ 4.39	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 510.26</b>			<b>\$ 502.86</b>	<b>\$ (7.40)</b>	<b>-1.45%</b>
RTSR - Network	\$ 2.0397	52	\$ 105.59	\$ 2.5978	52	\$ 134.48	\$ 28.89	27.36%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.6817	52	\$ 35.29	\$ 0.6299	52	\$ 32.61	\$ (2.68)	-7.60%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 651.13</b>			<b>\$ 669.94</b>	<b>\$ 18.81</b>	<b>2.89%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	52	\$ 0.18	\$ 0.0034	52	\$ 0.18	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	52	\$ 0.03	\$ 0.0005	52	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	50	\$ 13.45	\$ 0.2689	50	\$ 13.45	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 665.03</b>			<b>\$ 683.84</b>	<b>\$ 18.81</b>	<b>2.83%</b>
HST	13%		\$ 86.45	13%		\$ 88.90	\$ 2.45	2.83%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	-
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 751.48</b>			<b>\$ 772.74</b>	<b>\$ 21.25</b>	<b>2.83%</b>

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

*In the manager's summary, discuss the reason for the change in the delivery sub-total.*

Customer Class:	<b>EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,615,000	kWh
Demand	6,000	kW
Current Loss Factor	1.0036	
Proposed/Approved Loss Factor	1.0036	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0215	6000	\$ 129.00	\$ 0.0219	6000	\$ 131.40	\$ 2.40	1.86%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0014	6000	\$ (8.40)	\$ -	6000	\$ -	\$ 8.40	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 120.60</b>			<b>\$ 131.40</b>	<b>\$ 10.80</b>	<b>8.96%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0003	6,000	\$ (1.80)	\$ 0.4125	6,000	\$ (2,475.00)	\$ (2,473.20)	137400.00%
CBR Class B Rate Riders	\$ -	6,000	\$ -	\$ -	6,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,615,000	\$ -	\$ 0.0002	2,615,000	\$ 523.00	\$ 523.00	
Low Voltage Service Charge	\$ -	6,000	\$ -	\$ -	6,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	6,000	\$ -	\$ -	6,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 118.80</b>			<b>\$ (1,820.60)</b>	<b>\$ (1,939.40)</b>	<b>-1632.49%</b>
RTSR - Network	\$ -	6,000	\$ -	\$ -	6,000	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	6,000	\$ -	\$ -	6,000	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 118.80</b>			<b>\$ (1,820.60)</b>	<b>\$ (1,939.40)</b>	<b>-1632.49%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,624,414	\$ 8,923.01	\$ 0.0034	2,624,414	\$ 8,923.01	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,624,414	\$ 1,312.21	\$ 0.0005	2,624,414	\$ 1,312.21	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.2689	2,624,414	\$ 705,704.92	\$ 0.2689	2,624,414	\$ 705,704.92	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 716,059.19</b>			<b>\$ 714,119.79</b>	<b>\$ (1,939.40)</b>	<b>-0.27%</b>
HST	13%		\$ 93,087.69	13%		\$ 92,835.57	\$ (252.12)	-0.27%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 809,146.88</b>			<b>\$ 806,955.36</b>	<b>\$ (2,191.52)</b>	<b>-0.27%</b>



Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>Non-RPP (Retailer)</b>	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0353	
Proposed/Approved Loss Factor	1.0353	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.73	1	\$ 32.73	\$ 33.35	1	\$ 33.35	\$ 0.62	1.89%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.93)	1	\$ (0.93)	\$ -	1	\$ -	\$ 0.93	-100.00%
Volumetric Rate Riders	\$ 0.0012	750	\$ 0.90	\$ -	750	\$ -	\$ (0.90)	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 32.70</b>			<b>\$ 33.35</b>	<b>\$ 0.65</b>	<b>1.99%</b>
Line Losses on Cost of Power	\$ 0.2689	26	\$ 7.12	\$ 0.2689	26	\$ 7.12	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0002	750	\$ (0.15)	-\$ 0.0010	750	\$ (0.75)	\$ (0.60)	400.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	
Low Voltage Service Charge	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 40.46</b>			<b>\$ 40.66</b>	<b>\$ 0.20</b>	<b>0.49%</b>
RTSR - Network	\$ 0.0071	776	\$ 5.51	\$ 0.0090	776	\$ 6.99	\$ 1.48	26.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0025	776	\$ 1.94	\$ 0.0023	776	\$ 1.79	\$ (0.16)	-8.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 47.92</b>			<b>\$ 49.44</b>	<b>\$ 1.52</b>	<b>3.17%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	776	\$ 2.64	\$ 0.0034	776	\$ 2.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	776	\$ 0.39	\$ 0.0005	776	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.2689	750	\$ 201.68	\$ 0.2689	750	\$ 201.68	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 252.62</b>			<b>\$ 254.14</b>	<b>\$ 1.52</b>	<b>0.60%</b>
HST	13%		\$ 32.84	13%		\$ 33.04	\$ 0.20	0.60%
Ontario Electricity Rebate	18.9%		\$ (47.75)	18.9%		\$ (48.03)	\$ (0.28)	-0.58%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 285.46</b>			<b>\$ 287.18</b>	<b>\$ 1.72</b>	<b>0.60%</b>

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

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

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0353	
Proposed/Approved Loss Factor	1.0353	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 33.71	1	\$ 33.71	\$ 33.71	1	\$ 33.71	\$ -	0.00%
Distribution Volumetric Rate	\$ 0.0174	2000	\$ 34.80	\$ 0.0179	2000	\$ 35.80	\$ 1.00	2.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0009	2000	\$ (1.80)	\$ 0.0004	2000	\$ 0.80	\$ 2.60	-144.44%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 66.71</b>			<b>\$ 70.31</b>	<b>\$ 3.60</b>	<b>5.40%</b>
Line Losses on Cost of Power	\$ 0.2689	71	\$ 18.98	\$ 0.2689	71	\$ 18.98	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0010	2,000	\$ (2.00)	\$ (1.60)	400.00%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0002	2,000	\$ 0.40	\$ 0.40	0.40%
Low Voltage Service Charge	\$ 0.0003	2,000	\$ 0.60	\$ 0.0003	2,000	\$ 0.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 86.46</b>			<b>\$ 88.86</b>	<b>\$ 2.40</b>	<b>2.78%</b>
RTSR - Network	\$ 0.0066	2,071	\$ 13.67	\$ 0.0084	2,071	\$ 17.39	\$ 3.73	27.27%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0023	2,071	\$ 4.76	\$ 0.0021	2,071	\$ 4.35	\$ (0.41)	-8.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 104.89</b>			<b>\$ 110.61</b>	<b>\$ 5.71</b>	<b>5.45%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,071	\$ 7.04	\$ 0.0034	2,071	\$ 7.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,071	\$ 1.04	\$ 0.0005	2,071	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.2689	2,000	\$ 537.80	\$ 0.2689	2,000	\$ 537.80	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 650.77</b>			<b>\$ 656.48</b>	<b>\$ 5.71</b>	<b>0.88%</b>
HST 13%			\$ 84.60	13%		\$ 85.34	\$ 0.74	0.88%
Ontario Electricity Rebate 18.9%			\$ (123.00)	18.9%		\$ (124.07)	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 735.37</b>			<b>\$ 741.82</b>	<b>\$ 6.46</b>	<b>0.88%</b>

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

# **Attachment B**

## **GA Analysis Workform**

# GA Analysis Workform for 2022 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**

2018

(e.g. If the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019)

**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 2019 balances were last approved on a final basis - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.  
 • Scenario bi - If 2019 balances were last approved on an interim basis and there are no changes to 2019 balances - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.  
 • Scenario bii - If 2019 balances were last approved on an interim basis, there are changes to 2019 balances, and 2018 balances were last approved for disposition - Select 2018 and GA Analysis Workforms for 2019 and 2020 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
2019	\$ 711,553	\$ 411,318	\$ 355,688	\$ 767,006	\$ 55,453	\$ 54,272,774	0.1%
2020	\$ 152,624	\$ (359,476)	\$ 396,643	\$ 37,167	\$ (115,457)	\$ 51,548,321	-0.2%
<b>Cumulative Balance</b>	<b>\$ 864,176</b>	<b>\$ 51,842</b>	<b>\$ 752,331</b>	<b>\$ 804,173</b>	<b>\$ (60,003)</b>	<b>\$ 105,821,095</b>	<b>N/A</b>

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2019	-0.4%
2020	-0.4%

# GA Analysis Workform

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

Year		2019		
Total Metered excluding WMP	C = A+B	1,429,438,989	kWh	100%
RPP	A	658,616,599	kWh	46.1%
Non-RPP	B = D+E	770,822,390	kWh	53.9%
Non-RPP Class A	D	291,537,126	kWh	20.4%
Non-RPP Class B*	E	479,285,264	kWh	33.5%

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

**Note 3 GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

**Note 4 Analysis of Expected GA Amount**

Year	2019									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	44,934,506			44,934,506	0.08741	\$ 3,929,035	0.08092	\$ 3,636,100	\$ 607,085	
February	39,664,656			39,664,656	0.09657	\$ 3,830,416	0.08812	\$ 3,495,249	\$ (335,166)	
March	43,207,136			43,207,136	0.08105	\$ 3,501,938	0.08041	\$ 3,474,286	\$ (27,653)	
April	39,299,213			39,299,213	0.08129	\$ 3,194,633	0.12333	\$ 4,846,772	\$ 1,652,139	
May	39,544,130			39,544,130	0.12860	\$ 5,085,375	0.12604	\$ 4,984,142	\$ (101,233)	
June	40,598,273			40,598,273	0.12444	\$ 5,052,049	0.13728	\$ 5,573,331	\$ 521,282	
July	46,201,148			46,201,148	0.13527	\$ 6,249,629	0.09645	\$ 4,456,101	\$ (1,793,529)	
August	43,874,946			43,874,946	0.07211	\$ 3,163,822	0.12607	\$ 5,531,314	\$ 2,367,492	
September	40,409,844			40,409,844	0.12934	\$ 5,226,609	0.12263	\$ 4,955,459	\$ (271,150)	
October	39,898,994			39,898,994	0.17878	\$ 7,133,142	0.13680	\$ 5,458,182	\$ (1,674,960)	
November	40,298,510			40,298,510	0.10727	\$ 4,322,821	0.09953	\$ 4,010,911	\$ (311,910)	
December	41,314,515			41,314,515	0.08569	\$ 3,540,241	0.09321	\$ 3,850,926	\$ 310,685	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	499,245,871	-	-	499,245,871		\$ 53,329,711		\$ 54,272,774	\$ 943,062	

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
497,118,610	499,245,871	2,127,262	0.10883	(231,510)

\*Equal to (AQEW - 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 \$ 711,553

Calculated Loss Factor 1.0416  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0362  
Difference 0.0054

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.

WNH's Customer Information System tracks billings by consumption period and can provide accurate data for total amount billed in period and what consumption month it relates to. This information is used for RPP settlement submissions, completion of the OEB's Commodity Model, and reconciliation of the IESO power invoice. For consistency, consumption data is used here.

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 Adjustments on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 411,318			If "no", please provide an explanation
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a Remove prior year end unbilled to actual revenue differences				
2b Add current year end unbilled to actual revenue differences				
3a Remove difference between prior year accrual/unbilled to actual from load transfers				
3b Add difference between current year accrual/unbilled to actual from load transfers				
4a Significant prior period billing adjustments recorded in current year	\$ 355,688	Correction made in FY 2019 to correct 2018 GA billings amount	Yes	
4b Significant current period billing adjustments recorded in other year(s)				
5 CT 2148 for prior period corrections				
6				
7				
8				
9				
10				

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ 767,006
Net Change in Expected GA Balance in the Year Per Analysis	\$ 711,553
Unresolved Difference	\$ 55,453
Unresolved Difference as % of Expected GA Payments to IESO	0.1%

# GA Analysis Workform

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

Year		2020		
Total Metered excluding WMP	C = A+B	1,388,961,879	kWh	100%
RPP	A	681,986,820	kWh	49.1%
Non-RPP	B = D+E	706,975,059	kWh	50.9%
Non-RPP Class A	D	293,651,994	kWh	19.0%
Non-RPP Class B*	E	443,323,065	kWh	31.9%

\*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  Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020.

For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral.

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

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

**Note 4 Analysis of Expected GA Amount**

Year	2020									
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 = F*J	L	M = I*L	N=M-K	
January	42,811,025			42,811,025	0.08323	\$ 3,563,162	0.10232	\$ 4,380,424	\$ 817,262	
February	38,692,242			38,692,242	0.12451	\$ 4,817,571	0.11331	\$ 4,384,218	\$ (433,353)	
March	38,165,381			38,165,381	0.10432	\$ 3,981,413	0.11942	\$ 4,557,710	\$ 576,297	
April	32,049,136			32,049,136	0.13707	\$ 4,392,975	0.11500	\$ 3,685,651	\$ (707,324)	
May	33,804,302			33,804,302	0.09293	\$ 3,141,434	0.11500	\$ 3,887,495	\$ 746,061	
June	37,226,491			37,226,491	0.11500	\$ 4,281,046	0.11500	\$ 4,281,046	\$ -	
July	43,879,412			43,879,412	0.10305	\$ 4,521,773	0.09902	\$ 4,344,939	\$ (176,834)	
August	41,289,065			41,289,065	0.10232	\$ 4,224,697	0.10348	\$ 4,272,592	\$ 47,895	
September	37,693,609			37,693,609	0.11573	\$ 4,362,281	0.12176	\$ 4,589,574	\$ 227,292	
October	37,266,417			37,266,417	0.14854	\$ 5,572,820	0.12866	\$ 4,772,337	\$ (800,483)	
November	37,171,098			37,171,098	0.11670	\$ 4,337,867	0.11705	\$ 4,350,877	\$ 13,010	
December	38,278,623			38,278,623	0.10704	\$ 4,097,344	0.10558	\$ 4,041,457	\$ (55,887)	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>458,326,803</b>	<b>-</b>	<b>-</b>	<b>458,326,803</b>		<b>\$ 51,294,384</b>		<b>\$ 51,548,321</b>	<b>\$ 253,937</b>	

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh (excludes April to June 2020)	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
354,340,266	355,246,874	906,608	0.11175	(101,313)

\*Equal to (AQEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.  
 \*\*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). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

<b>Total Expected GA Variance</b>	<b>\$ 152,624</b>
-----------------------------------	-------------------

Calculated Loss Factor	1.0338
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0362
Difference	-0.0024

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.

WNH's Customer Information System tracks billings by consumption period and can provide accurate data for total amount billed in period and what consumption month it relates to. This information is used for RPP settlement submissions, completion of the OEB's Commodity Model, and reconciliation of the IESO power invoice. For consistency, consumption data is used here.

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

Check the RRR numbers - total Class A and B volumes that are used in the models differ from values above

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
			Principal Adjustment on DVA Continuity Schedule   If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	<b>\$ (359,476)</b>		
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 1,042	Recalculation of RSVA values for 2019 after late billings recorded in 2020 post 2019 FY closing	Yes
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 Significant prior period billing adjustments recorded in current year			
3b Significant current period billing adjustments recorded in other year(s)			
4 CT 2148 for prior period corrections			
5 Impacts of GA deferral	\$ 3,118,716	Class B Def Adj = ((Class B Deferral Amount)/(LDC non-RPP Load/Total non-RPP Class B MWh)) per IESO CT148	Yes
6 Impacts of GA deferral - price variance Apr-Jun	\$ (2,755,062)	=(GA 1st Est billed rate - GA final unadjusted)/(non-RPP Class B wholesale kWh) for each month Apr - Jun	No
7 Impacts of GA deferral - volume variance Apr-Jun	\$ 31,947	=(GA 1st Est billed rate)/(non-RPP Class B wholesale kWh - retail kWh) for each month Apr - Jun	No
8			
9			
10			
11			

**Note 6**

Adjusted Net Change in Principal Balance in the GL	\$ 37,167
Net Change in Expected GA Balance in the Year Per Analysis	\$ 152,624
Unresolved Difference	\$ (115,457)
Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

## 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 <sup>1</sup>	Principal Adjustments <sup>1</sup>	Total Activity in Calendar Year		
2019	- 270,422	- -	270,422	73,606,674	-0.4%
2020	- 339,115	- -	339,115	96,399,343	-0.4%
<b>Cumulative</b>	<b>- 609,537</b>	<b>- -</b>	<b>609,537</b>	<b>405,184,489</b>	<b>-0.2%</b>

**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	2017 & 2018 true-ups with IESO	495,997	No / EB-2019-0071 sec. 2.7
2			
3			
4			
5			
6			
7			
8			
	Total	495,997	
	Total principal adjustments included in last approved balance	495,997	
	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. 2020 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
2018	<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	-	
2019	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3 Correction made in FY 2019 to correct 2018 GA billings amount	(355,688)	2019
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(355,688)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(355,688)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2018	<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	-	
2019	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	<i>Reversals of prior year principal adjustments</i>		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
2020	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(1,042)	2020
	2 Unbilled to actual revenue differences		
	3 Impacts of GA deferral	(3,118,716)	2020
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(3,119,758)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(3,119,758)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	<i>Reversals of prior year principal adjustments</i>		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
2020	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	



# **Attachment C**

**Current January 1, 2021 Tariff Sheet**

**&**

**2021 Cost of Service Settlement  
Agreement**



Ontario  
Energy  
Board

Commission  
de l'énergie  
de l'Ontario

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# **DECISION AND RATE ORDER**

**EB-2020-0059**

## **WATERLOO NORTH HYDRO INC.**

**Application for electricity distribution rates and other charges  
beginning January 1, 2021**

**BEFORE: Emad Elsayed**  
Presiding Commissioner

**Cathy Spoel**  
Commissioner

**Michael Janigan**  
Commissioner

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**December 10, 2020**

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# 1 INTRODUCTION AND SUMMARY

Waterloo North Hydro Inc. (Waterloo North Hydro) filed an application with the Ontario Energy Board (OEB) to change its electricity distribution rates effective January 1, 2021. Under section 78 of the *Ontario Energy Board Act, 1998*<sup>1</sup>, a distributor must apply to the OEB to change the rates it charges its customers.

Waterloo North Hydro provides electricity distribution services to approximately 58,000 customers in the City of Waterloo, the Township of Wellesley, and the Township of Woolwich.

The OEB's *Renewed Regulatory Framework for Electricity* (RRF)<sup>2</sup> and *Handbook for Utility Rate Applications*<sup>3</sup> provide distributors with performance-based rate application options that support the cost-effective planning and efficient operation of a distribution network. This framework provides an appropriate alignment between a sustainable, financially viable electricity sector and the expectations of customers for reliable service at a reasonable price.

Waterloo North Hydro asked the OEB to approve its rates for five years using the Price Cap Incentive rate-setting (IR) option. With an approved test year (2021), Waterloo North Hydro can apply to have its rates adjusted mechanistically in each of the following four years based on inflation and the OEB's assessment of Waterloo North Hydro's efficiency.

A settlement conference was held on October 14 and 15, 2020, which was attended by Waterloo North Hydro and the intervenors in this proceeding, namely: Energy Probe Research Foundation (EP), School Energy Coalition (SEC), Vulnerable Energy Consumers Coalition (VECC), Consumers Council of Canada (CCC), Environmental Defense (ED), and Hydro One Networks Inc (Hydro One) (collectively, the parties). OEB staff also attended the conference but was not a party to the settlement. On November 16, 2020, the parties filed a settlement proposal, which represented a complete settlement on all issues.

Having considered the settlement proposal and submissions of OEB staff, the OEB approves the settlement proposal as filed.

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<sup>1</sup> *Ontario Energy Board Act, 1998* S.O. 1998, c. 15, Schedule. B

<sup>2</sup> *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach*, October 18, 2012

<sup>3</sup> *Handbook for Utility Rate Applications*, October 13, 2016

As a result of this Decision and Rate Order, it is estimated that for a typical residential customer with a monthly consumption of 750 kWh, the total bill impact will be a decrease of \$0.21 per month before taxes or 0.14%.

## 2 THE PROCESS

Waterloo North Hydro filed an application on June 30, 2020 for 2021 rates under the Price-Cap IR option of the RRF. The OEB issued a Notice of Hearing on July 20, 2020, inviting parties to apply for intervenor status. EP, SEC, VECC, CCC, ED, and Hydro One were granted intervenor status. EP, SEC, VECC, CCC, and ED were also granted cost award eligibility. OEB staff also participated in this proceeding.

The OEB received two letters of comment, which were placed on the record of this proceeding. These comments were taken into consideration during the evaluation of the application by the OEB.

The OEB issued Procedural Order No. 1 on August 24, 2020. This order established, among other things, the timetable for a written interrogatory discovery process and a settlement conference. Waterloo North Hydro responded to the interrogatories and follow-up questions submitted by OEB staff and the intervenors. The OEB issued its approved Issues List on October 9, 2020.

A settlement conference took place on October 14 and 15, 2020. Waterloo North Hydro filed a settlement proposal with the OEB on November 16, 2020 (see Schedule B attached). OEB staff filed its submissions regarding the settlement proposal on November 23, 2020.

### 3 DECISION

The settlement proposal addressed all issues on the OEB's approved Issues List for this proceeding and represented the parties' full settlement on all the issues. The settlement proposal contained further explanation and rationale on specific issues for the OEB to consider.

Key features of the settlement proposal included:

- Reduction of \$550k in test year capital expenditures for 2021.
- Operations, Maintenance & Administration (OM&A) cost reduction of \$775k for 2021.
- Waterloo North Hydro agreed to prepare a plan over the course of 2020-2021 to reduce distribution losses as much as reasonably possible through cost-effective measures. Waterloo North Hydro also agreed to implement as many of the cost-effective measures set out in that plan as reasonably possible in 2022-2025 and to incorporate the remaining measures in its next distribution system plan.
- The parties agreed that the Retail Service Charges and the Pole Attachment Charge will be updated with 2021 values once they are made available by the OEB.

The OEB issued its Decision and Rate Order on the Retail Service Charges on December 3, 2020<sup>4</sup> and the Retail Service Charges in the settlement proposal reflect these charges. The OEB issued an Order for the Pole Attachment Charge on December 10, 2020, which suspended the 2021 inflationary increase. The current charge of \$44.50 will remain in effect as of January 1, 2021 on an interim basis, until further notice.<sup>5</sup>

OEB staff filed a submission on November 23, 2020 supporting the settlement proposal.

#### Findings

The OEB approves the settlement proposal as filed. The OEB finds that implementation of the settlement proposal will result in reasonable outcomes for both Waterloo North Hydro and its customers. The approved Tariff of Rates and Charges is attached in Schedule A to this Decision and Rate Order.

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<sup>4</sup> EB-2020-0285 Decision and Rate Order, December 3, 2020

<sup>5</sup> EB-2020-0288 Order, December 10, 2020

The OEB has the following specific comments on certain aspects of the settlement proposal.

- Reductions in Waterloo North Hydro's proposed capital expenditures and OM&A costs are reasonable and should not compromise the safety and reliability of Waterloo North Hydro's distribution system.
- The OEB finds that the estimated bill impact in each rate class, resulting from the settlement proposal, is reasonable. For a typical residential customer with a monthly consumption of 750 kWh, the total bill impact as a result of the settlement proposal is a decrease of \$0.21 per month before tax or 0.14%.
- The OEB agrees with Waterloo North Hydro's commitment to prepare, file and implement a plan to reduce distribution line losses as much as reasonably possible through cost effective measures.
- The effective date of the rates arising from the settlement proposal of January 1, 2021, is appropriate given the unanticipated impact of COVID-19 and the parties' ability to reach a complete settlement.

The approved settlement proposal is attached as Schedule B.



## 4 IMPLEMENTATION

The new rates approved in this Decision and Rate Order are to be effective January 1, 2021.

Included in the settlement proposal, Waterloo North Hydro filed tariff sheets and detailed supporting material, including all relevant calculations showing the impact of the implementation of the settlement on its revenue requirement, the allocation of the revenue requirement to its rate classes and the determination of the final rates and rate riders, including bill impacts.

The OEB updated the Pole Attachment Charge as per the Order issued on December 10, 2020. The OEB also made some changes to the wording on the tariff sheets attached to the settlement proposal in order to ensure consistency with the tariff sheets of other Ontario electricity distributors. The final approved Tariffs of Rates and Charges are attached as Schedule A to this Decision and Rate Order.

EP, SEC, VECC, CCC, and ED are eligible to apply for cost awards in this proceeding. The OEB has made provision in this Decision and Rate Order for these intervenors to file their cost claims. The OEB will issue its cost awards decision after the steps outlined in the following Order section are completed.

## 5 ORDER

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The Tariffs of Rates and Charges set out in Schedule A of this Decision and Rate Order are approved as final effective January 1, 2021. The Tariffs of Rates and Charges will apply to electricity consumed, or estimated to have been consumed, on and after January 1, 2021. Waterloo North Hydro Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new final rates.
2. Intervenors shall submit their cost claims with the OEB and forward to Waterloo North Hydro Inc. by **January 5, 2021**.
3. Waterloo North Hydro Inc. shall file with the OEB and forward to intervenors any objections to the claimed costs by **January 12, 2021**.
4. Intervenors, to which Waterloo North Hydro Inc. filed an objection to the claimed costs, shall file with the OEB and forward to Waterloo North Hydro Inc. any responses to any objections for cost claims by **January 19, 2021**.
5. Waterloo North Hydro Inc. shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

All materials filed with the OEB must quote the file number, **EB-2020-0059**, and be submitted in a searchable/unrestricted PDF format with a digital signature through the OEB's web portal at <https://pes.ontarioenergyboard.ca/eservice>. Filings must clearly state the sender's name, postal address, telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at [www.oeb.ca/industry](http://www.oeb.ca/industry). We encourage the use of RESS; however, parties who have not yet [set up an account](#), may email their documents to [registrar@oeb.ca](mailto:registrar@oeb.ca).

All communications should be directed to the attention of the Registrar at the address below and be received no later than 4:45 p.m. on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Donald Lau at [donald.lau@oeb.ca](mailto:donald.lau@oeb.ca) and OEB Counsel, Ljuba Djurdjevic at [ljuba.djurdjevic@oeb.ca](mailto:ljuba.djurdjevic@oeb.ca).

**DATED** at Toronto **December 10, 2020**

**ONTARIO ENERGY BOARD**

*Original Signed By*

Christine E. Long  
Registrar

**SCHEDULE A**  
**DECISION AND ORDER**  
**WATERLOO NORTH HYDRO INC.**  
**FINAL RATE ORDER**  
**EB-2020-0059**  
**DECEMBER 10, 2020**

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

EB-2020-0059

**RESIDENTIAL SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	32.73
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$	(0.93)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0025

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0059

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.71
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0005
Distribution Volumetric Rate	\$/kWh	0.0174
Low Voltage Service Rate	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0059

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered; General Service 50 to 999 kW interval metered; and General Service 1,000 to 4,999 kW interval metered.

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	125.96
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0012
Distribution Volumetric Rate	\$/kW	5.4651
Low Voltage Service Rate	\$/kW	0.1322

Issued - December 10, 2020

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	2.7044
Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	2.8725
Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	2.8686
Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.8821
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	1.1016
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	1.1006

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.



**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2020-0059

## LARGE USE SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7,359.96
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	(0.0001)
Distribution Volumetric Rate	\$/kW	4.3424
Low Voltage Service Rate	\$/kW	0.1424
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1803
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.1055

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0059

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0059

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.20
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kWh	0.0147
Low Voltage Service Rate	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2020-0059

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.36
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kW	10.1024
Low Voltage Service Rate	\$/kW	0.0878
Retail Transmission Rate - Network Service Rate	\$/kW	2.0397
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6817

### MONTHLY RATES AND CHARGES - Regulatory Component

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

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

EB-2020-0059

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

EB-2020-0059

## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kW	0.0215

### MONTHLY RATES AND CHARGES - Regulatory Component

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

### 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)

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

EB-2020-0059

**SPECIFIC SERVICE CHARGES****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 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**

Easement letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Income tax letter	\$	15.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	44.50
Owner Requested Disconnection/Reconnection at Meter – During Regular Hours	\$	130.00
Owner Requested Disconnection/Reconnection at Meter – After Regular Hours	\$	335.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – During Regular Hours	\$	310.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – After Regular Hours	\$	685.00

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

EB-2020-0059

## RETAIL SERVICE CHARGES (if applicable)

### 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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.24
Monthly Fixed Charge, per retailer	\$	41.70
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.17
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0353
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0136
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0250
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036



**SCHEDULE B**  
**DECISION AND ORDER**  
**WATERLOO NORTH HYDRO INC.**  
**SETTLEMENT PROPOSAL**  
**EB-2020-0059**  
**DECEMBER 10, 2020**

**John A.D. Vellone**  
T 416.367.6730  
F 416.367.6749  
jvellone@blg.com

Borden Ladner Gervais LLP  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000  
F 416.367.6749  
blg.com



**Flora Ho**  
T 416.367.6581  
F 416.367.6749  
fho@blg.com

November 16, 2020

**Delivered by Email and RESS**

Ms. Christine Long  
Registrar  
Ontario Energy Board  
2300 Yonge Street  
Suite 2701  
Toronto, ON M4P 1E4

Dear Ms. Long:

**Re: OEB File No. EB-2020-0059  
Waterloo North Hydro Inc. (“WNH”) 2021 Cost of Service Application  
Settlement Proposal**

Pursuant to Procedural Order No. 2, please find enclosed WNH’s Settlement Proposal.

Filed concurrently with the Settlement Proposal are WNH’s Responses to Pre-Settlement Conference Clarification Questions.

Yours very truly,

**BORDEN LADNER GERVAIS LLP**

Per:

A handwritten signature in black ink, appearing to read 'Flora Ho', is written over a light blue horizontal line.

Flora Ho  
Encl.

cc: Alyson Conrad, WNH  
Albert Singh, WNH  
Rene Gatién, WNH  
Intervenors on record for EB-2020-0059

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

**AND IN THE MATTER OF** an application by Waterloo  
North Hydro Inc. for an order approving just and reasonable  
rates and other charges for electricity distribution beginning  
January 1, 2021.

**WATERLOO NORTH HYDRO INC.**

**SETTLEMENT PROPOSAL**

**NOVEMBER 16, 2020**

**Waterloo North Hydro Inc.  
EB-2020-0059  
Settlement Proposal**

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- benchmarking of costs
- reliability and service quality
- impact on distribution rates
- trade-offs with OM&A spending
- government-mandated obligations
- the objectives of WNH and its customers
- the distribution system plan
- the business plan

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Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences
- productivity
- benchmarking of costs
- reliability and service quality
- impact on distribution rates
- trade-offs with capital spending
- government-mandated obligations
- the objectives of WNH and its customers
- the distribution system plan
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## **APPENDICES**

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- Appendix E – Bill Impacts

## **LIVE EXCEL MODELS**

In addition to the Appendices listed above, the following live excel models have been filed together with and form an integral part of this Settlement Proposal:

- Waterloo\_Settlement\_2020-Benchmarking-Spreadsheet-Forecast-Model\_2021\_COS\_20201116
- Waterloo\_Settlement\_Chapter2\_Appendices\_2021\_COS\_20201116
- Waterloo\_Settlement\_Cost\_Allocation\_Model\_2021\_COS\_20201116
- Waterloo\_Settlement\_Deferral\_and\_Variance\_Account\_Workform\_2021\_COS\_20201116
- Waterloo\_Settlement\_Draft\_Rate\_Order\_2021\_COS\_20201116
- Waterloo\_Settlement\_Load\_Forecast\_2021\_COS\_20201116
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- Waterloo\_Settlement\_RTISR\_Workform\_2021\_COS\_20201116

**Waterloo North Hydro Inc.  
EB-2020-0059  
Settlement Proposal**

**Filed with OEB: November 16, 2020**

Waterloo North Hydro Inc. (the “Applicant” or “WNH”) filed a Cost of Service application with the Ontario Energy Board (the “OEB”) on June 30, 2020 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the “Act”), seeking approval for changes to the rates that WNH charges for electricity distribution and other charges, to be effective January 1, 2021 (OEB Docket Number EB-2020-0059) (the “Application”).

The OEB issued and published a Notice of Hearing dated July 20, 2020, and Procedural Order No. 1 on August 24, 2020, the latter of which required the parties to the proceeding to develop a proposed Issues List by October 8, 2020 and scheduled a Settlement Conference for October 14, 15, and 16, 2020.

WNH filed its Interrogatory Responses with the OEB on September 28, 2020, pursuant to which WNH updated several models and submitted them to the OEB as Excel documents. On October 8, 2020, following the Interrogatories, Ontario Energy Board staff (“OEB Staff”) submitted a proposed Issues List as agreed to by the parties. On October 9, 2020, the OEB issued its Decision on the proposed Issues List, approving the list submitted by OEB Staff (the “Issues List”). This Settlement Proposal is filed with the OEB in connection with the Application and is organized in accordance with the Issues List.

A Settlement Conference was convened on October 14, 2020 and continued to October 15, 2020, in accordance with the OEB’s *Rules of Practice and Procedure* (the “Rules”) and the OEB’s *Practice Direction on Settlement Conferences* (the “Practice Direction”).

Jim Faught acted as facilitator for the Settlement Conference which lasted for two days.

WNH and the following Intervenors (the “Intervenors”), participated in the Settlement Conference:

Consumers Council of Canada (“CCC”);  
School Energy Coalition (“SEC”);  
Energy Probe Research Foundation (“Energy Probe”);  
Environmental Defence (“ED”);  
Hydro One Networks Inc. (“Hydro One”); and  
Vulnerable Energy Consumers Coalition (“VECC”).

WNH and the Intervenors are collectively referred to below as the “Parties”.

OEB staff also participated in the Settlement Conference. The role adopted by OEB staff is set out in page 5 of the Practice Direction. Although OEB staff is not a party to this Settlement Proposal,

as noted in the Practice Direction, OEB staff who did participate in the Settlement Conference are bound by the same confidentiality requirements that apply to the Parties to the proceeding.

This document is called a “Settlement Proposal” because it is a proposal by the Parties to the OEB to settle the issues in this proceeding. It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB’s approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties, it is null and void and of no further effect. In entering into this Agreement, the Parties understand and agree that, pursuant to the Act, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

The Parties acknowledge that this Settlement Conference is privileged and confidential in accordance with the Practice Direction. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the OEB’s Practice Direction on Confidential Filings and the rules of that latter document do not apply. Instead, in this Settlement Conference, and in this Agreement, the Parties have interpreted “confidential” to mean that the documents and other information provided during the course of the Settlement Conference, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the Settlement Conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the Settlement Conference. However, the Parties agree that “attendees” is deemed to include, in this context, persons who were not in attendance via video conference at the Settlement Conference but were a) any persons or entities that the Parties engage to assist them with the Settlement Conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the “evidence” in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal; (b) the Appendices to this document; and (c) the evidence filed concurrently with this Settlement Proposal titled “Responses to Pre-Settlement Clarification Questions” (“Clarification Responses”). The supporting Parties for each settled and partially settled issue, as applicable, agree that the evidence in respect of that settled or partially settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the OEB of this Settlement Proposal.

There are Appendices to this Settlement Proposal which provide further support for the proposed settlement. The Parties acknowledge that the Appendices were prepared by WNH. While the



Intervenors have reviewed the Appendices, the Intervenors are relying on the accuracy of those Appendices and the underlying evidence in entering into this Settlement Proposal.

Outlined below are the final positions of the Parties following the Settlement Conference. For ease of reference, this Settlement Proposal follows the format of the final approved issues list for the Application attached to the Issues List Decision dated October 9, 2020.

The Parties are pleased to advise the OEB that they have reached a complete agreement with respect to the settlement of all of the issues in this proceeding. Specifically:

<p><b>“Complete Settlement”</b> means an issue for which complete settlement was reached by all Parties, and if this Settlement Proposal is accepted by the OEB, the Parties will not adduce any evidence or argument during the oral hearing in respect of these issues.</p>	<p># issues settled:  <b>All</b></p>
<p><b>“Partial Settlement”</b> means an issue for which there is partial settlement, as WNH and the Intervenors who take any position on the issue were able to agree on some, but not all, aspects of the particular issue. If this Settlement Proposal is accepted by the OEB, the Parties who take any position on the issue will only adduce evidence and argument during the hearing on those portions of the issues not addressed in this Settlement Proposal.</p>	<p># issues partially settled:  <b>None</b></p>
<p><b>“No Settlement”</b> means an issue for which no settlement was reached. WNH and the Intervenors who take a position on the issue will adduce evidence and/or argument at the hearing on the issue.</p>	<p># issues not settled:  <b>None</b></p>

According to the Practice Direction (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Settlement Proposal.

The Parties have settled the issues as a package and none of the parts of this Settlement Proposal are severable. If the OEB does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the OEB does accept may continue as a valid settlement without inclusion of any part(s) that the OEB does not accept).

In the event that the OEB directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue, or decide to take no position on the issue, prior to its resubmission to the OEB.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not WNH is a party to such proceeding.

Where in this Agreement, the Parties “Accept” the evidence of WNH, or the Parties or any of them “agree” to a revised term or condition, including a revised budget or forecast, then unless the Agreement expressly states to the contrary, the words “for the purpose of settlement of the issues herein” shall be deemed to qualify that acceptance or agreement.

## SUMMARY

In reaching this complete settlement, the Parties have been guided by the Filing Requirements for 2021 rates, the approved Issues List attached as Schedule A to the OEB's Issues List Decision of October 9, 2020 and the Report of the OEB titled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* dated October 18, 2012 ("RRFE").

This Settlement Proposal reflects a complete settlement of the issues in this proceeding.

WNH has made changes to the Revenue Requirement as depicted below in Table A.

**Table A: Revenue Requirement Summary**

Description	Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance	
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)	
Cost of Capital	Regulated Return on Capital	\$ 13,310,227	\$ 13,268,649	(41,578)	\$ 13,145,336	(123,313)	\$ 12,844,967	(300,369)
	Regulated Rate of Return	5.44%	5.44%	0.00%	5.44%	0.00%	5.27%	-0.17%
Rate Base and Capital Expenditures	Rate Base	\$ 244,685,394	\$ 243,921,059	(764,335)	\$ 241,654,168	(2,266,891)	\$ 243,626,447	1,972,279
	Net Fixed Assets	\$ 228,555,889	\$ 227,656,362	(899,527)	\$ 227,656,362	-	\$ 229,452,197	1,795,835
	Working Capital Base	\$ 215,060,066	\$ 216,862,634	1,802,568	\$ 186,637,423	(30,225,211)	\$ 188,990,003	2,352,580
	Working Capital Allowance	\$ 16,129,505	\$ 16,264,698	135,193	\$ 13,997,807	(2,266,891)	\$ 14,174,250	176,443
	Amortization	\$ 11,100,527	\$ 11,048,476	(52,051)	\$ 11,048,476	-	\$ 10,745,324	(303,152)
Operating Expenses	Taxes/PILs (Grossed Up)	\$ 889,324	\$ 782,126	(107,198)	\$ 754,272	(27,854)	\$ 631,833	(122,439)
	OM&A (Including Property Taxes and LEAP)	\$ 16,248,677	\$ 16,331,021	82,344	\$ 16,326,021	(5,000)	\$ 15,600,836	(725,185)
	Service Revenue Requirement	\$ 41,548,755	\$ 41,430,271	(118,484)	\$ 41,274,104	(156,167)	\$ 39,822,959	(1,451,145)
Revenue Requirement	Other Revenues	\$ 2,250,668	\$ 2,262,317	11,649	\$ 2,262,317	-	\$ 2,289,620	27,303
	Base Revenue Requirement	\$ 39,298,087	\$ 39,167,954	(130,133)	\$ 39,011,787	(156,167)	\$ 37,533,339	(1,478,448)
	Grossed Up Revenue Deficiency	\$ 2,624,364	\$ 2,417,050	(207,314)	\$ 2,260,883	(156,167)	\$ 782,864	(1,478,019)

The Bill Impacts as a result of this Settlement Agreement is summarized in Table B.

**Table B: Summary of Bill Impacts**

Rate Class	Usage		Distribution (Fixed and Volumetric)				Total Bill (Including HST)			
	kWh	kW	Current 2020	Proposed 2021	\$ Change	% Impact	Current 2020	Proposed 2021	\$ Change	% Impact
Residential	750		\$ 32.05	\$ 32.73	\$ 0.68	2.12%	\$ 117.63	\$ 117.47	-\$ 0.16	-0.14%
Residential	299		\$ 32.05	\$ 32.73	\$ 0.68	2.12%	\$ 62.67	\$ 62.48	-\$ 0.19	-0.30%
GS < 50 kW	2,000		\$ 67.31	\$ 68.51	\$ 1.20	1.78%	\$ 297.11	\$ 296.88	-\$ 0.23	-0.08%
GS > 50 kW	100,000	250	\$ 1,461.91	\$ 1,492.24	\$ 30.33	2.07%	\$ 16,064.13	\$ 16,051.12	-\$ 13.01	-0.08%
Large User	8,000,000	14,500	\$ 68,854.46	\$ 70,324.76	\$ 1,470.30	2.14%	\$ 1,187,477.63	\$ 1,184,460.76	-\$ 3,016.87	-0.25%
Unmetered Scattered Load	150		\$ 13.29	\$ 13.41	\$ 0.12	0.90%	\$ 29.01	\$ 28.79	-\$ 0.22	-0.76%
Street Lighting	50		\$ 494.94	\$ 505.48	\$ 10.54	2.13%	\$ 746.37	\$ 742.19	-\$ 4.18	-0.56%
Embedded Distributor	2,615,000	6,000	\$ 126.60	\$ 129.00	\$ 2.40	1.90%	\$ 338,670.34	\$ 337,327.09	-\$ 1,343.25	-0.40%

The impact of the Settlement Agreement with regards to capital expenditures and OM&A expenses results in an estimated efficiency assessment of 4.6% above predicted costs using the PEG forecasting model provided by the OEB as can be seen in Table C. This assessment was calculated by WNH, and has not been reviewed by the Intervenors.

**Table C: Summary of Cost Benchmarking Results**

<b>Cost Benchmarking Summary</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Bridge</b>	<b>2021 Test</b>
Actual Total Cost	47,080,286	48,188,974	49,710,876	50,508,997
Predicted Total Cost	42,726,853	44,443,692	46,262,784	48,215,327
Difference	4,353,433	3,745,282	3,448,092	2,293,670
Percentage Difference (Cost Performance)	9.7%	8.1%	7.2%	4.6%
Three-year Average Performance			8.3%	6.6%
<b>Stretch Factor Cohort</b>				
Annual Result	3	3	3	3
Three-Year Average			3	3

There has been an increase in benchmarking efficiency from the 2016 Actual to the 2021 Test Year of 5.2%.

The Parties believe that no oral hearing is required if this Settlement Proposal is accepted.

Based on the foregoing, and the evidence and rationale provided below, the Parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the OEB. Refer to Appendix A for the Schedule of Draft Tariff of Rates Charges resulting if this settlement is accepted by the OEB.

This Settlement Proposal reflects the Parties' agreement on an effective date for new rates of January 1, 2021.

This Settlement Proposal has incorporated the OEB's updated cost of capital parameters issued on November 9, 2020 for rates effective January 1, 2021 into its calculations. WNH has filed a draft rate order enclosed as Appendix A together with underlying supporting materials including a full set of models with the updated cost of capital parameters.

## **1.0 Planning**

### **1.1 Capital**

*Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:*

- *customer feedback and preferences*
- *productivity*
- *benchmarking of costs*
- *reliability and service quality*
- *impact on distribution rates*

- *trade-offs with OM&A spending*
- *government-mandated obligations*
- *the objectives of WNH and its customers*
- *the distribution system plan*
- *the business plan*

**Complete Settlement:** WNH agrees to reduce its test year capital expenditures by \$550,000 (based on the Clarification Responses as a starting point). This would result in WNH adjusting its Net Capital Expenditures to \$17,061,248. This amount can be seen in Appendix B – Capital Expenditures Summary to this Settlement Proposal.

Table 1.1A below is a summary of capital expenditures for the test year and the forecast period. The total test year capital expenditures are set out in the Table 1.1B below, and is more fully justified in the Applicant’s Distribution System Plan. The Applicant confirms that this level of spending is sufficient to maintain a safe and reliable distribution system.

WNH agrees to, in its distribution system planning from 2022-2025, consider non-wires alternatives for capacity constraint projects that WNH determines may have a material impact on one or more of the following: reducing line losses, improving reliability or reducing costs. When WNH considers non-wires solutions it shall do so early enough to allow for cost-effective solutions that require a longer lead time (e.g. opportunities that are only cost-effective at the time of new construction of the applicable distribution infrastructure), including in relation to the “East Side Development Lands.”

**Table 1.1A**  
**Summary of Capital Expenditures**

OEB Investment Category	Test Year	Forecast Period			
	2021	2022	2023	2024	2025
	(\$ '000)				
	Budget	Forecast	Forecast	Forecast	Forecast
System Access	5,840	6,166	5,959	6,448	6,592
System Renewal	8,947	9,572	9,498	9,643	9,851
System Service	2,194	1,346	1,313	1,436	1,412
General Plant	2,776	3,861	3,865	2,676	2,372
<b>Total Expenditure</b>	<b>19,757</b>	<b>20,945</b>	<b>20,636</b>	<b>20,203</b>	<b>20,227</b>
Capital Contributions	(2,695)	(2,710)	(2,536)	(2,819)	(2,876)
<b>Net Capital Expenditures</b>	<b>17,061</b>	<b>18,235</b>	<b>18,100</b>	<b>17,384</b>	<b>17,352</b>
<b>System O&amp;M</b>	<b>7,903</b>	<b>8,061</b>	<b>8,222</b>	<b>8,386</b>	<b>8,554</b>

**Table 1.1B**

## 2021 Test Year Capital Expenditures

2021 Test Year								
		Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Capital Expenditures	Gross Capital Expenditures	\$ 19,048,512	\$ 20,306,742	\$ 1,258,230	\$ 20,306,742	\$ -	\$ 19,756,742	-\$ 550,000
	Net Capital Expenditures	\$ 16,406,118	\$ 17,611,248	\$ 1,205,130	\$ 17,611,248	\$ -	\$ 17,061,248	-\$ 550,000
OM&A	Incl. Property Tax & LEAP	\$ 16,248,677	\$ 16,331,021	\$ 82,344	\$ 16,326,021	-\$ 5,000	\$ 15,600,836	-\$ 725,185

### Evidence:

#### *Application:*

Exhibit 1 Sections 2.1.2, 2.1.3, 2.1.6, 2.1.7, Appendix 2-AC, Attachment 1-10, Exhibit 2 Section 2.2.2.1, 2.2.2.2, 2.2.2.8, Attachment 2-2 in its entirety including Attachments

*IRRs:* 1-Staff-3, 1-Staff-4, 1-Staff-5, 2-Staff-8, 2-Staff-9, 2-Staff-10, 2-Staff-11, 2-Staff-12, 2-Staff-13, 2-Staff-14, 2-Staff-15, 2-Staff-16, 2-Staff-17, 2-Staff-18, 2-Staff-19, 2-Staff-20, 2-Staff-21, 2-Staff-22, 2-Staff-23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff-30, 1-CCC-1, 1-CCC-2, 1-CCC-9, 2-CCC-26, 1-EP-6, 2-EP-7, 2-EP-8, 2-EP-9, 2-EP-10, 2-EP-11, 2-EP-12, 2-EP-13, 2-EP-14, 2-EP-15, 2-ED-8, 2-ED-9, 1-SEC-6, 1-SEC-24, 2-SEC-27, 1-VECC-3, 1-VECC-6, 2-VECC-8, 2-VECC-9, 2-VECC-10, 2-VECC-11, 2-VECC-12, 2-VECC-13, 2-VECC-14, 2-VECC-15, 2-VECC-16, 2-VECC-17, 2-VECC-18, 2-VECC-19

#### *Appendices to this Settlement Proposal:*

Appendix B – OEB Appendix 2-AB – Capital Expenditure Summary

Appendix C – OEB Appendix 2-BA – 2021 Fixed Asset Continuity Schedule

#### *Settlement Models:*

Waterloo\_Settlement\_2020\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_C OS\_20201022

#### *Clarification Responses:*

2-Staff-95, 2-Staff-96, 2-Staff-97, 2-Staff-98, SEC-41, SEC-42, SEC-44, SEC-53, SEC-59, SEC-60, SEC-71, SEC-75

**Supporting Parties:** CCC, SEC, Energy Probe, ED, VECC

**Parties Taking No Position:** Hydro One

## 1.2 OM&A

*Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:*

- *customer feedback and preferences*
- *productivity*
- *benchmarking of costs*
- *reliability and service quality*
- *impact on distribution rates*
- *trade-offs with capital spending*
- *government-mandated obligations*
- *the objectives of WNH and its customers*
- *the distribution system plan*
- *the business plan*

**Complete Settlement:** WNH agrees to the following adjustments:

- Reduce its proposed OM&A expenses in the Test Year (based on the Clarification Responses as a starting point) by \$775,000 to \$15,031,401; and
- Remove the OM&A credits associated with the following Specific Service Charges, which results in an OM&A budget increase of \$49,815 to \$15,081,216:
  - Disconnection/Reconnection at Meter – During Regular Hours;
  - Disconnection/Reconnection at Meter – After Regular Hours;
  - Disconnection/Reconnection at Pole – During Regular Hours; and
  - Disconnection/Reconnection at Pole – After Regular Hours.

The revenue associated with the above noted Specific Service Charges will instead be recorded as Other Revenue (see issue 2.1 below).

Based on the foregoing and the evidence filed by WNH, the Parties taking a position on this issue accept the revised level of planned OM&A expenditures, and accept the rationale for planning and pricing choices.

WNH's OM&A expenses are summarized in Table 1.2A below.

As shown in Table 1.2A below, Total 2021 Settlement Test Year OM&A Expenses have increased by 18.0% compared to 2016 Actuals, and increased by 4.3% compared to 2019 Actuals. Table 1.2B below is a Summary of OM&A expenses with variance. The Applicant confirms that this level of spending is sufficient to maintain a safe and reliable distribution system.

**Table 1.2A  
Appendix 2-JA  
Summary of OM&A Expenses**

	2016 Actuals	2019 Actuals	2020 Bridge Year
		(a)	
Operations	\$ 5,818,874	\$ 6,269,001	\$ 6,056,220
Maintenance	\$ 1,543,946	\$ 1,497,703	\$ 1,870,346
<b>Sub Total</b>	<b>\$ 7,362,820</b>	<b>\$ 7,766,704</b>	<b>\$ 7,926,566</b>
% Change (Test Year vs Last Rebasing Year Actual)			
Billing and Collecting	\$ 2,728,245	\$ 2,966,160	\$ 3,014,171
Community Relations	\$ 104,616	\$ 244,189	\$ 348,581
Administrative and General	\$ 2,584,121	\$ 3,482,548	\$ 3,786,136
<b>Sub Total</b>	<b>\$ 5,416,982</b>	<b>\$ 6,692,897</b>	<b>\$ 7,148,888</b>
% Change (Test Year vs Last Rebasing Year Actual)			
<b>Total (Excluding Property Tax and LEAP)</b>	<b>\$ 12,779,802</b>	<b>\$ 14,459,601</b>	<b>\$ 15,075,454</b>
% Change (Test Year vs Last Rebasing Year Actual)			

**Table 1.2B Summary of OM&A Expenses with Variance**

	2016 Actuals	2021 Application	2021 Interrogatories	Variance	2021 Clarification Responses	Variance	2021 Settlement	Variance
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Operations	\$ 5,818,874	\$ 6,310,421	\$ 6,343,243	\$ 32,822	\$ 6,343,243	\$ -	\$ 6,010,382	-\$ 332,861
Maintenance	\$ 1,543,946	\$ 1,903,411	\$ 1,908,962	\$ 5,551	\$ 1,908,962	\$ -	\$ 1,892,330	-\$ 16,632
<b>Sub Total</b>	<b>\$ 7,362,820</b>	<b>\$ 8,213,832</b>	<b>\$ 8,252,205</b>	<b>\$ 38,373</b>	<b>\$ 8,252,205</b>	<b>\$ -</b>	<b>\$ 7,902,712</b>	<b>-\$ 349,493</b>
% Change (Test Year vs Last Rebasing Year Actual)		11.6%	12.1%		12.1%		7.3%	
Billing and Collecting	\$ 2,728,245	\$ 3,137,007	\$ 3,149,683	\$ 12,676	\$ 3,149,683	\$ -	\$ 3,110,979	-\$ 38,704
Community Relations	\$ 104,616	\$ 508,564	\$ 511,540	\$ 2,976	\$ 511,540	\$ -	\$ 389,058	-\$ 122,482
Administrative and General	\$ 2,584,121	\$ 3,869,654	\$ 3,897,973	\$ 28,319	\$ 3,892,973	-\$ 5,000	\$ 3,678,467	-\$ 214,506
<b>Sub Total</b>	<b>\$ 5,416,982</b>	<b>\$ 7,515,225</b>	<b>\$ 7,559,196</b>	<b>\$ 43,971</b>	<b>\$ 7,554,196</b>	<b>-\$ 5,000</b>	<b>\$ 7,178,504</b>	<b>-\$ 375,692</b>
% Change (Test Year vs Last Rebasing Year Actual)		38.7%	39.5%		39.5%		32.5%	
<b>Total (Excluding Property Tax and LEAP)</b>	<b>\$ 12,779,802</b>	<b>\$ 15,729,057</b>	<b>\$ 15,811,401</b>	<b>\$ 82,344</b>	<b>\$ 15,806,401</b>	<b>-\$ 5,000</b>	<b>\$ 15,081,216</b>	<b>-\$ 725,185</b>
% Change (Test Year vs Last Rebasing Year Actual)		23.1%	23.7%		23.7%		18.0%	

**Evidence:**

*Application:*

Exhibit 1 Sections 2.1.2, 2.1.3, 2.1.6, 2.1.7, Appendix 2-AC, Attachment 1-10, Exhibit 2 Sections 2.4.1, 2.4.2, 2.4.3, 2.4.3.4, 2.4.3.5

*IRRs:*

4-Staff-40, 4-Staff-41, 4-Staff-42, 4-Staff-43, 4-Staff-44, 4-Staff-45, 4-Staff-46, 4-Staff-47, 4-Staff-48, 4-Staff-49, 4-Staff-50, 4-Staff-51, 4-Staff-52, 4-Staff-53, 4-Staff-54, 4-Staff-57, 1-CCC-1, 1-CCC-2, 1-CCC-6, 1-CCC-10, 1-CCC-12, 1-CCC-13, 1-



CCC-16, 1-CCC-18, 4-CCC-28, 4-CCC-30, 4-CCC-31, 4-CCC-32, 4-CCC-33, 2-EP-15, 4-EP-19, 1-SEC-8, 1-SEC-13, 4-SEC-31, 4-SEC-32, 4-SEC-33, 4-SEC-34, 4-VECC-36, 4-VECC-37, 4-VECC-38, 4-VECC-39, 4-VECC-40, 4-VECC-41, 4-VECC-44, 4-VECC-45, 4-VECC-48

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

Waterloo\_Settlement\_2020\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201022

*Clarification Responses:*

4-Staff-100, 4-Staff-101, 4-Staff-103, SEC-46, SEC-47, SEC-49, SEC-53, SEC-54, SEC-57, SEC-60, SEC-65

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

## 2.0 Revenue Requirement

**2.1** *Are all elements of the revenue requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?*

**Complete Settlement:** The Parties taking a position on this issue accept that the Base Revenue Requirement is reasonable and has been appropriately determined in accordance with OEB policies and practices. Specifically:

- a) *Rate Base:* Subject to the adjustments expressly noted in this Settlement Proposal, the Parties taking a position on this issue accept that the rate base calculations are reasonable and have been appropriately determined in accordance with OEB policies and practices.
- b) *Working Capital:* WNH agrees to update the Cost of Power calculation to include the Ontario Electricity Rebate of 33.2% effective November 1, 2020. WNH also agrees to update RPP & Non-RPP rates effective November 1, 2020. The Parties taking a position on this issue accept that the working capital calculations, as updated to reflect this Settlement Proposal have been appropriately determined in accordance with OEB policies and practices.
- c) *Cost of Capital:* The Parties taking a position on this issue accept that the cost of capital calculations, as updated to reflect this Settlement Proposal, have been appropriately determined in accordance with OEB policies and practices.
- d) *Other Revenue:* WNH agrees that the revenues recovered associated with following Specific Service Charges:
  - o Disconnection/Reconnection at Meter- During Regular Hours;
  - o Disconnection/Reconnection at Meter – After Regular Hours;
  - o Disconnection/Reconnection at Pole – During Regular Hours; and
  - o Disconnection/Reconnection at Pole – After Regular Hours

should be recorded as Other Revenues rather than treating them as OM&A offsets (see the corresponding change to issue 1.2 above). As a result, Other Revenue will increase by \$49,815. The Parties taking a position on this issue accept that the other revenue calculations, as updated to reflect this Settlement Proposal, have been appropriately determined in accordance with OEB policies and practices. The updates to Other Revenues and OM&A reflecting this Settlement Proposal are provided as part of the supporting material in file named:

Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201022 at Appendix 2-H Operating Revenue.

- e) *Depreciation:* WNH agrees to adopt the half-year rule for regulatory purposes for the 2021 test year as it is consistent with OEB policy and WNH will apply this approach retroactively to the last rebasing year. The effect of applying the half-year rule in the Test Year is \$330,184 less \$34,290 in prior year restatement for a net reduction of \$295,894 to depreciation expense. This adjustment is exclusive of depreciation adjustments as a result of capital expenditure reductions agreed to above. The updates to the depreciation reflecting this Settlement Proposal is provided as part of the supporting material in file named:  
Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201109 App. 2-BA & App. 2-C.

The Parties taking a position on this issue accept that the depreciation calculations,

as updated to reflect this Settlement Proposal, have been appropriately determined in accordance with OEB policies and practices. The updates to depreciation reflecting this Settlement Proposal is provided as part of the supporting material in file named:

Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201022.

- f) *Taxes:* WNH agrees to use the unsmoothed accelerated depreciation approach (AIIP) in its PILs calculations and to use sub-account Account 1592 – PILs and Tax Variances – CCA Changes Sub-account – Incentive Phase Out to account for the lost revenue during the eventual phase out of the Accelerated Investment Incentive anticipated to begin after 2023 and to track eventual increase in tax expenses as part of the phase out. The balance in this variance account is to be disposed of at WNH’s next Cost of Service filing in accordance with the OEB’s rules and accounting guidance. The Parties taking a position on this issue accept that the PILs calculations, as updated to reflect this Settlement Proposal, have been appropriately determined in accordance with OEB policies and practices. The PILs workform reflecting this Settlement Proposal is provided as part of the supporting material in file named:

Waterloo\_Settlement\_PILs\_Workform\_2021\_COS\_20201022.

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.6, Exhibit 2 Sections 2.2.1, 2.2.1.3, Exhibit 3 Section 2.3.3, Exhibit 4 Sections 2.4.4, 2.4.5, Exhibit 5 Section 2.5.2

*IRRs:*

1-Staff-1, 2-Staff-28, 3-Staff-37, 3-Staff-38, 3-Staff-39, 4-Staff-41, 4-Staff-58, 4-Staff-59, 4-Staff-60, 4-Staff-61, 5-Staff-62, 8-Staff-76, 9-Staff-87, 6-EP-20, 1-SEC-26, 4-SEC-35, 4-SEC-36, 2-VECC-20, 3-VECC-33, 3-VECC-35, 5-VECC-50, 5-VECC-52

*Appendices to this Settlement Proposal:*

Appendix D – Revenue Requirement Workform

*Settlement Models:*

Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201022

Waterloo\_Settlement\_PILs\_Workform\_2021\_COS\_20201022

Waterloo\_Settlement\_Rev\_Reqt\_Workform\_2021\_COS\_20201022

*Clarification Responses:*

4-Staff-105, 4-Staff-106, 4-Staff-107, SEC-72, SEC-73, VECC-64, VECC-65

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**2.2** *Has the revenue requirement been accurately determined based on these elements?*

**Complete Settlement:** The Parties taking a position on this issue accept that the proposed Revenue Requirement has been accurately determined based on the elements in 2.1 of this Settlement Proposal.

The elements of Revenue Requirement are detailed in Tables 2.2A to 2.2I below.

**Table 2.2A  
Revenue Requirement**

2021 Test Year							
	Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
<b>Revenue Requirement</b>							
OM&A (Excluding Property Tax and LEAP)	\$ 15,729,057	\$ 15,811,401	\$ 82,344	\$ 15,806,401	-\$ 5,000	\$ 15,081,215	-\$ 725,186
Taxes other than income	\$ 471,620	\$ 471,620	\$ -	\$ 471,620	\$ -	\$ 471,620	\$ -
LEAP	\$ 48,000	\$ 48,000	\$ -	\$ 48,000	\$ -	\$ 48,000	\$ -
Depreciation and Amortization	\$ 11,100,527	\$ 11,048,476	-\$ 52,051	\$ 11,048,476	\$ -	10,745,324	-\$ 303,152
<b>Total</b>	<b>\$ 27,349,204</b>	<b>\$ 27,379,497</b>	<b>\$ 30,293</b>	<b>\$ 27,374,497</b>	<b>-\$ 5,000</b>	<b>\$ 26,346,159</b>	<b>-\$ 1,028,338</b>
Regulated Return on Capital	\$ 13,310,227	\$ 13,268,649	-\$ 41,578	\$ 13,145,336	-\$ 123,313	12,844,967	-\$ 300,369
Income Taxes Grossed Up	\$ 889,324	\$ 782,126	-\$ 107,198	\$ 754,272	-\$ 27,854	631,833	-\$ 122,439
<b>Service Revenue Requirement</b>	<b>\$ 41,548,755</b>	<b>\$ 41,430,272</b>	<b>-\$ 118,483</b>	<b>\$ 41,274,105</b>	<b>-\$ 156,167</b>	<b>\$ 39,822,959</b>	<b>-\$ 1,451,146</b>
Other Revenues	\$ 2,250,668	\$ 2,262,317	\$ 11,649	\$ 2,262,317	\$ -	2,289,620	\$ 27,303
<b>Base Revenue Requirement</b>	<b>\$ 39,298,087</b>	<b>\$ 39,167,955</b>	<b>-\$ 130,132</b>	<b>\$ 39,011,788</b>	<b>-\$ 156,167</b>	<b>\$ 37,533,339</b>	<b>-\$ 1,478,449</b>
Distribution Revenue at current rates	\$ 36,673,723	\$ 36,750,904	\$ 77,181	\$ 36,750,904	\$ -	36,750,475	-\$ 429
<b>Grossed Up Revenue Deficiency</b>	<b>\$ 2,624,364</b>	<b>\$ 2,417,051</b>	<b>-\$ 207,313</b>	<b>\$ 2,260,884</b>	<b>-\$ 156,167</b>	<b>\$ 782,864</b>	<b>-\$ 1,478,020</b>

**Table 2.2B  
Rate Base**

2021 Test Year							
	Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Average Gross Capital	\$ 421,683,876	\$ 420,647,841	-\$ 1,036,035	\$ 420,647,841	\$ -	\$ 420,522,841	-\$ 125,000
Average Accumulated Depreciation	\$ 193,127,987	\$ 192,991,479	-\$ 136,508	\$ 192,991,479	\$ -	\$ 191,070,644	-\$ 1,920,835
Average Net Book Value	\$ 228,555,889	\$ 227,656,362	-\$ 899,527	\$ 227,656,362	\$ -	\$ 229,452,197	\$ 1,795,835
Working Capital Base	\$ 215,060,065	\$ 216,862,634	\$ 1,802,569	\$ 186,637,423	-\$ 30,225,211	\$ 188,990,002	\$ 2,352,579
Working Capital Allowance %	7.5%	7.5%	-	7.5%	-	7.5%	-
Working Capital \$	\$ 16,129,505	\$ 16,264,698	\$ 135,193	\$ 13,997,807	-\$ 2,266,891	\$ 14,174,250	\$ 176,443
Rate Base	\$ 244,685,394	\$ 243,921,060	-\$ 764,334	\$ 241,654,169	-\$ 2,266,891	\$ 243,626,447	\$ 1,972,278

**Table 2.2C  
Cost of Power**

2021 Test Year							
	Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Power Purchased	100,899,496	101,600,516	701,020	101,600,516	-	105,927,094	4,326,578
Global Adjustment Charges	79,267,099	79,698,707	431,608	79,698,707	-	80,953,707	1,255,000
Wholesale Market Services Charge	5,219,756	5,716,635	496,879	5,716,635	-	5,716,443	(192)
Wholesale Market Services - Network	9,788,482	9,850,637	62,155	9,850,637	-	9,850,307	(330)
Wholesale Market Services - Connection	3,519,327	3,542,221	22,894	3,542,221	-	3,542,108	(113)
Low Voltage Charge	447,000	447,000	-	447,000	-	447,000	-
Smart Metering Entity Charge	394,716	394,716	-	394,716	-	394,716	-
OER Credit	(29,924,279)	(30,219,920)	(295,641)	(30,220,211)	(291)	(32,777,142)	(2,556,931)
<b>Total Cost of Power</b>	<b>169,611,597</b>	<b>171,030,512</b>	<b>1,418,915</b>	<b>171,030,221</b>	<b>(291)</b>	<b>174,054,233</b>	<b>3,024,012</b>

**Table 2.2D  
Working Capital Allowance Calculation**

2021 Test Year							
	Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
<b>Distribution Expenses</b>							
Operations	6,310,421	6,343,243	32,822	6,343,243	-	6,010,382	(332,861)
Maintenance	1,903,411	1,908,962	5,551	1,908,962	-	1,892,330	(16,632)
Billing and Customer Service	3,137,007	3,149,683	12,676	3,149,683	-	3,110,979	(38,704)
Community Relations	508,564	511,540	2,976	511,540	-	389,058	(122,482)
Administration	3,869,654	3,897,973	28,319	3,892,973	(5,000)	3,678,467	(214,506)
Donations - LEAP	48,000	48,000	-	48,000	-	48,000	-
Property Taxes	471,620	471,620	-	471,620	-	471,620	-
Less Allocated Depreciation in OM&A	(724,487)	(718,820)	5,667	(718,820)	-	(665,067)	53,753
<b>Total Distribution Expenses</b>	<b>15,524,190</b>	<b>15,612,201</b>	<b>88,011</b>	<b>15,607,201</b>	<b>(5,000)</b>	<b>14,935,769</b>	<b>(671,432)</b>
Power Supply Expenses	199,535,876	201,250,432	1,714,556	171,030,221	(30,220,211)	174,054,234	3,024,013
<b>Total Expenses for Working Capital</b>	<b>215,060,066</b>	<b>216,862,633</b>	<b>1,802,567</b>	<b>186,637,422</b>	<b>(30,225,211)</b>	<b>188,990,003</b>	<b>2,352,581</b>
Working Capital Factor	7.5%	7.5%	-	7.5%	-	7.5%	-
<b>Total Working Capital Allowance</b>	<b>16,129,505</b>	<b>16,264,698</b>	<b>135,193</b>	<b>13,997,807</b>	<b>(2,266,891)</b>	<b>14,174,250</b>	<b>176,444</b>

**Table 2.2E  
Cost of Capital**

<b>Capital Structure and Cost of Capital</b>				
<b>Test Year:</b> 2021				
<b>Particulars</b>	<b>Capitalization Ratio</b>		<b>Cost Rate</b>	<b>Return</b>
	(%)	(\$)	(%)	(\$)
<b>Debt</b>				
Long-term Debt	56.00%	\$136,430,810	3.33%	\$4,547,051
Short-term Debt	4.00%	\$9,745,058	1.75%	\$170,539
<b>Total Debt</b>	<b>60.0%</b>	<b>\$146,175,868</b>	<b>3.23%</b>	<b>\$4,717,589</b>
<b>Equity</b>				
Common Equity	40.00%	\$97,450,579	8.34%	\$8,127,378
Preferred Shares		\$ -		\$ -
<b>Total Equity</b>	<b>40.0%</b>	<b>\$97,450,579</b>	<b>8.34%</b>	<b>\$8,127,378</b>
<b>Total</b>	<b>100.0%</b>	<b>\$243,626,447</b>	<b>5.27%</b>	<b>\$12,844,967</b>

**Table 2.2F  
Amortization & Depreciation**

<b>2021 Test Year</b>							
	<b>Application</b>	<b>Interrogatories</b>	<b>Variance</b>	<b>Clarification Responses</b>	<b>Variance</b>	<b>Settlement</b>	<b>Variance</b>
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Amortization and Depreciation	\$ 11,100,527	\$ 11,048,476	(52,051)	\$ 11,048,476	-	10,745,324	(303,152)

**Table 2.2G  
Grossed Up PILs**

<b>2021 Test Year</b>							
	<b>Application</b>	<b>Interrogatories</b>	<b>Variance</b>	<b>Clarification Responses</b>	<b>Variance</b>	<b>Settlement</b>	<b>Variance</b>
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Taxes/PILs (Grossed Up)	\$ 889,324	\$ 782,126	-\$ 107,198	\$ 754,272	(27,854)	631,833	(122,439)

**Table 2.2H  
 Other Revenue**

2021 Test Year							
	Application	Interrogatories	Variance	Clarification Responses	Variance	Settlement	Variance
	(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Specific Service Charges	\$ 382,269	\$ 382,269	-	\$ 382,269	-	432,084	49,815
Late Payment Charges	\$ 144,453	\$ 144,453	-	\$ 144,453	-	144,453	-
Other Distribution/Operating Revenues	\$ 1,557,944	\$ 1,569,593	11,649	\$ 1,569,593	-	1,547,081	(22,512)
Other Income or Deductions	\$ 166,002	\$ 166,002	-	\$ 166,002	-	166,002	-
<b>Total Other Revenues</b>	<b>\$ 2,250,668</b>	<b>\$ 2,262,317</b>	<b>\$ 11,649</b>	<b>\$ 2,262,317</b>	<b>\$ -</b>	<b>\$ 2,289,620</b>	<b>\$ 27,303</b>

**Table 2.2I  
 OEB Appendix 2-R**

		Historical Years					5-Year Average
		2015	2016	2017	2018	2019	
<b>Losses Within Distributor's System</b>							
<b>A(1)</b>	"Wholesale" kWh delivered to distributor (higher value)	1,486,984,762	1,495,245,071	1,454,001,207	1,517,720,865	1,482,652,460	1,487,320,873
<b>A(2)</b>	"Wholesale" kWh delivered to distributor (lower value)	1,481,567,368	1,489,683,679	1,449,106,654	1,512,240,290	1,477,078,874	1,481,935,373
<b>B</b>	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	128,357,914	130,542,405	131,550,499	136,341,353	137,272,800	132,812,994
<b>C</b>	Net "Wholesale" kWh delivered to distributor = A(2) - B	1,353,209,454	1,359,141,274	1,317,556,155	1,375,898,937	1,339,806,074	1,349,122,379
<b>D</b>	"Retail" kWh delivered by distributor	1,441,031,603	1,444,462,268	1,409,167,205	1,467,265,689	1,438,045,052	1,439,994,363
<b>E</b>	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	127,719,318	129,931,726	130,935,104	135,703,546	136,630,636	132,184,066
<b>F</b>	Net "Retail" kWh delivered by distributor = D - E	1,313,312,285	1,314,530,543	1,278,232,101	1,331,562,142	1,301,414,416	1,307,810,297
<b>G</b>	Loss Factor in Distributor's system = C / F	1.0304	1.0339	1.0308	1.0333	1.0295	1.0316
<b>Losses Upstream of Distributor's System</b>							
<b>H</b>	Supply Facilities Loss Factor	1.0037	1.0037	1.0034	1.0036	1.0038	1.0036
<b>Total Losses</b>							
<b>I</b>	<b>Total Loss Factor = G x H</b>	<b>1.0341</b>	<b>1.0378</b>	<b>1.0342</b>	<b>1.0370</b>	<b>1.0334</b>	<b>1.0353</b>

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.6, Exhibit 2 Sections 2.2.1, 2.2.1.3, Exhibit 3 Section 2.3.3, Exhibit 4 Sections 2.4.4, 2.4.5, Exhibit 5 Section 2.5.2

*IRRs:*

1-Staff-1, 2-Staff-28, 3-Staff-37, 3-Staff-38, 3-Staff-39, 4-Staff-41, 4-Staff-58, 4-Staff-59, 4-Staff-60, 4-Staff-61, 5-Staff-62, 8-Staff-76, 9-Staff-87, 6-EP-20, 1-SEC-26, 4-SEC-35, 4-SEC-36, 2-VECC-20, 3-VECC-33, 3-VECC-35, 5-VECC-50, 5-VECC-52



*Appendices to this Settlement Proposal:*  
Appendix D – Revenue Requirement Workform

*Settlement Models:*

Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201022

Waterloo\_Settlement\_PILs\_Workform\_2021\_COS\_20201022

Waterloo\_Settlement\_Rev\_Reqt\_Workform\_2021\_COS\_20201022

Waterloo\_Settlement\_Load\_Forecast\_2021\_COS\_20201022

*Clarification Responses:*

4-Staff-105, 4-Staff-106, 4-Staff-107, SEC-72, SEC-73, VECC-64, VECC-65

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**2.3** *Is the proposed shared services cost allocation methodology and the quantum appropriate?*

**Complete Settlement:** The Parties taking a position on this issue accept that the proposed shared services cost allocation methodology and quantum have been appropriately determined in accordance with OEB policies and practices.

**Evidence:**

*Application:*

Exhibit 4 Section 2.4.3.2

*IRRs:*

4-Staff-56

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20201022

*Clarification Responses:*

SEC-50

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

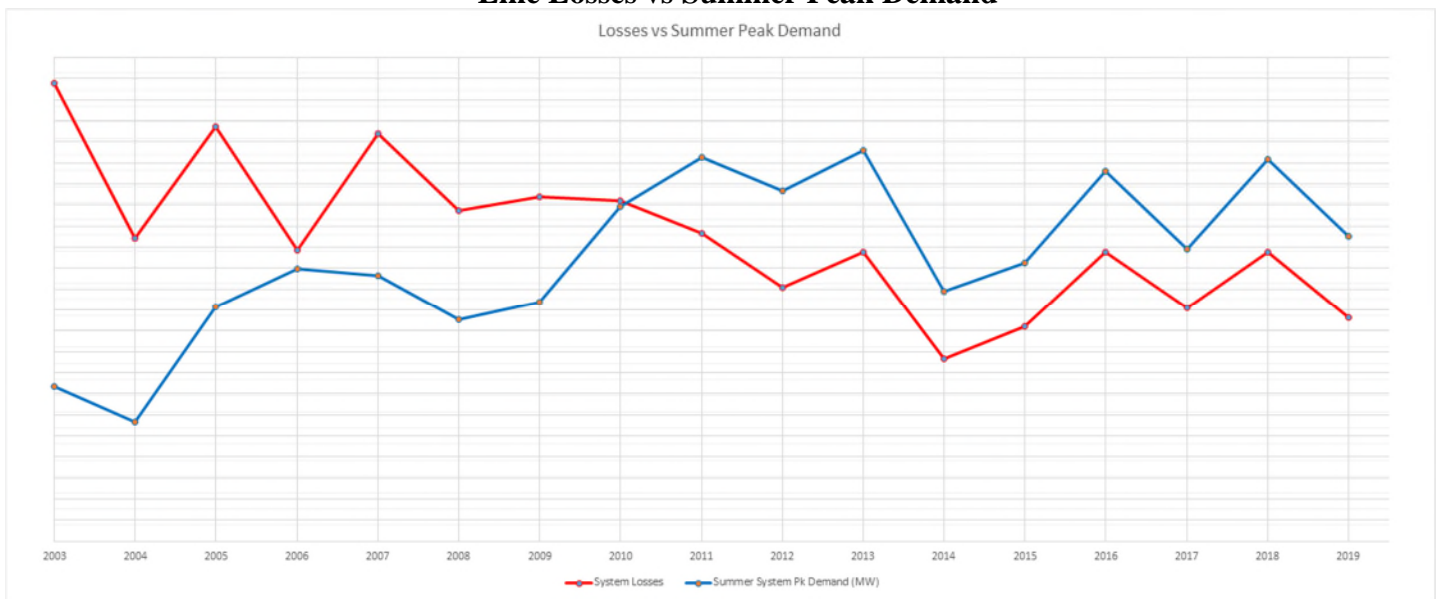
**Parties Taking No Position:** ED, Hydro One

**2.4** *Has Waterloo North Hydro appropriately considered measures to cost-effectively reduce distribution losses in its planning processes and included such measures where appropriate?*

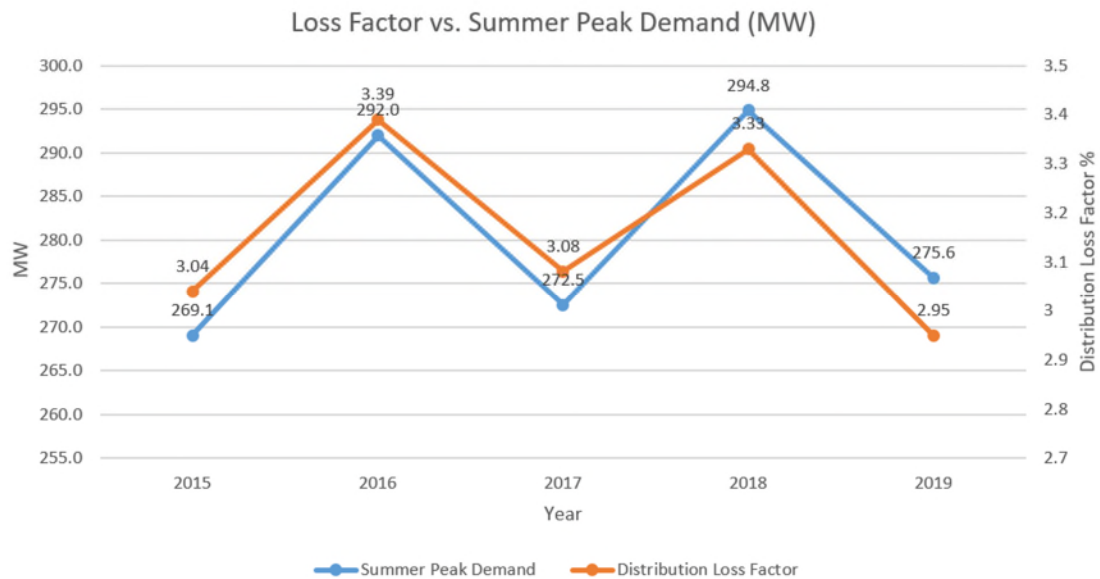
**Complete Settlement:** The Parties taking a position on this issue agree that WNH has taken steps to reduce distribution losses.

As shown in the Figure 2.4A and 2.4B below, losses declined as a proportion of the summer peak from 2003 to 2013. Between 2015 and 2019 there is a stronger correlation between line losses and summer peak demand.

**Figure 2.4A**  
**Line Losses vs Summer Peak Demand**



**Figure 2.4B**  
**Loss Factor vs Summer Peak Demand**



WNH agrees to target distribution line losses of below 3.16% (being the 5-year historical average of distribution losses for WNH), subject to variation in distribution losses due to factors outside of WNH’s control, such as peak demand that varies from the 5-year historical average.

WNH agrees to prepare a plan over the course of 2020-2021 to reduce distribution losses as much as reasonably possible through cost-effective measures. WNH shall file the plan with the OEB when complete. In 2022-2025, WNH shall implement as many of the cost-effective measures set out in its plan as reasonably possible (e.g. any changes to planning and procurement processes to better mitigate losses, investments that can be made within current budgets, operational measures, etc.). All other cost-effective measures will be incorporated into WNH’s next rebasing application and DSP.

For clarity, cost-effective measures to reduce line losses will be prioritized as against other capital projects in accordance with the prioritization processes outlined in the DSP to ensure that all utility priorities are best achieved and overall capital expenditures are maintained at a reasonable level.

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.2, Exhibit 2 Attachment 2-2, 1.3.6, 2.1.3.2, 2.3.3.3, Exhibit 8 Section 2.8.9

*IRRs:*

3-Staff-34, 8-Staff-76, 2-ED-1, 2-ED-2, 2-ED-3, 2-ED-4, 2-ED-5

*Appendices to this Settlement Proposal:*  
None

*Settlement Models:*  
Waterloo\_Settlement\_2021\_Filing\_Requirements\_Chapter2\_Appendices\_2021\_COS\_20  
201022

*Clarification Responses:*  
SEC-62, SEC-63, ED-1 Pre-ADR

**Supporting Parties:** CCC, SEC, Energy Probe, VECC, ED

**Parties Taking No Position:** Hydro One

### 3.0 Load Forecast, Cost Allocation and Rate Design

**3.1** *Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the energy and demand requirements of Waterloo North Hydro's customers?*

**Complete Settlement:** The Parties taking a position on this issue accept that the customer forecast, load forecast, loss factors, CDM adjustments and the resulting billing determinants are an appropriate forecast of the energy and demand requirements of Waterloo North Hydro's customers, consistent with OEB policies and practices.

The load forecast is reproduced below as Table 3.1A:

**Table 3.1A  
 Load Forecast**

2021 Test Year								
Rate Class	Application		Interrogatories		Clarification Responses		Settlement	
	kWh	kW	kWh	kW	kWh	kW	kWh	kW
Residential	395,056,934		398,063,895		398,063,895		398,047,339	
GS < 50 kW	195,573,807		197,062,409		197,062,409		197,054,213	
GS > 50 kW	687,924,696	1,741,685	691,376,687	1,750,425	691,376,687	1,750,425	691,357,681	1,750,377
GS > 50 kW - WMP	9,216,027	22,951	9,216,027	22,951	9,216,027	22,951	9,216,027	22,951
Large User	95,699,867	169,287	96,428,283	170,575	96,428,283	170,575	96,424,273	170,568
Street Lighting	3,347,727	9,302	3,347,727	9,302	3,347,727	9,302	3,347,727	9,302
Unmetered Scattered Load	2,947,114		2,947,114		2,947,114		2,947,114	
Embedded Distributor	41,857,714	103,033	41,857,714	103,033	41,857,714	103,033	41,857,714	103,033
<b>Total</b>	<b>1,431,623,886</b>	<b>2,046,258</b>	<b>1,440,299,856</b>	<b>2,056,286</b>	<b>1,440,299,856</b>	<b>2,056,286</b>	<b>1,440,252,088</b>	<b>2,056,231</b>

The customer forecast is reproduced below as Table 3.1B:

**Table 3.1B  
 Customer Forecast**

2021 Test Year				
Rate Class	Application	Interrogatories	Clarification Responses	Settlement
Residential	51,719	51,719	51,719	51,719
GS < 50 kW	5,989	5,989	5,989	5,989
GS > 50 kW	771	771	771	771
GS > 50 kW - WMP	3	3	3	3
Large User	1	1	1	1
Street Lighting	15,005	15,005	15,005	15,005
Unmetered Scattered Load	540	540	540	540
Embedded Distributor	1	1	1	1
<b>Total</b>	<b>74,029</b>	<b>74,029</b>	<b>74,029</b>	<b>74,029</b>

Persistent CDM has been included as a variable within the regression model used in the load forecast as filed in *Waterloo\_Settlement\_Load\_Forecast\_2021\_COS\_20201022*. As a result, WNH has not included CDM as a manual adjustment to the load forecast. Furthermore, WNH agrees to not seek LRAMVA for CDM savings in the 2021 Test Year and agrees to not claim LRAMVA related to any new savings from the years of 2019 and 2020.

**Evidence:**

*Application:*

Exhibit 3 Section 2.3.1, *Waterloo\_Appl\_Load\_Forecast\_2021\_COS\_20200630*,  
*Waterloo\_Appl\_Load\_Forecast\_2021\_COVID-19\_20200630*

*IRRs:*

1-Staff-1, 2-Staff-8, 3-Staff-31, 3-Staff-32, 3-Staff-33, 3-Staff-34, 3-Staff-35, 3-Staff-36,  
3-EP-16, 3-EP-17, 3-EP-18, 3-VECC-22, 3-VECC-23, 3-VECC-24, 3-VECC-25, 3-  
VECC-26, 3-VECC-27, 3-VECC-28, 3-VECC-29, 3-VECC-30, 3-VECC-31, 3-VECC-  
32

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

*Waterloo\_Settlement\_Load\_Forecast\_2021\_COS\_20201022*

*Clarification Responses:*

3-Staff-99, SEC-74, VECC-63

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**3.2** *Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?*

**Complete Settlement:** The Parties taking a position on this issue accept the results of the cost allocation.

The revenue-to-cost ratios are reproduced below in Table 3.2.

**Table 3.2**  
**Revenue to Cost Ratios**

Rate Class	Cost Ratio from Cost Allocation Model - Line 75 Tab O1	Proposed Revenue to Cost Ratios	Board Target Low	Board Target High
	%	%	%	%
Residential	99.91%	99.91%	85	115
GS < 50 kW	99.37%	99.37%	80	120
GS > 50 kW	102.14%	102.14%	80	120
Large User	86.45%	86.45%	85	115
Street Lighting	81.52%	81.52%	80	120
Unmetered Scattered Load	106.71%	106.71%	80	120
Embedded Distributor	108.38%	108.38%	80	120

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.6, Exhibit 7 Sections 2.7.1, 2.7.3

*IRRs:*

7-Staff-63, 7-Staff-64, 7-Staff-67, 7-EP-21, 7-ED-17, 7-VECC-53, 7-VECC-54, 7-VECC-55, 7-VECC-57

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

Waterloo\_Settlement\_Cost\_Allocation\_Model\_2021\_COS\_20201022

*Clarification Responses:*

SEC-51, VECC-66, VECC-67

**Supporting Parties:** CCC, SEC, Energy Probe, VECC, Hydro One

**Parties Taking No Position:** ED



**3.3** *Are Waterloo North Hydro's proposals for rate design appropriate?*

**Complete Settlement:** Subject to the adjustments expressly noted in this Settlement Proposal, the Parties taking a position on this issue accept the WNH proposal for rate design.

WNH agrees to adjust its rate design proposal for all classes, except the residential class, such that the 2020 fixed rate will be maintained in 2021 if it is otherwise above the Minimum System plus PLCC level. This is shown in Table 3.3 below.

Subject to any potential changes in OEB policy with regards to rate design for each of the affected classes, WNH further agrees to not adjust any fixed charge that is above the Minimum System plus PLCC level for all classes except the residential class during the subsequent IRM period, and shall for those classes instead propose to the OEB to collect all IRM rate increases through the variable portion of the charges applicable to each affected class. For clarity, WNH is still eligible to obtain on hundred percent (100%) of the value of all IRM rate increases through the variable portion of the charges applicable to each affected class. The Parties acknowledge that WNH's ability to comply with this provision is dependent on adjustments to the relevant IRM model for each year to accommodate these changes.

For greater certainty, the above noted agreement would not apply to any potential future rate riders which may be established during the IRM period (which could be variable, fixed or a combination of the two depending on the OEB's policies and subject to an OEB order approving such a rate rider).

**Table 3.3**  
**2021 Proposed Distribution Charges**

	2020 Distribution Rates Application	2021 Distribution Rates Application	2021 Distribution Rates Interrogatories	Variance	2021 Distribution Rates Clarification Responses	Variance	2021 Distribution Rates Settlement	Variance	Fixed/Variable Split
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)	
<b>Residential</b>									
Monthly Service Charge	\$ 32.05	\$ 34.34	\$ 34.16	(0.18)	\$ 34.02	(0.14)	\$ 32.73	(1.29)	100.00%
Distribution Volumetric per kWh								-	0.00%
Min. System with PLCC Adj.							\$ 22.47		
<b>GS &lt; 50 kW</b>									
Monthly Service Charge	\$ 33.71	\$ 36.12	\$ 35.93	(0.19)	\$ 35.78	(0.15)	\$ 33.71	(2.07)	41.28%
Distribution Volumetric per kWh	\$ 0.0168	\$ 0.0180	\$ 0.0179	(0.0001)	\$ 0.0178	(0.0001)	\$ 0.0174	(0.0004)	58.72%
Min. System with PLCC Adj.							\$ 25.82		
<b>GS &gt; 50 kW</b>									
Monthly Service Charge	\$ 125.96	\$ 134.98	\$ 134.24	(0.74)	\$ 133.71	(0.53)	\$ 125.96	(7.75)	11.20%
Distribution Volumetric per kW	\$ 5.3438	\$ 5.7042	\$ 5.6750	(0.0292)	\$ 5.6536	(0.0214)	\$ 5.4651	(0.1885)	88.80%
Min. System with PLCC Adj.							\$ 77.28		
<b>Large User</b>									
Monthly Service Charge	\$ 7,359.96	\$ 7,886.68	\$ 7,844.01	(42.67)	\$ 7,812.74	(31.27)	\$ 7,359.96	(452.78)	10.52%
Distribution Volumetric per kW	\$ 4.2410	\$ 4.5445	\$ 4.5199	(0.0246)	\$ 4.5019	(0.0180)	\$ 4,3424	(0.1595)	89.48%
Min. System with PLCC Adj.							\$ 402.08		
<b>Street Lighting</b>									
Monthly Service Charge	\$ 0.35	\$ 0.38	\$ 0.37	(0.01)	\$ 0.37	-	\$ 0.36	(0.01)	40.65%
Distribution Volumetric per kW	\$ 9.8917	\$ 10.5989	\$ 10.5422	(0.0567)	\$ 10.5002	(0.0420)	\$ 10.1024	(0.3978)	59.35%
Min. System with PLCC Adj.							\$ 6.57		
<b>Unmetered Scattered Load</b>									
Monthly Service Charge	\$ 11.20	\$ 11.88	\$ 11.94	0.06	\$ 11.89	(0.05)	\$ 11.20	(0.69)	62.58%
Distribution Volumetric per kWh	\$ 0.0139	\$ 0.0147	\$ 0.0148	0.0001	\$ 0.0148	-	\$ 0.0147	(0.0001)	37.42%
Min. System with PLCC Adj.							\$ 11.18		
<b>Embedded Distributor</b>									
Monthly Service Charge								-	0.00%
Distribution Volumetric per kWh	\$ 0.0211	\$ 0.0215	\$ 0.0225	0.0010	\$ 0.0224	(0.0001)	\$ 0.0215	(0.0009)	100.00%
Min. System with PLCC Adj.							\$ 113.79		

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.6, Exhibit 8 Sections 2.8.1, 2.8.2  
 Waterloo\_Appl\_Tariff\_Schedule\_and\_Bill\_Impact\_Model\_20200630

*IRRs:*

8-Staff-68, 8-ED-6, 8-ED-7, 8-VECC-58

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

Waterloo\_Settlement\_Rev\_Reqt\_Workform\_2021\_COS\_20201022

Waterloo\_Settlement\_Tariff\_Schedule\_and\_Bill\_Impact\_Model\_2021\_COS\_20201022

*Clarification Responses:*

None

**Supporting Parties:** CCC, SEC, Energy Probe, VECC, Hydro One

**Parties Taking No Position:** ED

**3.4** *Are the proposed Retail Transmission Service Rates and Low Voltage Service Rates appropriate?*

**Complete Settlement:** Subject to the settlement of issue 3.6 below, the Parties taking a position on this issue agree that the proposed Retail Transmission Service Rates and Low Voltage Service Rates are appropriate.

The Retail Transmission Service Rates have been reproduced below in Table 3.4A and Low Voltage Service Rates have been reproduced below in Table 3.4B.

**Table 3.4A**  
**Retail Transmission Service Rates (RTSR)**

2021 Test Year								
	Unit	Proposed RTSR - Network Application	Proposed RTSR - Network Interrogatories	Variance	Proposed RTSR - Network Clarification Responses	Variance	Proposed RTSR - Network Settlement	Variance
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Residential	kWh	0.0071	0.0071	-	0.0071	-	0.0071	-
GS < 50 kW	kWh	0.0066	0.0066	-	0.0066	-	0.0066	-
GS > 50 to less than 1,000 kW	kW	2.7039	2.7044	0.0005	2.7044	-	2.7044	-
GS > 50 - Interval Metered (less than 1,000 kW)	kW	2.8720	2.8725	0.0005	2.8725	-	2.8725	-
GS > 50 - Interval Metered (1,000 to 4,999 kW)	kW	2.8681	2.8686	0.0005	2.8686	-	2.8686	-
Large User	kW	3.1797	3.1803	0.0006	3.1803	-	3.1803	-
Direct Market Participant	kW	2.8720	2.8725	0.0005	2.8725	-	2.8725	-
Unmetered Scattered Load	kWh	0.0066	0.0066	-	0.0066	-	0.0066	-
Street Lighting	kW	2.0393	2.0397	0.0004	2.0397	-	2.0397	-

2021 Test Year								
	Unit	Proposed RTSR - Connection Application	Proposed RTSR - Connection Interrogatories	Variance	Proposed RTSR - Connection Clarification Responses	Variance	Proposed RTSR - Connection Settlement	Variance
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Residential	kWh	0.0025	0.0025	-	0.0025	-	0.0025	-
GS < 50 kW	kWh	0.0023	0.0023	-	0.0023	-	0.0023	-
GS > 50 to less than 1,000 kW	kW	0.8817	0.8821	0.0004	0.8821	-	0.8821	-
GS > 50 - Interval Metered (less than 1,000 kW)	kW	1.1011	1.1016	0.0005	1.1016	-	1.1016	-
GS > 50 - Interval Metered (1,000 to 4,999 kW)	kW	1.1001	1.1006	0.0005	1.1006	-	1.1006	-
Large User	kW	1.1050	1.1055	0.0005	1.1055	-	1.1055	-
Direct Market Participant	kW	1.1011	1.1016	0.0005	1.1016	-	1.1016	-
Unmetered Scattered Load	kWh	0.0023	0.0023	-	0.0023	-	0.0023	-
Street Lighting	kW	0.6814	0.6817	0.0003	0.6817	-	0.6817	-

**Table 3.4B  
 Low Voltage Service Rates (RTSR)**

2021 Test Year								
	Unit	Low Voltage Application	Low Voltage Interrogatories	Variance	Low Voltage Clarification Responses	Variance	Low Voltage Settlement	Variance
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
Residential	kWh	0.0004	0.0003	(0.0001)	0.0003	-	0.0003	-
General Service < 50 kW	kWh	0.0003	0.0003	-	0.0003	-	0.0003	-
General Service > 50 to 4999 kW	kW	0.1226	0.1329	0.0103	0.1322	(0.0007)	0.1322	-
Large User	kW	0.1537	0.1416	(0.0121)	0.1424	0.0008	0.1424	-
Direct Market Participant	kW	0.1226	0.1329	0.0103	0.1322	(0.0007)	0.1322	-
Street Lighting	kWh	0.0948	0.0873	(0.0075)	0.0878	0.0005	0.0878	-
Unmetered Scattered Load	kWh	0.0003	0.0003	-	0.0003	-	0.0003	-

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.6, Exhibit 8 Sections 2.8.3, 2.8.7

*IRRs:*

8-Staff-69, 8-Staff-70, 8-Staff-71, 8-Staff-75, 9-HONI-1, 8-VECC-59

*Appendices to this Settlement Proposal:*

Appendix A – Draft Tariff of Rates and Charges

*Settlement Models:*

Waterloo\_Settlement\_Tariff\_Schedule\_and\_Bill\_Impact\_Model\_2021\_COS\_20201022

*Clarification Responses:*

4-Staff-104, VECC-70

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**3.5** *Are the proposed standby charges for customers who have load displacement generation or storage equal to or exceeding 50kW in the General Service > 50kW and Large Use rate class appropriate?*

**Complete Settlement:** WNH agrees to withdraw its request for a utility specific standby charge.

Nothing in this Settlement Proposal shall limit WNH's ability to create or apply standby charges in the future in compliance with future OEB policies, directions, or orders, or to apply for a utility specific standby charge in future proceedings. The settlement of this issue and the positions of the Parties are without prejudice to the rights of WNH to raise the same issue in any other proceeding.

**Evidence:**

*Application:*

Exhibit 1 Sections 2.1.4, 2.1.6, Exhibit 7 Section 2.7.1.1

*IRRs:*

1-Staff-7, 7-Staff-65, 7-Staff-66, 8-Staff-72, 1-CCC-11, 1-EP-3, 7-ED-17, 7-ED-18, 7-SEC-37, 8-SEC-38, 7-VECC-56

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

None

*Clarification Responses:*

1-Staff-94, SEC-56, SEC-58, VECC-68, VECC-69

**Supporting Parties:** CCC, SEC, Energy Probe, VECC, ED

**Parties Taking No Position:** Hydro One

**3.6** *Is the proposed use of gross load billing for retail service transmission rates for customers who have load displacement generation in the General Service > 50kW and Large Use rate class appropriate?*

**Complete Settlement:** The Parties taking a position on this issue accept that the proposed use of gross load billing for retail service transmission rates for customers who have load displacement generation in the General Service > 50kW and Large Use rate class is appropriate. WNH agreed to and has adjusted the wording in its Tariff of Rates and Charges to reflect the various details of the IESO rules related to retail service transmission rates. WNH's draft Tariff of Rates and Charges can be found at Appendix A to this Settlement Proposal.

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.4, Exhibit 8 Section 2.8.3

*IRRs:*

8-Staff-71, 8-VECC-59

*Appendices to this Settlement Proposal:*

Appendix A – Draft Tariff of Rates and Charges

*Settlement Models:*

Waterloo\_Settlement\_Tariff\_Schedule\_and\_Bill\_Impact\_Model\_2021\_COS\_20201022

*Clarification Responses:*

VECC-71

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

## 4.0 Accounting

**4.1** *Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?*

**Complete Settlement:** The Parties taking a position on this issue accept that, to the extent that the impacts of any changes in accounting standards, policies, estimates and adjustments have been reviewed during the proceeding, they have been properly identified and recorded, and the treatment of each of these impacts is appropriate.

### **Evidence:**

*Application:*

Exhibit 1 Sections 2.1.4, 2.1.6, 2.1.9, Exhibit 4 Section 2.4.4

*IRRs:*

4-Staff-61, 4-SEC-35

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

Waterloo\_Settlement\_Rev\_Reqt\_Workform\_2021\_COS\_20201022

*Clarification Responses:*

None

**Supporting Parties:** Energy Probe, VECC, CCC, SEC

**Parties Taking No Position:** ED, Hydro One



**4.2** *Are Waterloo North Hydro's proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, requests for discontinuation of accounts, request for new accounts, and the continuation of existing accounts, appropriate?*

**Complete Settlement:** The Parties taking a position on this issue accept WNH's proposal for Group 2 deferral and variance accounts. Table 4.2 below sets out the Deferral and Variance Account balances. WNH agrees to refund 100% of the 2019 and 2020 AIIP impacts to customers, which is captured in Table 4.2 below.

The settlement of this issue includes approving the DVA allocation across rate classes consistent with WNH's interrogatory response 1-Staff-1.

The Parties taking a position on this issue accept WNH's proposal for Group 1 deferral and variance accounts, save and except Accounts 1588 and 1589. The Parties taking a position on this issue agree that there will be no disposition of Accounts 1588 and 1589 as proposed in the Application at this time. WNH agrees to cooperate with OEB Staff in the special purpose inspection of Accounts 1588 and 1589 with respect to the prior period adjustment of approximately \$2.6 million credit that is recorded in Account 1588 and refund to the IESO for the same amount arising from the RPP submissions and GA reconciliation accrual process. The inspection is to focus on the accuracy of the adjustment figure(s) and the debit/credit positions of the adjustment(s) instead of the GA reconciliation accrual process that was followed by WNH (the process is no longer used by WNH) but not in conformity with the Accounting Procedure Handbook and the Accounting Guidance issued in February 2019. The special purpose inspection is also to determine any impacts from the prior period adjustment of approximately \$2.6 million to the Account 1589 balance. Once the inspection is completed, WNH is to report back to the OEB for the result of the inspection and to make an application to the OEB for disposition of Accounts 1588 and 1589 in accordance with OEB policies and process.

**Table 4.2**  
**Deferral and Variance Account Balances**

2021 Test Year								
Account Descriptions	Account Number	Total Disposition Application	Total Disposition Clarification Interrogatories	Variance	Total Disposition Clarification Responses	Variance	Total Disposition Settlement	Variance
		(a)	(b)	(c) = (b)-(a)	(d)	(e) = (d)-(b)	(f)	(g) = (f)-(d)
<b>Group 1 Accounts</b>								
LV Variance Account	1550	128,092	20,446	(107,646)	20,446	-	20,446	-
Smart Metering Entity Charge Variance Account	1551	(65,502)	4,080	69,582	4,080	-	4,080	-
RSVA - Wholesale Market Service Charge	1580	(696,383)	(457,338)	239,045	(457,338)	-	(457,338)	-
RSVA - Retail Transmission Network Charge	1584	417,651	257,293	(160,358)	257,293	-	257,293	-
RSVA - Retail Transmission Connection Charge	1586	259,647	(47,215)	(306,862)	(47,215)	-	(47,215)	-
RSVA - Power (excluding Global Adjustment)	1588	575,189	(2,901,279)	(3,476,468)	(2,901,279)	-	-	2,901,279
RSVA - GA	1589	56,343	405,631	349,288	398,160	(7,471)	-	(398,160)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	(16,614)	(50,801)	(34,187)	(50,801)	-	(50,801)	-
<b>Total for Group 1 Accounts</b>		<b>658,423</b>	<b>(2,769,183)</b>	<b>(3,427,606)</b>	<b>(2,776,654)</b>	<b>(7,471)</b>	<b>(273,535)</b>	<b>2,503,119</b>
<b>Group 2 and Other Accounts</b>								
Other Regulatory Assets - Sub-Account - OEB Fees	1508	205,089	202,719	(2,370)	202,719	-	202,719	-
Other Regulatory Assets - Sub-Account - Other - Wireline Attachments	1508	(529,269)	(528,155)	1,114	(528,155)	-	(528,155)	-
Other Regulatory Assets - Sub-Account - MS Disposition	1508	(498,793)	(496,910)	1,883	(496,910)	-	(496,910)	-
Other Regulatory Assets - Sub-Account - OPEB	1508	201,217	164,740	(36,477)	164,740	-	164,740	-
Retail Cost Variance Account - Retail	1518	(74,526)	(73,754)	772	(73,754)	-	(73,754)	-
Retail Cost Variance Account - STR	1548	(2,155)	(2,148)	7	(2,148)	-	(2,148)	-
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	(26,528)		26,528		-		-
LRAM Variance Account	1568	1,418,944	1,397,284	(21,660)	1,397,284	-	1,404,911	7,627
Variance CGAAP	1576	34,187		(34,187)		-		-
PILs and Tax Variance for 2006 and Subsequent Years - Recover PILs	1592	(251,138)	(676,032)	(424,894)	(676,032)	-	(1,352,064)	(676,032)
Other Deferred Credits	2425	(2,621,628)		2,621,628		-		-
<b>Total for Group 2 and Other Accounts</b>		<b>(2,144,600)</b>	<b>(12,256)</b>	<b>2,132,344</b>	<b>(12,256)</b>	<b>-</b>	<b>(680,661)</b>	<b>(668,405)</b>
<b>Total Deferral and Variance Account Balances</b>		<b>(1,486,177)</b>	<b>(2,781,439)</b>	<b>(1,295,262)</b>	<b>(2,788,910)</b>	<b>(7,471)</b>	<b>(954,196)</b>	<b>1,834,714</b>

**Evidence:**

*Application:*

Exhibit 9 in its entirety,  
Waterloo\_Appl\_Deferral\_and\_Variance\_Account\_Workform\_2021\_COS\_20200630

*IRRs:*

1-Staff-1, 9-Staff-77, 9-Staff-78, 9-Staff-79, 9-Staff-80, 9-Staff-81, 9-Staff-82, 9-Staff-83, 9-Staff-84, 9-Staff-85, 9-Staff-86, 9-Staff-87, 9-Staff-88, 9-Staff-89, 9-Staff-90, 9-Staff-91, 9-Staff-92, 9-Staff-93, 1-HONI-1, 9-HONI-1, 9-HONI-2, 9-HONI-3, 9-VECC-61, 9-VECC-62

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

Waterloo\_Settlement\_DVA\_Workform\_2021\_COS\_20201022

*Clarification Responses:*

9-Staff-108, 9-Staff-109, 9-Staff-110, 9-Staff-111, 9-Staff-112, 9-Staff-113, SEC-52

**Supporting Parties:** CCC, SEC, Energy Probe, VECC, Hydro One

**Parties Taking No Position:** ED

## 5.0 Other

### 5.1 *Are the Specific Service Charges, Retail Service Charges and Pole Attachment Charge appropriate?*

**Complete Settlement:** The Parties taking a position on this issue accept the Applicant's proposed Specific Service Charges, Retail Service Charges and Pole Attachment Charge, as shown in the tariff sheet in Appendix A. The Retail Service Charge and the Pole Attachment Charge in the tariff sheet will be updated with 2021 values once they are made available by the Board.

#### **Evidence:**

*Application:*

Exhibit 1 Section 2.1.4, Exhibit 8 Section 2.8.6

*IRRs:*

3-Staff-37, 8-Staff-73, 8-Staff-74, 8-CCC-34, 3-VECC-34

*Appendices to this Settlement Proposal:*

Appendix A – Draft Tariff of Rates and Charges

*Settlement Models:*

Waterloo\_Settlement\_Tariff\_Schedule\_and\_Bill\_Impact\_Model\_2021\_COS\_20201022

*Clarification Responses:*

None

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**5.2** *Is the proposed effective date (i.e. January 1, 2021) for 2021 rates appropriate?*

**Complete Settlement:** The Parties taking a position on this issue agree that the proposed effective date of January 1, 2021 is appropriate.

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.4

*IRRs:*

None

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

None

*Clarification Responses:*

None

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**5.3** *Has Waterloo North Hydro responded appropriately to the requirement to undertake a review of executive compensation incentive plans as outlined in the EB-2015-0108 Settlement Agreement?*

**Complete Settlement:** The Parties taking a position on this issue accept that WNH has responded appropriately to the requirement to undertake a review of executive compensation incentive plans is in compliance with the terms of the EB-2015-0108 Settlement Agreement.

**Evidence:**

*Application:*

Exhibit 1 Section 2.1.4

*IRRs:*

1-Staff-6, 1-SEC-10, 1-SEC-11

*Appendices to this Settlement Proposal:*

None

*Settlement Models:*

None

*Clarification Responses:*

4-Staff-102, SEC-66, SEC-67

**Supporting Parties:** CCC, SEC, Energy Probe, VECC

**Parties Taking No Position:** ED, Hydro One

**Appendix A**  
**Proposed Tariff of Rates and Charges**  
**Effective Date January 1, 2021**

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

EB-2020-0059

**RESIDENTIAL SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	32.73
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$	(0.93)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Account 1568 - LRAM Variance Account - effective until December 31, 2021	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0025

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

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

EB-2020-0059

**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	33.71
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Account 1568 - LRAM Variance Account - effective until December 31, 2021	\$/kWh	0.0005
Distribution Volumetric Rate	\$/kWh	0.0174
Low Voltage Service Rate	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023

**MONTHLY RATES AND CHARGES - Regulatory Component**

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



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

EB-2020-0059

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered; General Service 50 to 999 kW interval metered; and General Service 1,000 to 4,999 kW interval metered.

**APPLICATION**

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

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

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

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

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

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

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

EB-2020-0059

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	125.96
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Account 1568 - LRAM Variance Account - effective until December 31, 2021	\$/kWh	0.0012
Distribution Volumetric Rate	\$/kW	5.4651
Low Voltage Service Rate	\$/kW	0.1322
Retail Transmission Rate - Network Service Rate - (less than 1,000 kW)	\$/kW	2.7044
Retail Transmission Rate - Network Service Rate - Interval Metered (less than 1,000 kW)	\$/kW	2.8725
Retail Transmission Rate - Network Service Rate - Interval Metered (1,000 to 4,999 kW)	\$/kW	2.8686
Retail Transmission Rate - Line and Transformation Connection Service Rate - (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	0.8821
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (less than 1,000 kW) (see Gross Load Billing Note)	\$/kW	1.1016
Retail Transmission Rate - Line and Trans. Connection Service Rate - Interval Metered (1,000 to 4,999 kW) (see Gross Load Billing Note)	\$/kW	1.1006

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.

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

EB-2020-0059

## **LARGE USE SERVICE CLASSIFICATION**

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

### **APPLICATION**

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

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

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

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

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

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2021**  
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EB-2020-0059

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	7,359.96
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$/kWh	(0.0014)
Rate Rider for Account 1568 - LRAM Variance Account - effective until December 31, 2021	\$/kWh	(0.0001)
Distribution Volumetric Rate	\$/kW	4.3424
Low Voltage Service Rate	\$/kW	0.1424
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1803
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Gross Load Billing Note)	\$/kW	1.1055

**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**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 2 MW 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.

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2020-0059

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	11.20
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	(0.0002)
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kWh	0.0147
Low Voltage Service Rate	\$/kWh	0.0003

Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
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Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0023
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**MONTHLY RATES AND CHARGES - Regulatory Component**

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2020-0059

## **STREET LIGHTING SERVICE CLASSIFICATION**

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

### **APPLICATION**

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

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

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

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

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

Service Charge (per device)	\$	0.36
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kW	10.1024
Low Voltage Service Rate	\$/kW	0.0878
Retail Transmission Rate - Network Service Rate	\$/kW	2.0397
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6817

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

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

**Waterloo North Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2020-0059

**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	\$	5.40
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**Waterloo North Hydro Inc.**  
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## **EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION**

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021	\$/kWh	(0.0003)
Rate Rider for Group 2 Accounts - effective until December 31, 2021	\$/kWh	(0.0014)
Distribution Volumetric Rate	\$/kW	0.0215

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

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



**Waterloo North Hydro Inc.**  
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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)

**SPECIFIC SERVICE CHARGES**

**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 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**

Easement letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Income tax letter	\$	15.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.48
Owner Requested Disconnection/Reconnection at Meter – During Regular Hours	\$	130.00
Owner Requested Disconnection/Reconnection at Meter – After Regular Hours	\$	335.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – During Regular Hours	\$	310.00
Owner Requested Disconnection/Reconnection at Pole/Transformer – After Regular Hours	\$	685.00

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EB-2020-0059

## RETAIL SERVICE CHARGES (if applicable)

### 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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.24
Monthly Fixed Charge, per retailer	\$	41.70
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.17
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0353
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0136
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.025
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

**Appendix B – OEB Appendix 2-AB Capital Expenditure Summary**

See below for an updated Appendix 2-AB revised to reflect this Settlement Proposal.

Appendix 2-AB

Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements

First year of Forecast Period:  
 2021

CATEGORY	Historical Period (previous plan <sup>1</sup> & actual)															Forecast Period (planned)				
	2016			2017			2018			2019			2020			2021	2022	2023	2024	2025
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual <sup>2</sup>	Var					
	\$ '000			\$ '000			\$ '000			\$ '000			\$ '000			\$ '000				
System Access	11,172	17,628	57.8%	7,521	6,299	-16.3%	6,020	6,091	1.2%	5,947	6,243	5.0%	6,086	6,822	12.1%	5,840	6,166	5,959	6,448	6,592
System Renewal	7,360	7,801	6.0%	10,001	9,482	-5.2%	9,438	8,424	-10.8%	8,801	9,439	7.2%	8,976	8,440	-6.0%	8,947	9,572	9,498	9,643	9,851
System Service	2,406	1,742	-27.6%	1,680	567	-66.3%	1,725	1,822	5.6%	1,175	2,449	108.4%	1,176	1,763	50.0%	2,194	1,346	1,313	1,436	1,412
General Plant	1,869	2,288	22.4%	2,814	2,265	-19.5%	1,661	2,030	22.2%	1,670	1,810	8.4%	1,650	2,353	42.6%	2,776	3,861	3,865	2,676	2,372
<b>TOTAL EXPENDITURE</b>	22,807	29,460	29.2%	22,016	18,612	-15.5%	18,845	18,368	-2.5%	17,593	19,941	13.3%	17,887	19,378	8.3%	19,757	20,945	20,636	20,203	20,227
Capital Contributions	- 6,372	- 12,636	98.3%	- 2,352	- 4,579	94.7%	- 1,902	- 2,969	56.1%	- 1,902	- 2,111	11.0%	- 1,902	- 2,598	36.6%	- 2,695	- 2,710	- 2,536	- 2,819	- 2,876
Net Capital Expenditures	16,434	16,823	2.4%	19,664	14,033	-28.6%	16,943	15,399	-9.1%	15,691	17,830	13.6%	15,985	16,780	5.0%	17,061	18,235	18,100	17,384	17,352
System O&M	\$ 7,548	\$ 7,363	-2.5%		\$ 7,558	--		\$ 7,985	--		\$ 7,767	--		\$ 7,907	--	\$ 7,903	\$ 8,061	\$ 8,222	\$ 8,386	\$ 8,554

Notes to the Table:

- Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last OEB-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including the Bridge Year.
- Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year):

<b>Explanatory Notes on Variances (complete only if applicable)</b>
Notes on shifts in forecast vs. historical budgets by category
Notes on year over year Plan vs. Actual variances for Total Expenditures
Notes on Plan vs. Actual variance trends for individual expenditure categories

**Appendix C – OEB Appendix 2-BA 2021 Fixed Asset Continuity Schedule**

See below for an updated Appendix 2-BA revised to reflect this Settlement Proposal.



**Appendix D –  
Revenue Requirement Workform**



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2021 Filers



Version 1.00

Utility Name	Waterloo North Hydro Inc.
Service Territory	
Assigned EB Number	EB-2020-0059
Name and Title	Albert P. Singh, VP Finance & CFO
Phone Number	519-888-5542
Email Address	<a href="mailto:asingh@wnhydro.com">asingh@wnhydro.com</a>
Test Year	<a href="#">2021</a>
Bridge Year	<a href="#">2020</a>
Last Rebasing Year	<a href="#">2016</a>

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

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

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





Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2021 Filers

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10. Load Forecast](#)

[11. Cost Allocation](#)

[12. Residential Rate Design](#)

[13. Rate Design and Revenue Reconciliation](#)

[14. Tracking Sheet](#)

**Notes:**

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.***



# Revenue Requirement Workform (RRWF) for 2021 Filers

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

	Initial Application <sup>(2)</sup>	Adjustments	Settlement Agreement <sup>(6)</sup>	Adjustments	Per Board Decision
<b>1 Rate Base</b>					
Gross Fixed Assets (average)	\$421,683,875	(\$1,161,034) <sup>(10)</sup>	\$ 420,522,841 <sup>(22)</sup>		\$420,522,841
Accumulated Depreciation (average)	(\$193,127,986) <sup>(5)</sup>	\$2,057,342 <sup>(10)</sup>	(\$191,070,644) <sup>(21, 22)</sup>		(\$191,070,644)
<b>Allowance for Working Capital:</b>					
Controllable Expenses	\$15,524,190	(\$588,421) <sup>(11)</sup>	\$ 14,935,769 <sup>(17, 19-20)</sup>		\$14,935,769
Cost of Power	\$199,535,876	(\$25,481,643) <sup>(12)</sup>	\$ 174,054,233 <sup>(17, 18, 23)</sup>		\$174,054,233
Working Capital Rate (%)	7.50% <sup>(9)</sup>	\$0	7.50% <sup>(9)</sup>		
<b>2 Utility Income</b>					
<b>Operating Revenues:</b>					
Distribution Revenue at Current Rates	\$36,673,723	\$76,752	\$36,750,475 <sup>(13), 1</sup>		
Distribution Revenue at Proposed Rates	\$39,298,087	(\$1,764,748)	\$37,533,339 <sup>(16, 1</sup>		
<b>Other Revenue:</b>					
Specific Service Charges	\$382,269	\$49,815	\$432,084 <sup>(19)</sup>		
Late Payment Charges	\$144,453	\$0	\$144,453		
Other Distribution Revenue	\$1,557,944	(\$10,863)	\$1,547,081 <sup>(14, 2</sup>		
Other Income and Deductions	\$166,002	\$0	\$166,002		
Total Revenue Offsets	\$2,250,668 <sup>(7)</sup>	\$38,952	\$2,289,620		
<b>Operating Expenses:</b>					
OM+A Expenses	\$15,777,057	(\$647,842) <sup>(11)</sup>	\$ 15,129,215		\$15,129,215
Depreciation/Amortization	\$11,100,527	(\$355,203) <sup>(10)</sup>	\$ 10,745,324		\$10,745,324
Property taxes	\$471,620	\$0	\$ 471,620		\$471,620
Other expenses					
<b>3 Taxes/PILs</b>					
<b>Taxable Income:</b>					
Adjustments required to arrive at taxable income	(\$5,676,173) <sup>(3)</sup>	(\$412,836)	(\$6,089,009) <sup>(15, 2</sup>		
<b>Utility Income Taxes and Rates:</b>					
Income taxes (not grossed up)	\$653,653	(\$189,256)	\$464,397 <sup>(15, 1</sup>		
Income taxes (grossed up)	\$889,324		\$631,833		
Federal tax (%)	15.00%	\$0	15.00%		
Provincial tax (%)	11.50%	\$0	11.50%		
Income Tax Credits	(\$51,964)	(\$23,807)	(\$75,771) <sup>(15)</sup>		
<b>4 Capitalization/Cost of Capital</b>					
<b>Capital Structure:</b>					
Long-term debt Capitalization Ratio (%)	56.0%	\$0	56.0%		
Short-term debt Capitalization Ratio (%)	4.0% <sup>(8)</sup>	\$0	4.0% <sup>(8)</sup>		
Common Equity Capitalization Ratio (%)	40.0%	\$0	40.0%		
Preferred Shares Capitalization Ratio (%)	0.0%	\$0	0.0%		
	100.0%		100.0%		
<b>Cost of Capital</b>					
Long-term debt Cost Rate (%)	3.43%	(\$0)	3.33%		
Short-term debt Cost Rate (%)	2.75%	(\$0)	1.75%		
Common Equity Cost Rate (%)	8.52%	(\$0)	8.34%		
Preferred Shares Cost Rate (%)	0.00%	\$0	0.00%		

### Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M12. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.
- (10) - (16) Interrogatory Adjustments - Please refer to Waterloo\_IRR\_Req\_Workform\_2021\_COS\_20200928
- (17) Pre-settlement updates: 4-Staff-100 OM&A reduction, SEC-73 OER inclusion, related PILs adjustment
- (18) Settlement: VECC-63 correction to CDM activity variable in Load Forecast
- (19) Settlement: Reclassify disconnect/reconnect specific service charges from OM&A to Other Revenue
- (20) Settlement: Reduction to 2021 OM&A of \$775,000
- (21) Settlement: Change to half-year rule for depreciation (fixed assets & capital contributions/deferred revenue)
- (22) Settlement: Reduction to 2021 CAPEX of \$550,000
- (23) Settlement: OER & RPP rate update to Cost of Power



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) <sup>(2)</sup>	\$421,683,875	(\$1,161,034)	\$420,522,841	\$ -	\$420,522,841
2	Accumulated Depreciation (average) <sup>(2)</sup>	(\$193,127,986)	\$2,057,342	(\$191,070,644)	\$ -	(\$191,070,644)
3	Net Fixed Assets (average) <sup>(2)</sup>	\$228,555,889	\$896,308	\$229,452,197	\$ -	\$229,452,197
4	Allowance for Working Capital <sup>(1)</sup>	\$16,129,505	(\$1,955,255)	\$14,174,250	#####	\$ -
5	<b>Total Rate Base</b>	<b>\$244,685,394</b>	<b>(\$1,058,947)</b>	<b>\$243,626,447</b>	<b>#####</b>	<b>\$229,452,197</b>

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

6	Controllable Expenses	\$15,524,190	(\$588,421)	\$14,935,769	\$ -	\$14,935,769
7	Cost of Power	\$199,535,876	(\$25,481,643)	\$174,054,233	\$ -	\$174,054,233
8	Working Capital Base	\$215,060,066	(\$26,070,064)	\$188,990,002	\$ -	\$188,990,002
9	Working Capital Rate % <sup>(1)</sup>	7.50%	0.00%	7.50%	-7.50%	0.00%
10	Working Capital Allowance	\$16,129,505	(\$1,955,255)	\$14,174,250	#####	\$ -

### Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2021 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$39,298,087	(\$1,764,748)	\$37,533,339	\$ -	\$37,533,339
2	Other Revenue <sup>(1)</sup>	\$2,250,668	\$38,952	\$2,289,620	\$ -	\$2,289,620
3	<b>Total Operating Revenues</b>	<b>\$41,548,755</b>	<b>(\$1,725,796)</b>	<b>\$39,822,959</b>	<b>\$ -</b>	<b>\$39,822,959</b>
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$15,777,057	(\$647,842)	\$15,129,215	\$ -	\$15,129,215
5	Depreciation/Amortization	\$11,100,527	(\$355,203)	\$10,745,324	\$ -	\$10,745,324
6	Property taxes	\$471,620	\$ -	\$471,620	\$ -	\$471,620
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	<b>Subtotal (lines 4 to 8)</b>	<b>\$27,349,204</b>	<b>(\$1,003,045)</b>	<b>\$26,346,159</b>	<b>\$ -</b>	<b>\$26,346,159</b>
10	Deemed Interest Expense	\$4,971,349	(\$253,760)	\$4,717,589	(\$55,738)	\$4,661,851
11	<b>Total Expenses (lines 9 to 10)</b>	<b>\$32,320,553</b>	<b>(\$1,256,805)</b>	<b>\$31,063,748</b>	<b>(\$55,738)</b>	<b>\$31,008,010</b>
12	<b>Utility income before income taxes</b>	<b>\$9,228,202</b>	<b>(\$468,991)</b>	<b>\$8,759,211</b>	<b>\$55,738</b>	<b>\$8,814,949</b>
13	Income taxes (grossed-up)	\$889,324	(\$257,491)	\$631,833	\$ -	\$631,833
14	<b>Utility net income</b>	<b>\$8,338,878</b>	<b>(\$211,500)</b>	<b>\$8,127,378</b>	<b>\$55,738</b>	<b>\$8,183,116</b>

### Notes

#### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$382,269	\$49,815	\$432,084		\$432,084
	Late Payment Charges	\$144,453	\$ -	\$144,453		\$144,453
	Other Distribution Revenue	\$1,557,944	(\$10,863)	\$1,547,081		\$1,547,081
	Other Income and Deductions	\$166,002	\$ -	\$166,002		\$166,002
	<b>Total Revenue Offsets</b>	<b>\$2,250,668</b>	<b>\$38,952</b>	<b>\$2,289,620</b>	<b>\$ -</b>	<b>\$2,289,620</b>



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<b>Determination of Taxable Income</b>				
1	Utility net income before taxes	\$8,338,878	\$8,127,378	\$7,819,731
2	Adjustments required to arrive at taxable utility income	(\$5,676,173)	(\$6,089,009)	(\$6,089,009)
3	Taxable income	<u>\$2,662,705</u>	<u>\$2,038,369</u>	<u>\$1,730,722</u>
<b>Calculation of Utility income Taxes</b>				
4	Income taxes	<u>\$653,653</u>	<u>\$464,397</u>	<u>\$464,397</u>
6	Total taxes	<u>\$653,653</u>	<u>\$464,397</u>	<u>\$464,397</u>
7	Gross-up of Income Taxes	<u>\$235,671</u>	<u>\$167,436</u>	<u>\$167,436</u>
8	Grossed-up Income Taxes	<u>\$889,324</u>	<u>\$631,833</u>	<u>\$631,833</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$889,324</u>	<u>\$631,833</u>	<u>\$631,833</u>
10	Other tax Credits	(\$51,964)	(\$75,771)	(\$75,771)
<b>Tax Rates</b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes

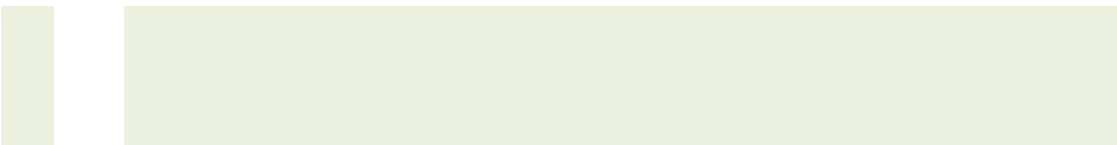


# Revenue Requirement Workform (RRWF) for 2021 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Initial Application</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$137,023,821	3.43%	\$4,702,195
2	Short-term Debt	4.00%	\$9,787,416	2.75%	\$269,154
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$146,811,236</b>	<b>3.39%</b>	<b>\$4,971,349</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$97,874,158	8.52%	\$8,338,878
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$97,874,158</b>	<b>8.52%</b>	<b>\$8,338,878</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$244,685,394</b>	<b>5.44%</b>	<b>\$13,310,227</b>
<b>Settlement Agreement</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$136,430,810	3.33%	\$4,547,051
2	Short-term Debt	4.00%	\$9,745,058	1.75%	\$170,539
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$146,175,868</b>	<b>3.23%</b>	<b>\$4,717,589</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$97,450,579	8.34%	\$8,127,378
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$97,450,579</b>	<b>8.34%</b>	<b>\$8,127,378</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$243,626,447</b>	<b>5.27%</b>	<b>\$12,844,967</b>
<b>Per Board Decision</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
8	Long-term Debt	56.00%	\$128,493,230	3.43%	\$4,409,454
9	Short-term Debt	4.00%	\$9,178,088	2.75%	\$252,397
10	<b>Total Debt</b>	<b>60.00%</b>	<b>\$137,671,318</b>	<b>3.39%</b>	<b>\$4,661,851</b>
	<b>Equity</b>				
11	Common Equity	40.00%	\$91,780,879	8.52%	\$7,819,731
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	<b>Total Equity</b>	<b>40.00%</b>	<b>\$91,780,879</b>	<b>8.52%</b>	<b>\$7,819,731</b>
14	<b>Total</b>	<b>100.00%</b>	<b>\$229,452,197</b>	<b>5.44%</b>	<b>\$12,481,582</b>

### Notes





# Revenue Requirement Workform (RRWF) for 2021 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$2,624,364		\$782,864		\$308,558
2	Distribution Revenue	\$36,673,723	\$36,673,723	\$36,750,475	\$36,750,475	\$36,750,475	\$37,224,781
3	Other Operating Revenue Offsets - net	\$2,250,668	\$2,250,668	\$2,289,620	\$2,289,620	\$2,289,620	\$2,289,620
4	<b>Total Revenue</b>	<b>\$38,924,391</b>	<b>\$41,548,755</b>	<b>\$39,040,095</b>	<b>\$39,822,959</b>	<b>\$39,040,095</b>	<b>\$39,822,959</b>
5	Operating Expenses	\$27,349,204	\$27,349,204	\$26,346,159	\$26,346,159	\$26,346,159	\$26,346,159
6	Deemed Interest Expense	\$4,971,349	\$4,971,349	\$4,717,589	\$4,717,589	\$4,661,851	\$4,661,851
8	<b>Total Cost and Expenses</b>	<b>\$32,320,553</b>	<b>\$32,320,553</b>	<b>\$31,063,748</b>	<b>\$31,063,748</b>	<b>\$31,008,010</b>	<b>\$31,008,010</b>
9	<b>Utility Income Before Income Taxes</b>	\$6,603,838	\$9,228,202	\$7,976,347	\$8,759,211	\$8,032,085	\$8,814,949
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$5,676,173)	(\$5,676,173)	(\$6,089,009)	(\$6,089,009)	(\$6,089,009)	(\$6,089,009)
11	<b>Taxable Income</b>	\$927,665	\$3,552,029	\$1,887,338	\$2,670,202	\$1,943,076	\$2,725,940
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	\$245,831	\$941,288	\$500,145	\$707,604	\$514,915	\$722,374
14	<b>Income Tax Credits</b>	(\$51,964)	(\$51,964)	(\$75,771)	(\$75,771)	(\$75,771)	(\$75,771)
15	<b>Utility Net Income</b>	<b>\$6,409,971</b>	<b>\$8,338,878</b>	<b>\$7,551,973</b>	<b>\$8,127,378</b>	<b>\$7,592,941</b>	<b>\$8,183,116</b>
16	<b>Utility Rate Base</b>	\$244,685,394	\$244,685,394	\$243,626,447	\$243,626,447	\$229,452,197	\$229,452,197
17	Deemed Equity Portion of Rate Base	\$97,874,158	\$97,874,158	\$97,450,579	\$97,450,579	\$91,780,879	\$91,780,879
18	Income/(Equity Portion of Rate Base)	6.55%	8.52%	7.75%	8.34%	8.27%	8.92%
19	Target Return - Equity on Rate Base	8.52%	8.52%	8.34%	8.34%	8.52%	8.52%
20	Deficiency/Sufficiency in Return on Equity	-1.97%	0.00%	-0.59%	0.00%	-0.25%	0.40%
21	Indicated Rate of Return	4.65%	5.44%	5.04%	5.27%	5.34%	5.60%
22	Requested Rate of Return on Rate Base	5.44%	5.44%	5.27%	5.27%	5.44%	5.44%
23	Deficiency/Sufficiency in Rate of Return	-0.79%	0.00%	-0.24%	0.00%	-0.10%	0.16%
24	Target Return on Equity	\$8,338,878	\$8,338,878	\$8,127,378	\$8,127,378	\$7,819,731	\$7,819,731
25	Revenue Deficiency/(Sufficiency)	\$1,928,907	\$0	\$575,405	\$-	\$226,790	\$363,385
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$2,624,364 <sup>(1)</sup></b>		<b>\$782,864 <sup>(1)</sup></b>		<b>\$308,558 <sup>(1)</sup></b>	

## Notes:

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



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	\$15,777,057	\$15,129,215	\$15,129,215
2	Amortization/Depreciation	\$11,100,527	\$10,745,324	\$10,745,324
3	Property Taxes	\$471,620	\$471,620	\$471,620
5	Income Taxes (Grossed up)	\$889,324	\$631,833	\$631,833
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$4,971,349	\$4,717,589	\$4,661,851
	Return on Deemed Equity	\$8,338,878	\$8,127,378	\$7,819,731
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$41,548,755</u>	<u>\$39,822,959</u>	<u>\$39,459,574</u>
9	Revenue Offsets	\$2,250,668	\$2,289,620	\$ -
10	<b>Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)</b>	<u>\$39,298,087</u>	<u>\$37,533,339</u>	<u>\$39,459,574</u>
11	Distribution revenue	\$39,298,087	\$37,533,339	\$37,533,339
12	Other revenue	\$2,250,668	\$2,289,620	\$2,289,620
13	<b>Total revenue</b>	<u>\$41,548,755</u>	<u>\$39,822,959</u>	<u>\$39,822,959</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$0</u> <sup>(1)</sup>	<u>\$ -</u> <sup>(1)</sup>	<u>\$363,385</u> <sup>(1)</sup>

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

	Application	Settlement Agreement	Δ% <sup>(2)</sup>	Per Board Decision	Δ% <sup>(2)</sup>
<b>Service Revenue Requirement</b>	\$41,548,755	\$39,822,959	(\$0)	\$39,459,574	(\$1)
<b>Grossed-Up Revenue</b>					
<b>Deficiency/(Sufficiency)</b>	\$2,624,364	\$782,864	(\$1)	\$308,558	(\$1)
<b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>	\$39,298,087	\$37,533,339	(\$0)	\$39,459,574	(\$1)
<b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b>	\$2,624,364	\$782,864	(\$1)	\$ -	(\$1)

#### Notes

- (1) Line 11 - Line 8  
 (2) Percentage Change Relative to Initial Application





# Revenue Requirement Workform (RRWF) for 2021 Filers

## Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

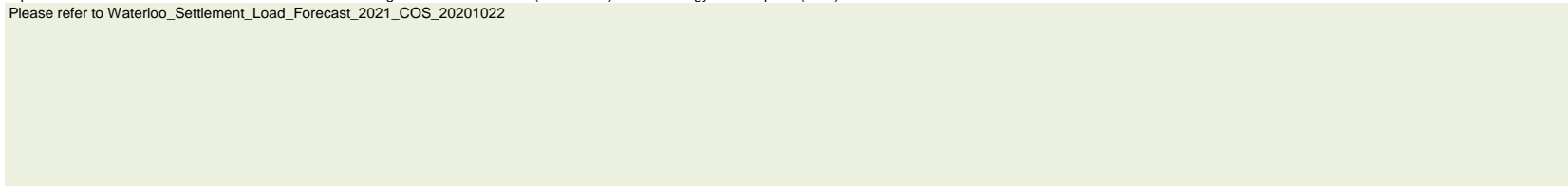
The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

**Appendix 2-IB** is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:		Settlement Agreement			Settlement Agreement			Per Board Decision		
Customer Class		Initial Application			Settlement Agreement			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA <sup>(1)</sup>	Customer / Connections	kWh	kW/kVA <sup>(1)</sup>	Customer / Connections	kWh	kW/kVA <sup>(1)</sup>
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	51,719	395,056,934		51,719	398,047,339				
2	GS <50	5,989	195,573,807		5,989	197,054,213				
3	GS >50-Regular	774	697,140,723	1,764,636	774	700,573,709	1,773,328			
4	Large Use >5MW	1	95,699,867	169,287	1	96,424,273	170,568			
5	Street Light	15,005	3,347,727	9,302	15,005	3,347,727	9,302			
6	Unmetered Scattered Load	540	2,947,114		540	2,947,114				
7	Embedded Distributor	1	41,857,714	103,033	1	41,857,714	103,033			
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
<b>Total</b>			<b>1,431,623,886</b>	<b>2,046,258</b>		<b>#####</b>	<b>2,056,231</b>		<b>-</b>	<b>-</b>

**Notes:**

<sup>(1)</sup> Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)  
Please refer to Waterloo\_Settlement\_Load\_Forecast\_2021\_COS\_20201022





# Revenue Requirement Workform (RRWF) for 2021 Filers

## Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: **Settlement Agreement**

### A) Allocated Costs

Name of Customer Class <sup>(3)</sup>	Costs Allocated from Previous Study <sup>(1)</sup>	%	Allocated Class Revenue Requirement <sup>(1)</sup>	%
<i>From Sheet 10. Load Forecast</i>				
(7A)				
1 Residential	\$ 18,260,988	52.20%	\$ 21,815,752	54.78%
2 GS <50	\$ 5,261,206	15.04%	\$ 6,162,078	15.47%
3 GS >50-Regular	\$ 10,167,367	29.07%	\$ 10,511,311	26.40%
4 Large Use >5MW	\$ 937,129	2.68%	\$ 1,005,147	2.52%
5 Street Light	\$ 254,785	0.73%	\$ 211,573	0.53%
6 Unmetered Scattered Load	\$ 97,398	0.28%	\$ 114,987	0.29%
7 Embedded Distributor	\$ 1,450	0.00%	\$ 2,111	0.01%
8				
9				
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19				
20				
<b>Total</b>	<b>\$ 34,980,323</b>	<b>100.00%</b>	<b>\$ 39,822,959</b>	<b>100.00%</b>
<b>Service Revenue Requirement (from Sheet 9)</b>			<b>\$ 39,822,959.10</b>	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) **Calculated Class Revenues**

Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1 Residential	\$ 19,891,127	\$ 20,314,851	\$ 20,314,851	\$ 1,482,349
2 GS <50	\$ 5,675,723	\$ 5,796,628	\$ 5,796,628	\$ 326,629
3 GS >50-Regular	\$ 10,101,178	\$ 10,316,354	\$ 10,316,354	\$ 419,728
4 Large Use >5MW	\$ 811,698	\$ 828,989	\$ 828,989	\$ 39,955
5 Street Light	\$ 155,034	\$ 158,336	\$ 158,336	\$ 14,148
6 Unmetered Scattered Load	\$ 113,541	\$ 115,960	\$ 115,960	\$ 6,745
7 Embedded Distributor	\$ 2,174	\$ 2,220	\$ 2,220	\$ 67
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
<b>Total</b>	\$ 36,750,475	\$ 37,533,338	\$ 37,533,338	\$ 2,289,621

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2016 %	(7C + 7E) / (7A) %	(7D + 7E) / (7A) %	
1 Residential	102.98%	99.91%	99.91%	85 - 115
2 GS <50	102.48%	99.37%	99.37%	80 - 120
3 GS >50-Regular	94.49%	102.14%	102.14%	80 - 120
4 Large Use >5MW	85.00%	86.45%	86.45%	85 - 115
5 Street Light	102.98%	81.52%	81.52%	80 - 120
6 Unmetered Scattered Load	120.00%	106.71%	106.71%	80 - 120
7 Embedded Distributor	100.00%	108.34%	108.34%	80 - 120
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios <sup>(11)</sup>

Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
	Test Year 2021	Price Cap IR Period		
		2022	2023	
1 Residential	99.91%	99.91%	99.91%	85 - 115
2 GS <50	99.37%	99.37%	99.37%	80 - 120
3 GS >50-Regular	102.14%	102.14%	102.14%	80 - 120
4 Large Use >5MW	86.45%	86.45%	86.45%	85 - 115
5 Street Light	81.52%	81.52%	81.52%	80 - 120
6 Unmetered Scattered Load	106.71%	106.71%	106.71%	80 - 120
7 Embedded Distributor	108.34%	108.34%	108.34%	80 - 120
8				
9				
10				
11				
12				
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20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2021 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2022 and 2023 Price Cap IR models, as necessary. For 2022 and 2023, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



# Revenue Requirement Workform (RRWF) for 2021 Filers

**Tracking Form**

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

<sup>(1)</sup> Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

<sup>(2)</sup> Short description of change, issue, etc.

### Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement				
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency	
	<b>Original Application</b>	\$ 13,310,227	5.44%	\$ 244,685,394	\$ 215,060,066	\$ 16,129,505	\$ 11,100,527	\$ 889,324	\$ 15,777,057	\$ 41,548,755	\$ 2,250,668	\$ 39,298,087	\$ 2,624,364	
1	Load Forecast Update 3-Staff-36, 9-Staff-78-79	Updated load forecast per 1-Staff-1 Change	\$ 13,317,222 6,995	5.44% 0.00%	\$ 244,813,986 128,592	\$ 216,774,622 1,714,556	\$ 16,258,097 128,592	\$ 11,100,527 -	\$ 889,324 -	\$ 15,777,057 -	\$ 41,555,750 6,995	\$ 2,250,668 -	\$ 39,305,082 6,995	\$ 2,554,178 70,186
2	Capital Update 2-Staff-8	Updated capital additions and depreciation Change	\$ 13,268,313 48,909	5.44% 0.00%	\$ 243,914,884 899,102	\$ 216,780,290 5,668	\$ 16,258,522 425	\$ 11,048,476 52,051	\$ 889,324 -	\$ 15,777,057 -	\$ 41,454,790 100,960	\$ 2,250,668 -	\$ 39,204,122 100,960	\$ 2,453,218 100,960
3	OM&A Update 4-Staff-53(b), 4-Staff-51(c)	OM&A Updates - union ratification & intervenor costs Change	\$ 13,268,649 336	5.44% 0.00%	\$ 243,921,059 6,176	\$ 216,862,633 82,343	\$ 16,264,697 6,176	\$ 11,048,476 -	\$ 889,324 -	\$ 15,859,400 82,343	\$ 41,537,469 82,679	\$ 2,250,668 -	\$ 39,286,801 82,679	\$ 2,535,897 82,679
4	Other Revenue Update 3-Staff-38, 3-VECC-35(b)	Other revenue updates - retail service charges Change	\$ 13,268,649 -	5.44% 0.00%	\$ 243,921,059 -	\$ 216,862,633 -	\$ 16,264,697 -	\$ 11,048,476 -	\$ 889,324 -	\$ 15,859,400 -	\$ 41,537,469 -	\$ 2,262,317 11,649	\$ 39,275,152 11,649	\$ 2,524,248 11,649
5	PILs Update 4-Staff-59, 1-Staff-1	PILs model updates incorporating all changes Change	\$ 13,268,649 -	5.44% 0.00%	\$ 243,921,059 -	\$ 216,862,633 -	\$ 16,264,697 -	\$ 11,048,476 -	\$ 782,125 107,199	\$ 15,859,400 -	\$ 41,430,270 107,199	\$ 2,262,317 -	\$ 39,167,953 107,199	\$ 2,417,049 107,199
6	Pre-Settlement 4-Staff-100, SEC-73	OM&A, COP adjustments & related PILs Change	\$ 13,145,337 123,313	5.44% 0.00%	\$ 241,654,169 2,266,891	\$ 186,637,422 30,225,211	\$ 13,997,807 2,266,891	\$ 11,048,476 -	\$ 754,271 27,854	\$ 15,854,400 5,000	\$ 41,274,103 156,167	\$ 2,262,317 -	\$ 39,011,786 156,167	\$ 2,260,883 156,167
7	Settlement VECC-63, 3.1	CDM in LF correction Change	\$ 13,145,313 23	5.44% 0.00%	\$ 241,653,742 426	\$ 186,631,739 5,683	\$ 13,997,380 426	\$ 11,048,476 -	\$ 754,265 5	\$ 15,854,400 -	\$ 41,274,075 29	\$ 2,262,317 -	\$ 39,011,758 29	\$ 2,261,283 401
8	Settlement 1.2, 2.1	Reallocate specific service charges from OM&A to Revenue Change	\$ 13,145,517 203	5.44% 0.00%	\$ 241,657,479 3,736	\$ 186,681,554 49,815	\$ 14,001,117 3,736	\$ 11,048,476 -	\$ 754,312 46	\$ 15,904,215 49,815	\$ 41,324,139 50,064	\$ 2,312,132 49,815	\$ 39,012,007 249	\$ 2,261,533 249
9	Settlement 1.2, 2.1	Reduction to 2021 OM&A of \$775,000 Change	\$ 13,142,355 3,162	5.44% 0.00%	\$ 241,599,354 58,125	\$ 185,906,554 775,000	\$ 13,942,992 58,125	\$ 11,048,476 -	\$ 753,597 714	\$ 15,129,215 775,000	\$ 40,545,263 778,876	\$ 2,312,132 -	\$ 38,233,131 778,876	\$ 1,482,657 778,876
10	Settlement 2.1	Change to half-year rule for depreciation Change	\$ 13,246,563 104,209	5.44% 0.00%	\$ 243,515,051 1,915,697	\$ 185,906,554 -	\$ 13,942,992 -	\$ 10,752,582 295,894	\$ 665,435 88,162	\$ 15,129,215 -	\$ 40,265,416 279,847	\$ 2,289,620 22,512	\$ 37,975,796 257,335	\$ 1,225,320 257,336
11	Settlement 1.1	Reduction to 2021 CAPEX of \$550,000 Change	\$ 13,240,044 6,520	5.44% 0.00%	\$ 243,395,189 119,862	\$ 185,906,554 -	\$ 13,942,992 -	\$ 10,745,324 7,258	\$ 692,234 26,798	\$ 15,129,215 -	\$ 40,278,436 13,021	\$ 2,289,620 -	\$ 37,988,816 13,021	\$ 1,238,341 13,021
12	Settlement 2.1	OER & RPP rate update to Cost of Power Change	\$ 13,252,623 12,579	5.44% 0.00%	\$ 243,626,447 231,259	\$ 188,990,002 3,083,448	\$ 14,174,250 231,259	\$ 10,745,324 -	\$ 695,076 2,842	\$ 15,129,215 -	\$ 40,293,858 15,422	\$ 2,289,620 -	\$ 38,004,238 15,422	\$ 1,253,763 15,422
13	Settlement 2.1	2021 Cost of Capital parameters Change	\$ 12,844,967 407,656	5.27% -0.17%	\$ 243,626,447 -	\$ 188,990,002 -	\$ 14,174,250 -	\$ 10,745,324 -	\$ 631,833 63,244	\$ 15,129,215 -	\$ 39,822,959 470,899	\$ 2,289,620 -	\$ 37,533,339 470,899	\$ 782,864 470,899
14	Balance Check		\$ 12,844,967	5.27%	\$ 243,626,447	\$ 188,990,002	\$ 14,174,250	\$ 10,745,324	\$ 631,833	\$ 15,129,215	\$ 39,822,959	\$ 2,289,620	\$ 37,533,339	\$ 782,864

## Appendix E – Bill Impacts

See below for updated bill impacts to WNH customers reflecting this Settlement Proposal.

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 0.65	2.0%	\$ 0.04	0.1%	\$ (0.20)	-0.5%	\$ (0.17)	-0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 1.20	1.8%	\$ 0.36	0.5%	\$ (0.28)	-0.3%	\$ (0.23)	-0.1%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 30.32	2.1%	\$ 22.87	1.5%	\$ (1.25)	-0.1%	\$ (13.01)	-0.1%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 1,470.30	2.1%	\$ 5.25	0.0%	\$ (1,666.60)	-1.2%	\$ (3,016.87)	-0.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	\$ 0.12	0.9%	\$ (0.23)	-1.6%	\$ (0.28)	-1.8%	\$ (0.22)	-0.8%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 10.54	2.1%	\$ 0.22	0.0%	\$ (3.69)	-0.6%	\$ (4.18)	-0.6%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 2.40	1.9%	\$ (860.80)	-437.2%	\$ (860.80)	-437.2%	\$ (1,343.25)	-0.4%
STANDBY POWER SERVICE CLASSIFICATION -									
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 0.11	0.3%	\$ (0.14)	-0.4%	\$ (0.23)	-0.6%	\$ (0.19)	-0.3%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 0.65	2.0%	\$ 0.58	1.6%	\$ 0.34	0.8%	\$ 0.27	0.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 1.20	1.8%	\$ (1.00)	-1.3%	\$ (1.64)	-1.7%	\$ (1.31)	-0.5%



# **Attachment D**

## **Revenue Requirement Work Form 2021 Cost of Service**



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2021 Filers



Version 1.00

Utility Name	Waterloo North Hydro Inc.
Service Territory	
Assigned EB Number	EB-2020-0059
Name and Title	Albert P. Singh, VP Finance & CFO
Phone Number	519-888-5542
Email Address	<a href="mailto:asingh@wnhydro.com">asingh@wnhydro.com</a>
Test Year	<a href="#">2021</a>
Bridge Year	<a href="#">2020</a>
Last Rebasing Year	<a href="#">2016</a>

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

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

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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2021 Filers

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Reqt](#)

[10. Load Forecast](#)

[11. Cost Allocation](#)

[12. Residential Rate Design](#)

[13. Rate Design and Revenue Reconciliation](#)

[14. Tracking Sheet](#)

**Notes:**

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.***



# Revenue Requirement Workform (RRWF) for 2021 Filers

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

	Initial Application <sup>(2)</sup>	Adjustments	Settlement Agreement <sup>(6)</sup>	Adjustments	Per Board Decision
<b>1 Rate Base</b>					
Gross Fixed Assets (average)	\$421,683,875	(\$1,161,034) <sup>(10)</sup>	\$ 420,522,841 <sup>(22)</sup>		\$420,522,841
Accumulated Depreciation (average)	(\$193,127,986) <sup>(5)</sup>	\$2,057,342 <sup>(10)</sup>	(\$191,070,644) <sup>(21, 22)</sup>		(\$191,070,644)
<b>Allowance for Working Capital:</b>					
Controllable Expenses	\$15,524,190	(\$588,421) <sup>(11)</sup>	\$ 14,935,769 <sup>(17, 19-20)</sup>		\$14,935,769
Cost of Power	\$199,535,876	(\$25,481,643) <sup>(12)</sup>	\$ 174,054,233 <sup>(17, 18, 23)</sup>		\$174,054,233
Working Capital Rate (%)	7.50% <sup>(9)</sup>	\$0	7.50% <sup>(9)</sup>		
<b>2 Utility Income</b>					
<b>Operating Revenues:</b>					
Distribution Revenue at Current Rates	\$36,673,723	\$76,752	\$36,750,475 <sup>(13), 1</sup>		
Distribution Revenue at Proposed Rates	\$39,298,087	(\$1,764,748)	\$37,533,339 <sup>(16, 1</sup>		
<b>Other Revenue:</b>					
Specific Service Charges	\$382,269	\$49,815	\$432,084 <sup>(19)</sup>		
Late Payment Charges	\$144,453	\$0	\$144,453		
Other Distribution Revenue	\$1,557,944	(\$10,863)	\$1,547,081 <sup>(14, 2</sup>		
Other Income and Deductions	\$166,002	\$0	\$166,002		
Total Revenue Offsets	\$2,250,668 <sup>(7)</sup>	\$38,952	\$2,289,620		
<b>Operating Expenses:</b>					
OM+A Expenses	\$15,777,057	(\$647,842) <sup>(11)</sup>	\$ 15,129,215		\$15,129,215
Depreciation/Amortization	\$11,100,527	(\$355,203) <sup>(10)</sup>	\$ 10,745,324		\$10,745,324
Property taxes	\$471,620	\$0	\$ 471,620		\$471,620
Other expenses					
<b>3 Taxes/PILs</b>					
<b>Taxable Income:</b>					
Adjustments required to arrive at taxable income	(\$5,676,173) <sup>(3)</sup>	(\$412,836)	(\$6,089,009) <sup>(15, 2</sup>		
<b>Utility Income Taxes and Rates:</b>					
Income taxes (not grossed up)	\$653,653	(\$189,256)	\$464,397 <sup>(15, 1</sup>		
Income taxes (grossed up)	\$889,324		\$631,833		
Federal tax (%)	15.00%	\$0	15.00%		
Provincial tax (%)	11.50%	\$0	11.50%		
Income Tax Credits	(\$51,964)	(\$23,807)	(\$75,771) <sup>(15)</sup>		
<b>4 Capitalization/Cost of Capital</b>					
<b>Capital Structure:</b>					
Long-term debt Capitalization Ratio (%)	56.0%	\$0	56.0%		
Short-term debt Capitalization Ratio (%)	4.0% <sup>(8)</sup>	\$0	4.0% <sup>(8)</sup>		
Common Equity Capitalization Ratio (%)	40.0%	\$0	40.0%		
Preferred Shares Capitalization Ratio (%)	0.0%	\$0	0.0%		
	100.0%		100.0%		
<b>Cost of Capital</b>					
Long-term debt Cost Rate (%)	3.43%	(\$0)	3.33%		
Short-term debt Cost Rate (%)	2.75%	(\$0)	1.75%		
Common Equity Cost Rate (%)	8.52%	(\$0)	8.34%		
Preferred Shares Cost Rate (%)	0.00%	\$0	0.00%		

## Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M12. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.
- (10) - (16) Interrogatory Adjustments - Please refer to Waterloo\_IRR\_Req\_Workform\_2021\_COS\_20200928
- (17) Pre-settlement updates: 4-Staff-100 OM&A reduction, SEC-73 OER inclusion, related PILs adjustment
- (18) Settlement: VECC-63 correction to CDM activity variable in Load Forecast
- (19) Settlement: Reclassify disconnect/reconnect specific service charges from OM&A to Other Revenue
- (20) Settlement: Reduction to 2021 OM&A of \$775,000
- (21) Settlement: Change to half-year rule for depreciation (fixed assets & capital contributions/deferred revenue)
- (22) Settlement: Reduction to 2021 CAPEX of \$550,000
- (23) Settlement: OER & RPP rate update to Cost of Power



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) <sup>(2)</sup>	\$421,683,875	(\$1,161,034)	\$420,522,841	\$ -	\$420,522,841
2	Accumulated Depreciation (average) <sup>(2)</sup>	(\$193,127,986)	\$2,057,342	(\$191,070,644)	\$ -	(\$191,070,644)
3	Net Fixed Assets (average) <sup>(2)</sup>	\$228,555,889	\$896,308	\$229,452,197	\$ -	\$229,452,197
4	Allowance for Working Capital <sup>(1)</sup>	\$16,129,505	(\$1,955,255)	\$14,174,250	#####	\$ -
5	<b>Total Rate Base</b>	<b>\$244,685,394</b>	<b>(\$1,058,947)</b>	<b>\$243,626,447</b>	<b>#####</b>	<b>\$229,452,197</b>

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

6	Controllable Expenses	\$15,524,190	(\$588,421)	\$14,935,769	\$ -	\$14,935,769
7	Cost of Power	\$199,535,876	(\$25,481,643)	\$174,054,233	\$ -	\$174,054,233
8	Working Capital Base	\$215,060,066	(\$26,070,064)	\$188,990,002	\$ -	\$188,990,002
9	Working Capital Rate % <sup>(1)</sup>	7.50%	0.00%	7.50%	-7.50%	0.00%
10	Working Capital Allowance	\$16,129,505	(\$1,955,255)	\$14,174,250	#####	\$ -

### Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2021 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
<b>Operating Revenues:</b>						
1	Distribution Revenue (at Proposed Rates)	\$39,298,087	(\$1,764,748)	\$37,533,339	\$ -	\$37,533,339
2	Other Revenue <sup>(1)</sup>	\$2,250,668	\$38,952	\$2,289,620	\$ -	\$2,289,620
3	<b>Total Operating Revenues</b>	<b>\$41,548,755</b>	<b>(\$1,725,796)</b>	<b>\$39,822,959</b>	<b>\$ -</b>	<b>\$39,822,959</b>
<b>Operating Expenses:</b>						
4	OM+A Expenses	\$15,777,057	(\$647,842)	\$15,129,215	\$ -	\$15,129,215
5	Depreciation/Amortization	\$11,100,527	(\$355,203)	\$10,745,324	\$ -	\$10,745,324
6	Property taxes	\$471,620	\$ -	\$471,620	\$ -	\$471,620
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	<b>Subtotal (lines 4 to 8)</b>	<b>\$27,349,204</b>	<b>(\$1,003,045)</b>	<b>\$26,346,159</b>	<b>\$ -</b>	<b>\$26,346,159</b>
10	Deemed Interest Expense	\$4,971,349	(\$253,760)	\$4,717,589	(\$55,738)	\$4,661,851
11	<b>Total Expenses (lines 9 to 10)</b>	<b>\$32,320,553</b>	<b>(\$1,256,805)</b>	<b>\$31,063,748</b>	<b>(\$55,738)</b>	<b>\$31,008,010</b>
12	<b>Utility income before income taxes</b>	<b>\$9,228,202</b>	<b>(\$468,991)</b>	<b>\$8,759,211</b>	<b>\$55,738</b>	<b>\$8,814,949</b>
13	Income taxes (grossed-up)	\$889,324	(\$257,491)	\$631,833	\$ -	\$631,833
14	<b>Utility net income</b>	<b>\$8,338,878</b>	<b>(\$211,500)</b>	<b>\$8,127,378</b>	<b>\$55,738</b>	<b>\$8,183,116</b>

### Notes

#### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$382,269	\$49,815	\$432,084		\$432,084
	Late Payment Charges	\$144,453	\$ -	\$144,453		\$144,453
	Other Distribution Revenue	\$1,557,944	(\$10,863)	\$1,547,081		\$1,547,081
	Other Income and Deductions	\$166,002	\$ -	\$166,002		\$166,002
	<b>Total Revenue Offsets</b>	<b>\$2,250,668</b>	<b>\$38,952</b>	<b>\$2,289,620</b>	<b>\$ -</b>	<b>\$2,289,620</b>



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<b>Determination of Taxable Income</b>				
1	Utility net income before taxes	\$8,338,878	\$8,127,378	\$7,819,731
2	Adjustments required to arrive at taxable utility income	(\$5,676,173)	(\$6,089,009)	(\$6,089,009)
3	Taxable income	<u>\$2,662,705</u>	<u>\$2,038,369</u>	<u>\$1,730,722</u>
<b>Calculation of Utility income Taxes</b>				
4	Income taxes	<u>\$653,653</u>	<u>\$464,397</u>	<u>\$464,397</u>
6	Total taxes	<u>\$653,653</u>	<u>\$464,397</u>	<u>\$464,397</u>
7	Gross-up of Income Taxes	<u>\$235,671</u>	<u>\$167,436</u>	<u>\$167,436</u>
8	Grossed-up Income Taxes	<u>\$889,324</u>	<u>\$631,833</u>	<u>\$631,833</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$889,324</u>	<u>\$631,833</u>	<u>\$631,833</u>
10	Other tax Credits	(\$51,964)	(\$75,771)	(\$75,771)
<b>Tax Rates</b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes

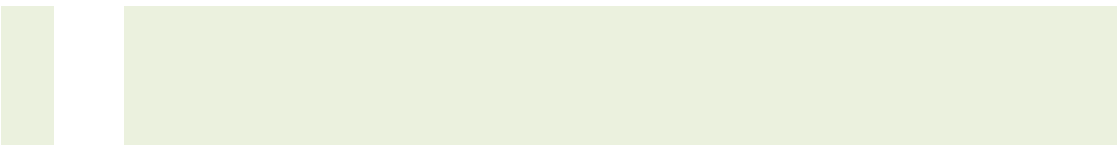


# Revenue Requirement Workform (RRWF) for 2021 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Initial Application</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$137,023,821	3.43%	\$4,702,195
2	Short-term Debt	4.00%	\$9,787,416	2.75%	\$269,154
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$146,811,236</b>	<b>3.39%</b>	<b>\$4,971,349</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$97,874,158	8.52%	\$8,338,878
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$97,874,158</b>	<b>8.52%</b>	<b>\$8,338,878</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$244,685,394</b>	<b>5.44%</b>	<b>\$13,310,227</b>
<b>Settlement Agreement</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
1	Long-term Debt	56.00%	\$136,430,810	3.33%	\$4,547,051
2	Short-term Debt	4.00%	\$9,745,058	1.75%	\$170,539
3	<b>Total Debt</b>	<b>60.00%</b>	<b>\$146,175,868</b>	<b>3.23%</b>	<b>\$4,717,589</b>
	<b>Equity</b>				
4	Common Equity	40.00%	\$97,450,579	8.34%	\$8,127,378
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.00%</b>	<b>\$97,450,579</b>	<b>8.34%</b>	<b>\$8,127,378</b>
7	<b>Total</b>	<b>100.00%</b>	<b>\$243,626,447</b>	<b>5.27%</b>	<b>\$12,844,967</b>
<b>Per Board Decision</b>					
		(%)	(\$)	(%)	(\$)
	<b>Debt</b>				
8	Long-term Debt	56.00%	\$128,493,230	3.43%	\$4,409,454
9	Short-term Debt	4.00%	\$9,178,088	2.75%	\$252,397
10	<b>Total Debt</b>	<b>60.00%</b>	<b>\$137,671,318</b>	<b>3.39%</b>	<b>\$4,661,851</b>
	<b>Equity</b>				
11	Common Equity	40.00%	\$91,780,879	8.52%	\$7,819,731
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	<b>Total Equity</b>	<b>40.00%</b>	<b>\$91,780,879</b>	<b>8.52%</b>	<b>\$7,819,731</b>
14	<b>Total</b>	<b>100.00%</b>	<b>\$229,452,197</b>	<b>5.44%</b>	<b>\$12,481,582</b>

### Notes







# Revenue Requirement Workform (RRWF) for 2021 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$2,624,364		\$782,864		\$308,558
2	Distribution Revenue	\$36,673,723	\$36,673,723	\$36,750,475	\$36,750,475	\$36,750,475	\$37,224,781
3	Other Operating Revenue Offsets - net	\$2,250,668	\$2,250,668	\$2,289,620	\$2,289,620	\$2,289,620	\$2,289,620
4	<b>Total Revenue</b>	<b>\$38,924,391</b>	<b>\$41,548,755</b>	<b>\$39,040,095</b>	<b>\$39,822,959</b>	<b>\$39,040,095</b>	<b>\$39,822,959</b>
5	Operating Expenses	\$27,349,204	\$27,349,204	\$26,346,159	\$26,346,159	\$26,346,159	\$26,346,159
6	Deemed Interest Expense	\$4,971,349	\$4,971,349	\$4,717,589	\$4,717,589	\$4,661,851	\$4,661,851
8	<b>Total Cost and Expenses</b>	<b>\$32,320,553</b>	<b>\$32,320,553</b>	<b>\$31,063,748</b>	<b>\$31,063,748</b>	<b>\$31,008,010</b>	<b>\$31,008,010</b>
9	<b>Utility Income Before Income Taxes</b>	\$6,603,838	\$9,228,202	\$7,976,347	\$8,759,211	\$8,032,085	\$8,814,949
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$5,676,173)	(\$5,676,173)	(\$6,089,009)	(\$6,089,009)	(\$6,089,009)	(\$6,089,009)
11	<b>Taxable Income</b>	\$927,665	\$3,552,029	\$1,887,338	\$2,670,202	\$1,943,076	\$2,725,940
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	\$245,831	\$941,288	\$500,145	\$707,604	\$514,915	\$722,374
14	<b>Income Tax Credits</b>	(\$51,964)	(\$51,964)	(\$75,771)	(\$75,771)	(\$75,771)	(\$75,771)
15	<b>Utility Net Income</b>	<b>\$6,409,971</b>	<b>\$8,338,878</b>	<b>\$7,551,973</b>	<b>\$8,127,378</b>	<b>\$7,592,941</b>	<b>\$8,183,116</b>
16	<b>Utility Rate Base</b>	\$244,685,394	\$244,685,394	\$243,626,447	\$243,626,447	\$229,452,197	\$229,452,197
17	Deemed Equity Portion of Rate Base	\$97,874,158	\$97,874,158	\$97,450,579	\$97,450,579	\$91,780,879	\$91,780,879
18	Income/(Equity Portion of Rate Base)	6.55%	8.52%	7.75%	8.34%	8.27%	8.92%
19	Target Return - Equity on Rate Base	8.52%	8.52%	8.34%	8.34%	8.52%	8.52%
20	Deficiency/Sufficiency in Return on Equity	-1.97%	0.00%	-0.59%	0.00%	-0.25%	0.40%
21	Indicated Rate of Return	4.65%	5.44%	5.04%	5.27%	5.34%	5.60%
22	Requested Rate of Return on Rate Base	5.44%	5.44%	5.27%	5.27%	5.44%	5.44%
23	Deficiency/Sufficiency in Rate of Return	-0.79%	0.00%	-0.24%	0.00%	-0.10%	0.16%
24	Target Return on Equity	\$8,338,878	\$8,338,878	\$8,127,378	\$8,127,378	\$7,819,731	\$7,819,731
25	Revenue Deficiency/(Sufficiency)	\$1,928,907	\$0	\$575,405	\$-	\$226,790	\$363,385
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$2,624,364 <sup>(1)</sup></b>		<b>\$782,864 <sup>(1)</sup></b>		<b>\$308,558 <sup>(1)</sup></b>	

**Notes:**

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



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	\$15,777,057	\$15,129,215	\$15,129,215
2	Amortization/Depreciation	\$11,100,527	\$10,745,324	\$10,745,324
3	Property Taxes	\$471,620	\$471,620	\$471,620
5	Income Taxes (Grossed up)	\$889,324	\$631,833	\$631,833
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$4,971,349	\$4,717,589	\$4,661,851
	Return on Deemed Equity	\$8,338,878	\$8,127,378	\$7,819,731
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$41,548,755</u>	<u>\$39,822,959</u>	<u>\$39,459,574</u>
9	Revenue Offsets	\$2,250,668	\$2,289,620	\$ -
10	<b>Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)</b>	<u>\$39,298,087</u>	<u>\$37,533,339</u>	<u>\$39,459,574</u>
11	Distribution revenue	\$39,298,087	\$37,533,339	\$37,533,339
12	Other revenue	\$2,250,668	\$2,289,620	\$2,289,620
13	<b>Total revenue</b>	<u>\$41,548,755</u>	<u>\$39,822,959</u>	<u>\$39,822,959</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$0</u> <sup>(1)</sup>	<u>\$ -</u> <sup>(1)</sup>	<u>\$363,385</u> <sup>(1)</sup>

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

	Application	Settlement Agreement	Δ% <sup>(2)</sup>	Per Board Decision	Δ% <sup>(2)</sup>
<b>Service Revenue Requirement</b>	\$41,548,755	\$39,822,959	(\$0)	\$39,459,574	(\$1)
<b>Grossed-Up Revenue</b>					
<b>Deficiency/(Sufficiency)</b>	\$2,624,364	\$782,864	(\$1)	\$308,558	(\$1)
<b>Base Revenue Requirement (to be recovered from Distribution Rates)</b>	\$39,298,087	\$37,533,339	(\$0)	\$39,459,574	(\$1)
<b>Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement</b>	\$2,624,364	\$782,864	(\$1)	\$ -	(\$1)

#### Notes

- (1) Line 11 - Line 8  
 (2) Percentage Change Relative to Initial Application



# Revenue Requirement Workform (RRWF) for 2021 Filers

## Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

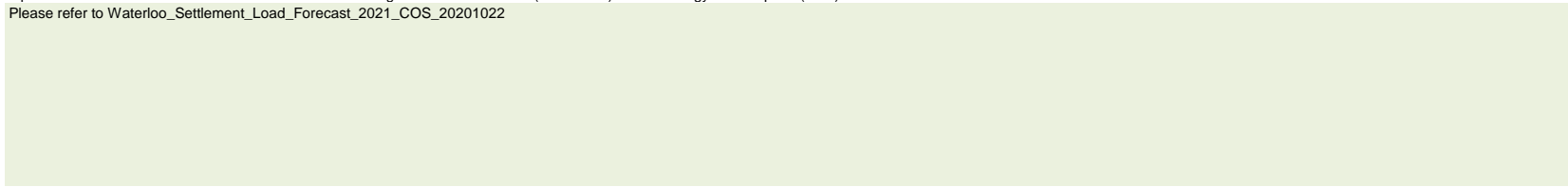
The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

**Appendix 2-IB** is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:		Settlement Agreement			Settlement Agreement			Per Board Decision		
Customer Class		Initial Application			Settlement Agreement			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA <sup>(1)</sup>	Customer / Connections	kWh	kW/kVA <sup>(1)</sup>	Customer / Connections	kWh	kW/kVA <sup>(1)</sup>
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	51,719	395,056,934		51,719	398,047,339				
2	GS <50	5,989	195,573,807		5,989	197,054,213				
3	GS >50-Regular	774	697,140,723	1,764,636	774	700,573,709	1,773,328			
4	Large Use >5MW	1	95,699,867	169,287	1	96,424,273	170,568			
5	Street Light	15,005	3,347,727	9,302	15,005	3,347,727	9,302			
6	Unmetered Scattered Load	540	2,947,114		540	2,947,114				
7	Embedded Distributor	1	41,857,714	103,033	1	41,857,714	103,033			
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<b>Total</b>			<b>1,431,623,886</b>	<b>2,046,258</b>		<b>#####</b>	<b>2,056,231</b>		<b>-</b>	<b>-</b>

**Notes:**

<sup>(1)</sup> Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)  
Please refer to Waterloo\_Settlement\_Load\_Forecast\_2021\_COS\_20201022





# Revenue Requirement Workform (RRWF) for 2021 Filers

## Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: **Settlement Agreement**

**A) Allocated Costs**

Name of Customer Class <sup>(3)</sup>	Costs Allocated from Previous Study <sup>(1)</sup>	%	Allocated Class Revenue Requirement <sup>(1)</sup>	%
<i>From Sheet 10. Load Forecast</i>				
(7A)				
1 Residential	\$ 18,260,988	52.20%	\$ 21,815,752	54.78%
2 GS <50	\$ 5,261,206	15.04%	\$ 6,162,078	15.47%
3 GS >50-Regular	\$ 10,167,367	29.07%	\$ 10,511,311	26.40%
4 Large Use >5MW	\$ 937,129	2.68%	\$ 1,005,147	2.52%
5 Street Light	\$ 254,785	0.73%	\$ 211,573	0.53%
6 Unmetered Scattered Load	\$ 97,398	0.28%	\$ 114,987	0.29%
7 Embedded Distributor	\$ 1,450	0.00%	\$ 2,111	0.01%
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<b>Total</b>	<b>\$ 34,980,323</b>	<b>100.00%</b>	<b>\$ 39,822,959</b>	<b>100.00%</b>
<b>Service Revenue Requirement (from Sheet 9)</b>			<b>\$ 39,822,959.10</b>	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1 Residential	\$ 19,891,127	\$ 20,314,851	\$ 20,314,851	\$ 1,482,349
2 GS <50	\$ 5,675,723	\$ 5,796,628	\$ 5,796,628	\$ 326,629
3 GS >50-Regular	\$ 10,101,178	\$ 10,316,354	\$ 10,316,354	\$ 419,728
4 Large Use >5MW	\$ 811,698	\$ 828,989	\$ 828,989	\$ 39,955
5 Street Light	\$ 155,034	\$ 158,336	\$ 158,336	\$ 14,148
6 Unmetered Scattered Load	\$ 113,541	\$ 115,960	\$ 115,960	\$ 6,745
7 Embedded Distributor	\$ 2,174	\$ 2,220	\$ 2,220	\$ 67
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<b>Total</b>	<b>\$ 36,750,475</b>	<b>\$ 37,533,338</b>	<b>\$ 37,533,338</b>	<b>\$ 2,289,621</b>

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2016 %	(7C + 7E) / (7A) %	(7D + 7E) / (7A) %	
1 Residential	102.98%	99.91%	99.91%	85 - 115
2 GS <50	102.48%	99.37%	99.37%	80 - 120
3 GS >50-Regular	94.49%	102.14%	102.14%	80 - 120
4 Large Use >5MW	85.00%	86.45%	86.45%	85 - 115
5 Street Light	102.98%	81.52%	81.52%	80 - 120
6 Unmetered Scattered Load	120.00%	106.71%	106.71%	80 - 120
7 Embedded Distributor	100.00%	108.34%	108.34%	80 - 120
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- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios <sup>(11)</sup>

Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
	Test Year 2021	Price Cap IR Period		
		2022	2023	
1 Residential	99.91%	99.91%	99.91%	85 - 115
2 GS <50	99.37%	99.37%	99.37%	80 - 120
3 GS >50-Regular	102.14%	102.14%	102.14%	80 - 120
4 Large Use >5MW	86.45%	86.45%	86.45%	85 - 115
5 Street Light	81.52%	81.52%	81.52%	80 - 120
6 Unmetered Scattered Load	106.71%	106.71%	106.71%	80 - 120
7 Embedded Distributor	108.34%	108.34%	108.34%	80 - 120
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19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2021 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2022 and 2023 Price Cap IR models, as necessary. For 2022 and 2023, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.







# Revenue Requirement Workform (RRWF) for 2021 Filers

## Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

<sup>(1)</sup> Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

<sup>(2)</sup> Short description of change, issue, etc.

## Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement				
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency	
	<b>Original Application</b>	\$ 13,310,227	5.44%	\$ 244,685,394	\$ 215,060,066	\$ 16,129,505	\$ 11,100,527	\$ 889,324	\$ 15,777,057	\$ 41,548,755	\$ 2,250,668	\$ 39,298,087	\$ 2,624,364	
1	Load Forecast Update 3-Staff-36, 9-Staff-78-79	Updated load forecast per 1-Staff-1 Change	\$ 13,317,222 6,995	5.44% 0.00%	\$ 244,813,986 128,592	\$ 216,774,622 1,714,556	\$ 16,258,097 128,592	\$ 11,100,527 -	\$ 889,324 -	\$ 15,777,057 -	\$ 41,555,750 6,995	\$ 2,250,668 -	\$ 39,305,082 6,995	\$ 2,554,178 70,186
2	Capital Update 2-Staff-8	Updated capital additions and depreciation Change	\$ 13,268,313 48,909	5.44% 0.00%	\$ 243,914,884 899,102	\$ 216,780,290 5,668	\$ 16,258,522 425	\$ 11,048,476 52,051	\$ 889,324 -	\$ 15,777,057 -	\$ 41,454,790 100,960	\$ 2,250,668 -	\$ 39,204,122 100,960	\$ 2,453,218 100,960
3	OM&A Update 4-Staff-53(b), 4-Staff-51(c)	OM&A Updates - union ratification & intervenor costs Change	\$ 13,268,649 336	5.44% 0.00%	\$ 243,921,059 6,176	\$ 216,862,633 82,343	\$ 16,264,697 6,176	\$ 11,048,476 -	\$ 889,324 -	\$ 15,859,400 82,343	\$ 41,537,469 82,679	\$ 2,250,668 -	\$ 39,286,801 82,679	\$ 2,535,897 82,679
4	Other Revenue Update 3-Staff-38, 3-VECC-35(b)	Other revenue updates - retail service charges Change	\$ 13,268,649 -	5.44% 0.00%	\$ 243,921,059 -	\$ 216,862,633 -	\$ 16,264,697 -	\$ 11,048,476 -	\$ 889,324 -	\$ 15,859,400 -	\$ 41,537,469 -	\$ 2,262,317 11,649	\$ 39,275,152 11,649	\$ 2,524,248 11,649
5	PILs Update 4-Staff-59, 1-Staff-1	PILs model updates incorporating all changes Change	\$ 13,268,649 -	5.44% 0.00%	\$ 243,921,059 -	\$ 216,862,633 -	\$ 16,264,697 -	\$ 11,048,476 -	\$ 782,125 107,199	\$ 15,859,400 -	\$ 41,430,270 107,199	\$ 2,262,317 -	\$ 39,167,953 107,199	\$ 2,417,049 107,199
6	Pre-Settlement 4-Staff-100, SEC-73	OM&A, COP adjustments & related PILs Change	\$ 13,145,337 123,313	5.44% 0.00%	\$ 241,654,169 2,266,891	\$ 186,637,422 30,225,211	\$ 13,997,807 2,266,891	\$ 11,048,476 -	\$ 754,271 27,854	\$ 15,854,400 5,000	\$ 41,274,103 156,167	\$ 2,262,317 -	\$ 39,011,786 156,167	\$ 2,260,883 156,167
7	Settlement VECC-63, 3.1	CDM in LF correction Change	\$ 13,145,313 23	5.44% 0.00%	\$ 241,653,742 426	\$ 186,631,739 5,683	\$ 13,997,380 426	\$ 11,048,476 -	\$ 754,265 5	\$ 15,854,400 -	\$ 41,274,075 29	\$ 2,262,317 -	\$ 39,011,758 29	\$ 2,261,283 401
8	Settlement 1.2, 2.1	Reallocate specific service charges from OM&A to Revenue Change	\$ 13,145,517 203	5.44% 0.00%	\$ 241,657,479 3,736	\$ 186,681,554 49,815	\$ 14,001,117 3,736	\$ 11,048,476 -	\$ 754,312 46	\$ 15,904,215 49,815	\$ 41,324,139 50,064	\$ 2,312,132 49,815	\$ 39,012,007 249	\$ 2,261,533 249
9	Settlement 1.2, 2.1	Reduction to 2021 OM&A of \$775,000 Change	\$ 13,142,355 3,162	5.44% 0.00%	\$ 241,599,354 58,125	\$ 185,906,554 775,000	\$ 13,942,992 58,125	\$ 11,048,476 -	\$ 753,597 714	\$ 15,129,215 775,000	\$ 40,545,263 778,876	\$ 2,312,132 -	\$ 38,233,131 778,876	\$ 1,482,657 778,876
10	Settlement 2.1	Change to half-year rule for depreciation Change	\$ 13,246,563 104,209	5.44% 0.00%	\$ 243,515,051 1,915,697	\$ 185,906,554 -	\$ 13,942,992 -	\$ 10,752,582 295,894	\$ 665,435 88,162	\$ 15,129,215 -	\$ 40,265,416 279,847	\$ 2,289,620 22,512	\$ 37,975,796 257,335	\$ 1,225,320 257,336
11	Settlement 1.1	Reduction to 2021 CAPEX of \$550,000 Change	\$ 13,240,044 6,520	5.44% 0.00%	\$ 243,395,189 119,862	\$ 185,906,554 -	\$ 13,942,992 -	\$ 10,745,324 7,258	\$ 692,234 26,798	\$ 15,129,215 -	\$ 40,278,436 13,021	\$ 2,289,620 -	\$ 37,988,816 13,021	\$ 1,238,341 13,021
12	Settlement 2.1	OER & RPP rate update to Cost of Power Change	\$ 13,252,623 12,579	5.44% 0.00%	\$ 243,626,447 231,259	\$ 188,990,002 3,083,448	\$ 14,174,250 231,259	\$ 10,745,324 -	\$ 695,076 2,842	\$ 15,129,215 -	\$ 40,293,858 15,422	\$ 2,289,620 -	\$ 38,004,238 15,422	\$ 1,253,763 15,422
13	Settlement 2.1	2021 Cost of Capital parameters Change	\$ 12,844,967 407,656	5.27% -0.17%	\$ 243,626,447 -	\$ 188,990,002 -	\$ 14,174,250 -	\$ 10,745,324 -	\$ 631,833 63,244	\$ 15,129,215 -	\$ 39,822,959 470,899	\$ 2,289,620 -	\$ 37,533,339 470,899	\$ 782,864 470,899
14	Balance Check		\$ 12,844,967	5.27%	\$ 243,626,447	\$ 188,990,002	\$ 14,174,250	\$ 10,745,324	\$ 631,833	\$ 15,129,215	\$ 39,822,959	\$ 2,289,620	\$ 37,533,339	\$ 782,864

# **Attachment E**

## **LRAMVA Workform**



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

## Generic LRAMVA Work Forms

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

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

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



## LRAMVA Work Form: Instructions

Tab	Instructions
<b>LRAMVA Checklist/Schematic Tab</b>	<p>The LRAMVA work form was created in a generic manner for use by all LDCs. Distributors should follow the checklist, which is referenced in this tab of the work form and listed below:</p> <ul style="list-style-type: none"> <li>o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a.</li> <li>o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form.</li> <li>o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved.</li> <li>o Include a copy of initiative-level persistence savings information that was verified by the IESO. Persistence information is available upon request from the IESO.</li> <li>o Apply the IESO verified savings adjustments to the year it relates to. For example, savings adjustments to 2015 programs will be provided to LDCs with the 2016 Final Results Report. The 2015 savings adjustments should be included in the 2015 verified savings portion of the work form.</li> <li>o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable.</li> <li>o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a.</li> </ul>
<b>Tab 1. LRAMVA Summary</b>	Distributors are required to report any past approved LRAMVA amounts along with the current LRAMVA amount requested for approval. There are separate tables indicating new lost revenues and carrying charges amounts by year and the totals for rate rider calculations.
<b>Tab 1-a. Summary of Changes</b>	Distributors should list all significant changes and changes in assumptions in the generic work form affecting the LRAMVA.
<b>Tab 2. LRAMVA Threshold</b>	Distributors should use the tables to display the LRAMVA threshold amounts as approved at a rate class level. This should be taken from the LDC's most recently approved cost of service application.
<b>Tab 3. Distribution Rates</b>	Distributors should complete the tables with rate class specific distribution rates and adjustments as applicable.
<b>Tabs 4 and 5 (2011-2020)</b>	<p>Distributors should complete the lost revenue calculation for 2011-2014 program years and 2015-2020 program years, as applicable, by undertaking the following:</p> <ul style="list-style-type: none"> <li>o Input or manually link the savings, adjustments and program savings persistence data from Tab 7 (Persistence Report) to Tabs 4 and 5. As noted earlier, persistence data is available upon request from the IESO.</li> <li>o Ensure that the IESO verified savings adjustments apply to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table.</li> <li>o Confirm the monthly multipliers applied to demand savings. If a different monthly multiplier is used than what was confirmed in the LRAMVA Report, provide rationale in Tab 1-a and highlight the new monthly multiplier that has been used.</li> <li>o Input the rate class allocations by program and year to allocate actual savings to customers. If a different allocation is proposed for adjustments, LDCs must provide the supporting rationale in Tab 1-a and highlight the change.</li> <li>o Provide assumptions about the year(s) in which persistence is captured in the load forecast via the "Notes" section of each table and adjust what is included in the LRAMVA totals, as appropriate.</li> </ul>
<b>Tab 6. Carrying Charges</b>	Distributors are requested to calculate carrying charges based on the methodology provided in the work form. This includes updating Table 6 as new prescribed interest rates for deferral and variance accounts become available and entering any collected interest amounts into the "Amounts Cleared" row to calculate outstanding variances on carrying charges.
<b>Tab 7. Persistence Report</b>	Persistence savings report(s) provided by the IESO should be included for the relevant years in the LRAMVA work form. Tab 7 has been created consistently with the IESO's persistence report.
<b>Tab 8. Streetlighting</b>	A tab is provided to ensure LDCs include documentation or data to support projects whose program savings were not provided by the IESO (i.e., streetlighting projects).



# LRAMVA Work Form: Checklist and Schematic

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results and Participation and Cost Report. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

**LRAMVA (\$) = (Actual Net CDM Savings - Forecast CDM Savings) x Distribution Volumetric Rate + Carrying Charges from LRAMVA balance**

**Legend**

Drop Down List (Blue)

**Important Checklist**

Yes	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Yes	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Yes	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
<b>Actual Incremental CDM Savings by Initiative</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
<b>- Forecast Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges (\$) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			



## LRAMVA Work Form: Summary Tab

<b>Legend</b>	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

**LDC Name** Waterloo North Hydro Inc.

**Application Details**

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

**A. Previous LRAMVA Application**

Previous LRAMVA Application (EB#)	EB-2020-0059
Application of Previous LRAMVA Claim	2021 COS Application
Period of LRAMVA Claimed in Previous Application	2015-2018
Amount of LRAMVA Claimed in Previous Application	\$ 1,404,911.00

**B. Current LRAMVA Application**

Current LRAMVA Application (EB#)	EB-2021-0062
Application of Current LRAMVA Claim	2022 IRM Application
Period of New LRAMVA in this Application	2019-2020
Period of Rate Recovery (# years)	1

**C. Documentation of Changes**

Original Amount	
Amount for Final Disposition	

Actual Lost Revenues (\$)	A	\$	1,024,955
Forecast Lost Revenues (\$)	B	\$	321,299
Carrying Charges (\$)	C	\$	12,758
LRAMVA (\$) for Account 1568	A-B+C	\$	716,415

**Table 1-a. LRAMVA Totals by Rate Class**

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

**NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.**

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$0	\$0	\$0
GS <50 kW	kWh	\$82,535	\$1,496	\$84,031
GS >50 kW	kW	\$639,957	\$11,603	\$651,561
Large User	kW	-\$18,835	-\$341	-\$19,176
Street Lighting	kW	\$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
<b>Total</b>		<b>\$703,657</b>	<b>\$12,758</b>	<b>\$716,415</b>

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

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

Description	LRAMVA Previously Claimed	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting											Total	
		kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0			
2011 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2012 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2013 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2014 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2015 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2016 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2017 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2018 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2019 Actuals	<input type="checkbox"/>	\$0.00	\$101,912.12	\$400,137.04	\$6,908.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019 Forecast		\$0.00	(\$60,910.53)	(\$82,106.82)	(\$16,242.54)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2020 Actuals		\$0.00	\$103,550.96	\$405,429.45	\$7,017.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 Forecast		\$0.00	(\$62,017.99)	(\$83,502.22)	(\$16,518.70)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
Carrying Charges		\$0.00	\$1,496.13	\$11,603.20	(\$340.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total LRAMVA Balance</b>		<b>\$0</b>	<b>\$84,031</b>	<b>\$651,561</b>	<b>-\$19,176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$716,415</b>

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



# LRAMVA Work Form: Summary of Changes

**Legend**

- User Inputs (Green)
- Drop Down List (Blue)
- Instructions (Grey)

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

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

No.	Tab	Cell Reference	Description	Rationale
1	5. 2015-2020 LRAM	B277	Home Depot Home Appliance Market Uplift Conservation Fund Pilot	Added program to listing as WNHI had lost revenue from this program
2	5. 2015-2020 LRAM	B280	Small & Medium Business Energy Management System LDC Innovation Fund Pilot Program	Added program to listing as WNHI had lost revenue from this program
3	5. 2015-2020 LRAM	B466	Small & Medium Business Energy Management System LDC Innovation Fund Pilot Program	Added program to listing as WNHI had lost revenue from this program
4	5. 2015-2020 LRAM	B483	Save on Energy Instant Discount Program	Added program to listing as WNHI had lost revenue from this program
5	5. 2015-2020 LRAM	B520	Save on Energy Energy Performance Program for Multi-Site Customers	Added program to listing as WNHI had lost revenue from this program
6	5. 2015-2020 LRAM	B523	Whole Home Pilot Program	Added program to listing as WNHI had lost revenue from this program
7	5. 2015-2020 LRAM	B502	Save on Energy Retrofit Program	Separated Streetlighting savings per 8. Streetlighting
8	5. 2015-2020 LRAM	B681	Save on Energy Instant Discount Program	Added program to listing as WNHI had lost revenue from this program
9				
10				
etc.				

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

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

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



## LRAMVA Work Form: Forecast Lost Revenues

Version 6.0 (2022)

**Legend**

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

**Table 2-a. LRAMVA Threshold**

2016

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
		kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	14,950,000	2,793,968	3,691,547	6,337,140	2,127,345										
kW	19,521			15,626	3,895										
Summary		2,793,968	3,691,547	15,626	3,895	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold Projected 2016 CDM Savings, 2016-2020  
 Source of Threshold 2016 Settlement Agreement, p. 19 (Table 8)

**Table 2-b. LRAMVA Threshold**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
		kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold   
 Source of Threshold 20XX Settlement Agreement, p. X

**Table 2-c. Inputs for LRAMVA Thresholds**

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
		kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019	2016	2,793,968	3,691,547	15,626	3,895	0	0	0	0	0	0	0	0	0	0
2020	2016	2,793,968	3,691,547	15,626	3,895	0	0	0	0	0	0	0	0	0	0

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

**LRAMVA Work Form:  
Distribution Rates**

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

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

Billing Unit	EB-2009-XXXX	EB-2010-XXXX	EB-2011-XXXX	EB-2012-XXXX	EB-2013-XXXX	EB-2014-XXXX	EB-2015-XXXX	EB-2016-XXXX	EB-2017-XXXX	EB-2018-XXXX	EB-2019-0074	EB-2019-0071	EB-2020-XXXX
Rate Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Period 1 (# months)											0	0	
Period 2 (# months)	12	12	12	12	12	12	12	12	12	12	12	12	12
<b>Residential</b>	kWh										\$ -	\$ -	
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS &lt;50 kW</b>	kWh										\$ 0.0165	\$ 0.0168	
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0165	\$ 0.0168	
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0165	\$ 0.0168	
<b>GS &gt;50 kW</b>	kW										\$ 5.2545	\$ 5.3438	
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.2545	\$ 5.3438	
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.2545	\$ 5.3438	
<b>Large User</b>	kW										\$ 4.1701	\$ 4.2410	
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.1701	\$ 4.2410	
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.1701	\$ 4.2410	
<b>Street Lighting</b>	kW										\$ 9.7264	\$ 9.8917	
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.7264	\$ 9.8917	
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.7264	\$ 9.8917	
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>0</b>													
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

**Table 3-a. Distribution Rates by Rate Class**

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

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

Year	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
	kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0
2011	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2018	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2019	\$0.0000	\$0.0165	\$5.2545	\$4.1701	\$9.7264	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2020	\$0.0000	\$0.0168	\$5.3438	\$4.2410	\$9.8917	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

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

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

**Legend**

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

**Instructions**

- LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2011-2014.
- Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template applies to all LDCs.
- The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the IESO report.
- LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template applies to all LDCs.
- The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-

- Tables**
- [Table 4-a. 2011 Lost Revenues](#)
  - [Table 4-b. 2012 Lost Revenues](#)
  - [Table 4-c. 2013 Lost Revenues](#)
  - [Table 4-d. 2014 Lost Revenues](#)

**Table 4-a. 2011 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														Total
		2011	2011	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting										
<b>Consumer Program</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0	0
Actual CDM Savings in 2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2011				\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Lost Revenue in 2011 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Forecast Lost Revenues in 2011				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2011																		\$0.00
2011 Savings Persisting in 2012				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2013				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2014				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

No lost revenues from this year have been entered since all savings have been captured in prior LRAMVA claims.

**Table 4-b. 2012 Lost Revenues Work Form**

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														Total
		2012	2012	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting										
<b>Consumer Program</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0	0
Actual CDM Savings in 2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2012				\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Lost Revenue in 2012 from 2011 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2012 from 2012 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2012</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Forecast Lost Revenues in 2012</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>LRAMVA in 2012</b>																<b>\$0.00</b>
2012 Savings Persisting in 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012 Savings Persisting in 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

No lost revenues from this year have been entered since all savings have been captured in prior LRAMVA claims.

Table 4-c. 2013 Lost Revenues Work Form [Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total
		2013	2013	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
<b>Consumer Program</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	
Actual CDM Savings in 2013		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2013				0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2013				\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Lost Revenue in 2013 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lost Revenue in 2013 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lost Revenue in 2013 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Lost Revenues in 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Forecast Lost Revenues in 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>LRAMVA in 2013</b>																<b>\$0.00</b>	
2013 Savings Persisting in 2014				0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	

No lost revenues from this year have been entered since all savings have been captured in prior LRAMVA claims.

Table 4-d. 2014 Lost Revenues Work Form [Return to Top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total
		2014	2014	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
<b>Consumer Program</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	
Actual CDM Savings in 2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2014				0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2014				\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Lost Revenue in 2014 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lost Revenue in 2014 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lost Revenue in 2014 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lost Revenue in 2014 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Lost Revenues in 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Forecast Lost Revenues in 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>LRAMVA in 2014</b>																<b>\$0.00</b>	
2014 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	

No lost revenues from this year have been entered since all savings have been captured in prior LRAMVA claims.



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

**Legend**

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

**Instructions**

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost savings adjustments apply back to the program year it relates to. For example, savings  
 2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings  
 3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly  
 4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic  
 5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence

**Tables**

- [Table 5-a. 2015 Lost Revenues](#)
- [Table 5-b. 2016 Lost Revenues](#)
- [Table 5-c. 2017 Lost Revenues](#)
- [Table 5-d. 2018 Lost Revenues](#)
- [Table 5-e. 2019 Lost Revenues](#)
- [Table 5-f. 2020 Lost Revenues](#)

**Table 5-a. 2015 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														Total
		2015	2015	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting										
<b>Legacy Framework</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0	
<b>Residential Program</b>																		
1	Coupon Initiative	Verified	625,153	40	100.00%													100%
	Adjustment to 2015 savings	True-up	123,362	8	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2	Bi-Annual Retailer Event Initiative	Verified	924,518	62	100.00%													100%
	Adjustment to 2015 savings	True-up	9,563	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Appliance Retirement Initiative	Verified	25,042	4	100.00%													100%
	Adjustment to 2015 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	HVAC Incentives Initiative	Verified	601,882	317	100.00%													100%
	Adjustment to 2015 savings	True-up	15,841	8	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5	Residential New Construction and Major	Verified	71,414	17	100.00%													100%
	Adjustment to 2015 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Commercial &amp; Institutional Program</b>																		
6	Energy Audit Initiative	Verified	712,705	152	0.00%	0.00%	100.00%											100%
	Adjustment to 2015 savings	True-up	47,959	10	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	Efficiency: Equipment Replacement	Verified	10,081,620	1,257	0.00%	9.58%	85.24%	5.18%										100%
	Incentive Initiative	Verified																
	Adjustment to 2015 savings	True-up	78,668	5	0.00%	9.58%	85.24%	5.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Direct Install Lighting and Water Heating	Verified	152,927	37	0.00%	100.00%	0.00%	0.00%										100%
	Initiative	Verified																

	Adjustment to 2015 savings	True-up	-60,436	-15	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	New Construction and Major Renovation Initiative	Verified	264,840	77	0.00%	0.00%	100.00%											100%
	Adjustment to 2015 savings	True-up	12,864	26	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Existing Building Commissioning Incentive Initiative	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Industrial Program</b>																	
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative	Verified	120,403	42	0.00%	0.00%	100.00%											100%
	Adjustment to 2015 savings	True-up	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Low Income Program</b>																	
14	Low Income Initiative	Verified	13,764	1	100.00%													100%
	Adjustment to 2015 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Other</b>																	
15	Aboriginal Conservation Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Program Enabled Savings	Verified	136,181	110	0.00%	0.00%	100.00%											100%
	Adjustment to 2015 savings	True-up	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Conservation Fund Pilots</b>																	
17	Conservation Fund Pilot - EnerNOC	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Loblaws Pilot	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Conservation Fund Pilot - SEG	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Social Benchmarking Pilot	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Conservation First Framework</b>																	
	<b>Residential Province-Wide Programs</b>																	
21	Save on Energy Coupon Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	Save on Energy Heating and Cooling Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	Save on Energy New Construction Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	Save on Energy Home Assistance Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Non-Residential Province-Wide Programs</b>																	
25	Save on Energy Audit Funding Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Save on Energy Retrofit Program	Verified	0	0	0.00%	0.00%	100.00%											100%
	Adjustment to 2015 savings	True-up	99,485	11	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Save on Energy Small Business Lighting Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	Save on Energy High Performance New Construction Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	Save on Energy Existing Building Commissioning Program	Verified																0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

30	Save on Energy Process & Systems Upgrades Program	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
31	Save on Energy Monitoring & Targeting Program	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
32	Save on Energy Energy Manager Program	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Local &amp; Regional Programs</b>																			
33	Business Refrigeration Local Program	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34	First Nation Conservation Local Program	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
35	Social Benchmarking Local Program	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Pilot Programs</b>																			
36	Enersource Hydro Mississauga Inc. - Performance-Based Conservation Pilot Program - Conservation Fund	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	EnWin Utilities Ltd. - Building Optimization Pilot	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	EnWin Utilities Ltd. - Re-Invest Pilot	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	Horizon Utilities Corporation - ECM Furnace Motor Pilot	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	Horizon Utilities Corporation - Social Benchmarking Pilot	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
42	Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	Kitchener-Wilmot Hydro Inc. - Pilot - DCKV	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	Niagara-on-the-Lake Hydro Inc. - Direct Install Energy Efficiency Measures for the Agricultural Sector	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	Oakville Hydro Electricity Distribution Inc. - Direct Install - Hydronic	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
46	Oakville Hydro Electricity Distribution Inc. - Direct Install - RTU Controls	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
47	Toronto Hydro-Electric System Limited - Direct Install - Hydronic (Pilot Savings)	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	Toronto Hydro-Electric System Limited - Direct Install - RTU Controls (Pilot Savings)	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
49	Toronto Hydro-Electric System Limited - PFP - Large (Pilot Savings)	Verified																	0%
	Adjustment to 2015 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

<b>Actual CDM Savings in 2015</b>		<b>14,057,755</b>	<b>2,170</b>	<b>2,410,539</b>	<b>1,065,847</b>	<b>16,725</b>	<b>784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Forecast CDM Savings in 2015</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Distribution Rate in 2015		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Lost Revenue in 2015 from 2011 programs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2012 programs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2013 programs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2014 programs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2015 programs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2015</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Forecast Lost Revenues in 2015</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>LRAMVA in 2015</b>																	<b>\$0.00</b>
2015 Savings Persisting in 2016		2,381,269	1,065,848	16,701	784	0	0	0	0	0	0	0	0	0	0	0	0
2015 Savings Persisting in 2017		2,380,593	1,065,848	16,701	784	0	0	0	0	0	0	0	0	0	0	0	0
2015 Savings Persisting in 2018		2,379,812	1,070,096	16,721	786	0	0	0	0	0	0	0	0	0	0	0	0
2015 Savings Persisting in 2019		2,367,084	1,070,096	16,721	786	0	0	0	0	0	0	0	0	0	0	0	0
2015 Savings Persisting in 2020		2,354,875	1,070,096	16,613	786	0	0	0	0	0	0	0	0	0	0	0	0

Note: LDC to make note of key assumptions included above

Table 5-b. 2016 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total
		2016	2016	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
<b>Legacy Framework</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0
<b>Residential Program</b>																	
1	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Commercial &amp; Institutional Program</b>																	
6	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Industrial Program</b>																	
11	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Verified																0%
	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Low Income Program</b>																	
14	Verified																0%



	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	<b>Other</b>																		
15	Aboriginal Conservation Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Program Enabled Savings	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Conservation Fund Pilots</b>																		
17	Conservation Fund Pilot - EnerNOC	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
add	Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	Verified	831	0	100.00%														
	Adjustment to 2016 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
add	Small & Medium Business Energy Management System LDC Innovation Fund Pilot Program	Verified	30,549	6	0.00%	100.00%	0.00%												
	Adjustment to 2016 savings	True-up	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	Loblaws Pilot	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Conservation Fund Pilot - SEG	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Social Benchmarking Pilot	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Conservation First Framework</b>																		
	<b>Residential Province-Wide Programs</b>																		
21	Save on Energy Coupon Program	Verified	4,554,678	295	100.00%														100%
	Adjustment to 2016 savings	True-up	591,381	38	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	Save on Energy Heating and Cooling Program	Verified	1,095,171	324	100.00%														100%
	Adjustment to 2016 savings	True-up	6,793	2	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	Save on Energy New Construction Program	Verified	13,845	2	100.00%														100%
	Adjustment to 2016 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	Save on Energy Home Assistance Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Non-Residential Province-Wide Programs</b>																		
25	Save on Energy Audit Funding Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Save on Energy Retrofit Program	Verified	5,109,557	855	0.00%	23.70%	76.05%	0.25%											100%
	Adjustment to 2016 savings	True-up	3,813,170	547	0.00%	23.70%	76.05%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Save on Energy Small Business Lighting Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	Save on Energy High Performance New Construction Program	Verified	0	0	0.00%	0.00%	100.00%												100%
	Adjustment to 2016 savings	True-up	483,359	158	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	Save on Energy Existing Building Commissioning Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	Save on Energy Process & Systems Upgrades Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	Save on Energy Monitoring & Targeting Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	Save on Energy Energy Manager Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Local &amp; Regional Programs</b>																		
33	Business Refrigeration Local Program	Verified																	0%
	Adjustment to 2016 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

34	First Nation Conservation Local Program Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
35	Social Benchmarking Local Program Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
<b>Pilot Programs</b>																				
36	Enersource Hydro Mississauga Inc. - Performance-Based Conservation Pilot Program - Conservation Fund Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
37	EnWin Utilities Ltd. - Building Optimization Pilot Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
38	EnWin Utilities Ltd. - Re-Invest Pilot Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
39	Horizon Utilities Corporation - ECM Furnace Motor Pilot Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
40	Horizon Utilities Corporation - Social Benchmarking Pilot Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
41	Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
42	Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
43	Kitchener-Wilmot Hydro Inc. - Pilot - DCKV Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
44	Niagara-on-the-Lake Hydro Inc. - Direct Install Energy Efficiency Measures for the Agricultural Sector Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
45	Oakville Hydro Electricity Distribution Inc. - Direct Install - Hydronic Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
46	Oakville Hydro Electricity Distribution Inc. - Direct Install - RTU Controls Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
47	Toronto Hydro-Electric System Limited - Direct Install - Hydronic (Pilot Savings) Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
48	Toronto Hydro-Electric System Limited - Direct Install - RTU Controls (Pilot Savings) Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
49	Toronto Hydro-Electric System Limited - PFP - Large (Pilot Savings) Adjustment to 2016 savings	Verified True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0%		
<b>Actual CDM Savings in 2016</b>			<b>15,699,334</b>	<b>2,227</b>	<b>6,262,699</b>	<b>2,145,235</b>	<b>14,691</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>Forecast CDM Savings in 2016</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Distribution Rate in 2016					\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
Lost Revenue in 2016 from 2011 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lost Revenue in 2016 from 2012 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2016 from 2013 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2016 from 2014 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2016 from 2015 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2016 from 2016 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2016</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Forecast Lost Revenues in 2016</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>LRAMVA in 2016</b>																		<b>\$0.00</b>		
2016 Savings Persisting in 2017					6,262,699	2,145,235	14,691	42	0	0	0	0	0	0	0	0	0	0		
2016 Savings Persisting in 2018					6,262,699	2,141,554	14,727	42	0	0	0	0	0	0	0	0	0	0		

2016 Savings Persisting in 2019	6,262,699	2,138,021	14,672	42	0	0	0	0	0	0	0	0	0	0	0	0
2016 Savings Persisting in 2020	6,262,699	2,138,021	14,672	42	0	0	0	0	0	0	0	0	0	0	0	0

Note: LDC to make note of key assumptions included above

Table 5-c. 2017 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total	
		2017	2017	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting										
				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0	
<b>Legacy Framework</b>																		
<b>Residential Program</b>																		
1	Coupon Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Bi-Annual Retailer Event Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Appliance Retirement Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	HVAC Incentives Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Residential New Construction and Major Renovation Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Commercial &amp; Institutional Program</b>																		
6	Energy Audit Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Efficiency: Equipment Replacement Incentive Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Direct Install Lighting and Water Heating Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	New Construction and Major Renovation Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Existing Building Commissioning Incentive Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Industrial Program</b>																		
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Low Income Program</b>																		
14	Low Income Initiative	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Other</b>																		
15	Aboriginal Conservation Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Program Enabled Savings	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Conservation Fund Pilots</b>																		
17	Conservation Fund Pilot - EnerNOC	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
add	Small & Medium Business Energy Management System LDC Innovation Fund Pilot Program	Verified	302,795	55	0.00%	100.00%	0.00%											

	Adjustment to 2017 savings	True-up	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
18	Loblaws Pilot	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Conservation Fund Pilot - SEG	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	Social Benchmarking Pilot	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Conservation First Framework</b>																	
	<b>Residential Province-Wide Programs</b>																	
21	Save on Energy Coupon Program	Verified	5,148,358	356	100.00%													100%
	Adjustment to 2017 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
add	Save on Energy Instant Discount Program	Verified	4,246,409	291	100.00%													100%
	Adjustment to 2017 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	Save on Energy Heating and Cooling Program	Verified	1,024,189	297	100.00%													100%
	Adjustment to 2017 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	Save on Energy New Construction Program	Verified	47,606	12	100.00%													100%
	Adjustment to 2017 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	Save on Energy Home Assistance Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Non-Residential Province-Wide Programs</b>																	
25	Save on Energy Audit Funding Program	Verified	65,334	3	0.00%	0.00%	100.00%											100%
	Adjustment to 2017 savings	True-up	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Save on Energy Retrofit Program	Verified	10,991,984	1,835	0.00%	8.69%	88.83%	2.48%										100%
	Adjustment to 2017 savings	True-up		-2	0.00%	8.69%	88.83%	2.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26b	Save on Energy Retrofit Program - Streetlight only	Verified	3,833,901	0	0.00%	0.00%	0.00%	0.00%	100.00%									100%
	Adjustment to 2017 savings	True-up	0	0	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Save on Energy Small Business Lighting Program	Verified			0.00%	0.00%	0.00%	0.00%										0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	Save on Energy High Performance New Construction Program	Verified	669,158	95	0.00%	0.00%	100.00%											100%
	Adjustment to 2017 savings	True-up	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	Save on Energy Existing Building Commissioning Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	Save on Energy Process & Systems Upgrades Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	Save on Energy Monitoring & Targeting Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	Save on Energy Energy Manager Program	Verified	5,221	0	0.00%	0.00%	100.00%											100%
	Adjustment to 2017 savings	True-up	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
add	Save on Energy Energy Performance Program for Multi-Site Customers	Verified	325,911	0	0.00%	0.00%	100.00%											100%
	Adjustment to 2017 savings	True-up	0	0	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
add	Whole Home Pilot Program	Verified	108,123	19	100.00%													100%
	Adjustment to 2017 savings	True-up	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Local &amp; Regional Programs</b>																	
33	Business Refrigeration Local Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	First Nation Conservation Local Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	Social Benchmarking Local Program	Verified																0%
	Adjustment to 2017 savings	True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Pilot Programs																			
36	Enersource Hydro Mississauga Inc. - Performance-Based Conservation Pilot Program - Conservation Fund Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
37	EnWin Utilities Ltd. - Building Optimization Pilot Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
38	EnWin Utilities Ltd. - Re-Invest Pilot Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
39	Horizon Utilities Corporation - ECM Furnace Motor Pilot Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
40	Horizon Utilities Corporation - Social Benchmarking Pilot Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
41	Hydro Ottawa Limited - Conservation Voltage Regulation (CVR) Leveraging AMI Data Pilot Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
42	Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
43	Kitchener-Wilmot Hydro Inc. - Pilot - DCKV Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
44	Niagara-on-the-Lake Hydro Inc. - Direct Install Energy Efficiency Measures for the Agricultural Sector Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
45	Oakville Hydro Electricity Distribution Inc. - Direct Install - Hydronic Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
46	Oakville Hydro Electricity Distribution Inc. - Direct Install - RTU Controls Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
47	Toronto Hydro-Electric System Limited - Direct Install - Hydronic (Pilot Savings) Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	Toronto Hydro-Electric System Limited - Direct Install - RTU Controls (Pilot Savings) Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
49	Toronto Hydro-Electric System Limited - PFP - Large (Pilot Savings) Adjustment to 2017 savings	Verified																0%	
		True-up			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Actual CDM Savings in 2017</b>			<b>26,768,989</b>	<b>2,961</b>	<b>10,574,685</b>	<b>1,257,998</b>	<b>20,715</b>	<b>546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Forecast CDM Savings in 2017</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Distribution Rate in 2017					\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00	
Lost Revenue in 2017 from 2011 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2012 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2013 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2014 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2015 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2016 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2017 programs					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2017</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Forecast Lost Revenues in 2017</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>LRAMVA in 2017</b>																		<b>\$0.00</b>	
2017 Savings Persisting in 2018					8,393,283	1,264,922	21,003	554	0	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2019					8,393,283	1,263,802	21,003	554	0	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2020					8,393,283	1,263,556	21,003	554	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-d. 2018 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total
		2018	2018	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
<b>Legacy Framework</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0
Actual CDM Savings in 2018		16,459,025	2,761	2,678,447	1,708,331	23,807	276	0	0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2018				\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Lost Revenue in 2018 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2015 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2016 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2017 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2018 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2018</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Forecast Lost Revenues in 2018				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>LRAMVA in 2018</b>																	<b>\$0.00</b>
2018 Savings Persisting in 2019				2,672,554	1,704,572	23,755	275	0	0	0	0	0	0	0	0	0	0
2018 Savings Persisting in 2020				2,652,958	1,692,074	23,581	273	0	0	0	0	0	0	0	0	0	0

Note: LDC to make note of key assumptions included above

Table 5-e. 2019 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total
		2019	2019	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
<b>Legacy Framework</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0
Actual CDM Savings in 2019		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2019				2,793,968	3,691,547	15,626	3,895	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2019				\$0.00000	\$0.01650	\$5.25450	\$4.17010	\$9.72640	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Lost Revenue in 2019 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2015 programs				\$0.00	\$17,656.59	\$87,861.56	\$3,276.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,794.61
Lost Revenue in 2019 from 2016 programs				\$0.00	\$35,277.35	\$77,096.13	\$175.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,548.62
Lost Revenue in 2019 from 2017 programs				\$0.00	\$20,852.74	\$110,359.51	\$2,308.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133,520.55
Lost Revenue in 2019 from 2018 programs				\$0.00	\$28,125.44	\$124,819.84	\$1,148.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$154,093.83
Lost Revenue in 2019 from 2019 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2019</b>				<b>\$0.00</b>	<b>\$101,912.12</b>	<b>\$400,137.04</b>	<b>\$6,908.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$508,957.60</b>
Forecast Lost Revenues in 2019				\$0.00	\$60,910.53	\$82,106.82	\$16,242.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,259.88
<b>LRAMVA in 2019</b>																	<b>\$349,697.72</b>
2019 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	0

No program data added to 2019 per EB-2020-0059, section 3.1 - page 29: "...WNH agrees to not seek LRAMVA for CDM savings in the 2021 Test Year and agrees to not claim LRAMVA related to any new savings from the years of 2019 and 2020"

Table 5-f. 2020 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA													Total
		2020	2020	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting									
<b>Legacy Framework</b>				kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0	0
Actual CDM Savings in 2020		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2020				2,793,968	3,691,547	15,626	3,895	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2020				\$0.00000	\$0.01680	\$5.34380	\$4.24100	\$9.89170	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Lost Revenue in 2020 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2015 programs				\$0.00	\$17,977.62	\$88,777.64	\$3,332.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,087.41
Lost Revenue in 2020 from 2016 programs				\$0.00	\$35,918.76	\$78,406.37	\$178.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,503.25
Lost Revenue in 2020 from 2017 programs				\$0.00	\$21,227.74	\$112,235.06	\$2,347.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,810.35
Lost Revenue in 2020 from 2018 programs				\$0.00	\$28,426.84	\$126,010.38	\$1,159.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$155,596.72
Lost Revenue in 2020 from 2019 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2020 programs				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2020</b>				<b>\$0.00</b>	<b>\$103,550.96</b>	<b>\$405,429.45</b>	<b>\$7,017.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$515,997.74</b>

Forecast Lost Revenues in 2020	\$0.00	\$62,017.99	\$83,502.22	\$16,518.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$162,038.90
LRAMVA in 2020															\$353,958.84

No program data added to 2019 per EB-2020-0059, section 3.1 - page 29: "...WNH agrees to not seek LRAMVA for CDM savings in the 2021 Test Year and agrees to not claim LRAMVA related to any new savings from the years of 2019 and 2020"

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# LRAMVA Work Form: Carrying Charges by Rate Class

Legend

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

Instructions

1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.
2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.
3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts included in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

Table 6. Prescribed Interest Rates

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%
2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	2.45%
2019 Q2	2.18%
2019 Q3	2.18%
2019 Q4	2.18%
2020 Q1	2.18%
2020 Q2	2.18%
2020 Q3	0.57%
2020 Q4	0.57%
2021 Q1	0.57%
2021 Q2	0.57%
2021 Q3	0.57%
2021 Q4	0.57%
2022 Q1	
2022 Q2	
2022 Q3	
2022 Q4	
2023 Q1	
2023 Q2	
2023 Q3	
2023 Q4	
2024 Q1	
2024 Q2	
2024 Q3	
2024 Q4	
2025 Q1	
2025 Q2	
2025 Q3	
2025 Q4	

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

[Go to Tab 1: Summary](#)

Month	Period	Quarter	Monthly Rate	Residential	GS <50 kW	GS >50 kW	Large User	Street Lighting	Total
Jan-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2011</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Amount Cleared</b>									
<b>Opening Balance for 2012</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2012</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Amount Cleared</b>									
<b>Opening Balance for 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Amount Cleared</b>									
<b>Opening Balance for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Amount Cleared</b>									
<b>Opening Balance for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Jan-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00











## LRAMVA Work Form: Documentation for Streetlighting Projects

**Legend**

User Inputs (Green)

**Instructions**

Please provide documentation and/or data to substantiate program savings that were not provided in the IESO's verified results reports (i.e., streetlighting projects).

Distributors are encouraged to provide data in the following format, and complete a separate set of following tables for each project. The tables below are meant to be an example. Distributors should complete the tables based on the actual project details. Please create the necessary links to Tab 4/5 and tabulations within this LRAMVA workform to calculate the LRAMVA amounts. Alternatively, LDCs may submit a separate attachment with the project level details for billed demand by type of bulb.

**Table 8-a: Summary of energy savings attributed to street lighting projects in IESO results**

Municipality	Program	Gross Energy (kWh)	Net-to-Gross	Net Energy Savings by Year (kWh)											
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
The Corporation of the Township of Woolwich 1	2017	500,188	87.4%	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09	480,892.09
Corporation of the Township of Wellesley	2017	173,648	87.4%	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24	151,689.24
The Corporation of the City of Waterloo	2017	3,055,661	87.4%	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82	2,670,800.82
Region of Waterloo	2017	656,566	87.4%	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95	530,518.95
The Corporation of the Township of Woolwich 2	2017	6,279	87.4%	-	-	5,488.16	5,488.16	5,488.16	5,488.16	5,488.16	5,488.16	5,488.16	5,488.16	5,488.16	5,488.16
The Corporation of the Township of Woolwich 3	2017	8,463	87.4%	-	-	7,397.09	7,397.09	7,397.09	7,397.09	7,397.09	7,397.09	7,397.09	7,397.09	7,397.09	7,397.09
<b>Total</b>				<b>3,833,901.10</b>	<b>3,833,901.10</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>	<b>3,846,786.35</b>
<b>Included in Persistence Reports under:</b>															
<b>Save on Energy Retrofit Program</b>															
				<b>14,825,885.00</b>	<b>14,905,560.00</b>	<b>14,905,560.00</b>	<b>14,902,723.00</b>	<b>14,902,723.00</b>	<b>14,031,397.00</b>	<b>14,031,397.00</b>	<b>14,031,397.00</b>	<b>14,031,397.00</b>	<b>13,687,373.00</b>	<b>13,687,373.00</b>	<b>13,687,373.00</b>
<b>Separated Programs for 5, 2015-2020 LRAM:</b>															
<b>Save on Energy Retrofit Program - No SL</b>															
				10,991,883.90	11,077,658.90	11,058,773.65	11,055,936.65	11,055,936.65	10,184,610.65	10,184,610.65	10,184,610.65	10,184,610.65	9,840,186.65	9,840,186.65	9,840,186.65
<b>Save on Energy Retrofit Program - SL Only</b>															
				3,833,901.10	3,833,901.10	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35	3,846,786.35
<b>Total</b>				<b>14,825,885.00</b>	<b>14,905,560.00</b>	<b>14,905,560.00</b>	<b>14,902,723.00</b>	<b>14,902,723.00</b>	<b>14,031,397.00</b>	<b>14,031,397.00</b>	<b>14,031,397.00</b>	<b>14,031,397.00</b>	<b>13,687,373.00</b>	<b>13,687,373.00</b>	<b>13,687,373.00</b>

# **Attachment F**

## **2022 IRM Checklist**

# 2022 IRM Checklist

Name of LDC  
EB-2021-0062

Date: Aug 18, 2021

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.1.2 Components of the Application Filing</b>		
2	Manager's summary documenting and explaining all rate adjustments requested	Yes
2	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	1.0a - 1.5
3	Completed Rate Generator Model and supplementary work forms, Excel and PDF	2.1 - Att A
3	Current tariff sheet, PDF	2.2 - Att C
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	2.0 - Att C, D
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	2.3
3	Distributor's internet address	1.0e
3	Statement confirming accuracy of billing determinants pre-populated in model	2.5
3	Text searchable PDF format for all documents	Yes
3	An Excel version of the IRM Checklist	Yes
<b>3.2.2 Revenue to Cost Ratio Adjustments</b>		
6	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
<b>3.2.3 Rate Design for Residential Electricity Customers</b>		
<b>Applicable only to distributors that have not completed the residential rate design transition</b>		
7	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
7	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
<b>3.2.4 Electricity Distribution Retail Transmission Service Rates</b>		
<b>No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB</b>		
<b>3.2.5 Review and Disposition of Group 1 DVA Balances</b>		
8	Justification if any account balance in excess of the threshold should not be disposed	N/A
8	Completed Tab 3 - continuity schedule in Rate Generator Model	Yes
8 - 9	If Group 1 balances were last approved on an interim basis and adjustments have been made to the approved balances, a distributor needs to complete the continuity schedule starting from the last balances approved on a final basis	Yes
9	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	2.7
9	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"	2.7
9 - 10	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	2.7
<b>3.2.5.1 Wholesale Market Participants</b>		
10	Separate rate riders established to recover balances in RSVAs from Wholesale Market Participants, who must not be allocated balances related to charges for which WMPs settle directly with the IESO	Yes
<b>3.2.5.2 Global Adjustment</b>		
11	Separate GA rate rider established (variable charge) applicable to Non-RPP Class B customers when clearing balances in the GA Variance Account	Yes
11	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	2.11 - Att B
<b>3.2.5.3 Commodity Accounts 1588 and 1589</b>		
12	Confirmation of implementation of the OEB's February 21, 2019 guidance effective from January 1, 2019 when requesting final disposition for the first time following implementation of the Accounting Guidance	2.11
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	Certification of Evidence - Distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition	2.13
<b>3.2.5.4 Capacity Based Recovery (CBR)</b>		
13 - 14	Disposition proposed for Account 1580 sub-account CBR Class B in accordance with the OEB's CBR Accounting Guidance. - Embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the Rate Generator model, distributors must indicate whether they had Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated - For disposition of Account 1580 sub-account CBR Class A, distributors must follow the OEB's CBR accounting guidance, which results in balances disposed outside of a rate proceeding - The Rate Generator model allocates the portion of Account 1580 sub-account CBR Class B to customers who transitioned between Class A and Class B based on consumption	2.8 - Att A
<b>3.2.5.5 Disposition of Account 1595</b>		
14	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	2.14
15	Account 1595 Analysis Workform completed for distributors who meet the requirements for disposition of residual balances in 1595 sub-accounts (and are seeking disposition)	N/A
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	N/A
<b>3.2.6 Lost Revenue Adjustment Mechanism Variance Account</b>		
16	Completed latest version of LRAMVA Workform in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity	Att E
18	Final Verified Annual Reports if LRAMVA balances are being claimed from CDM programs delivered in 2017 or earlier. Participation and Cost reports in Excel format, made available by the IESO, provided to support LRAMVA balances for programs delivered after January 1, 2018	2.7 - No changes to reports filed in 2021 COS
18	Meet the OEB's requirements related to personal information and commercially sensitive information as stated in the Filing Requirements	Yes
19	Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition	2.7
19	Statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue	2.7
20	Summary table with principal and carrying charges by rate class and resulting rate riders	2.7, Table 2.7b & 2.7c
20	Statement providing the proposed disposition period; rationale provided for disposing the balance in the LRAMVA if significant rate rider is not generated for one or more customer classes	2.7
20	Statement confirming LRAMVA reference amounts, rationale for the distributors circumstances if LRAMVA threshold not used	2.7
20	Rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form)	Included in 2021 COS
20	Statement confirming whether additional documentation was provided in support of projects that were not included in distributor's final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable)	Included in 2021 COS
20 - 21	must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings.  For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information: o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total) o Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program o A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb)	Included in 2021 COS
21	For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information: o The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate o Rationale for net-to-gross assumptions used o Breakdown of billed demand and detailed level calculations in live excel format	Included in 2021 COS
<b>3.2.7 Tax Changes</b>		
22	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A - 2.6
22	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
<b>3.2.8 Z-Factor Claims</b>		
23	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
23	Evidence that costs incurred meet criteria of causation, materiality and prudence In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB for any cost recovery of amounts 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 exposure risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
<b>3.2.8.2 Z-Factor Accounting Treatment</b>		
24	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
<b>3.2.8.3 Recovery of Z-Factor Costs</b>		
24	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
24	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	N/A

## 2022 IRM Checklist

Name of LDC  
EB-2021-0062

Date: Aug 18, 2021

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
24	Residential rate rider to be proposed on fixed basis	N/A
24	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
<b>3.2.9 Off-Ramps</b>		
24	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
24 - 25	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.	N/A
<b>3.3.1 Advanced Capital Module</b>		
4	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
26	Evidence of passing "Means Test"	N/A
26	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
26	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
26	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
<b>3.3.2 Incremental Capital Module</b>		
<b>3.3.2.1 ICM Filing Requirements</b>		
	The following should be provided when filing for incremental capital:	N/A
4	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
28	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
28	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
28	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
28	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
28	Details by project for the proposed capital spending plan for the expected in-service year	N/A
28	Description of the proposed capital projects and expected in-service dates	N/A
28	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
29	Calculation of each incremental project's revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction)	N/A
29	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
29	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
29	An updated DSP is required for any ICM request that is filed beyond the five-year horizon of the distributor's current DSP. Any ICM request that involves a significant increase to a capital budget may need to be supported by a DSP along with customer engagement analysis	N/A