



August 11th, 2016

Via RESS and Courier

Ms. Kirsten Walli, Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms. Walli,

**Re: Electricity Distribution Licence ED-2006-0031
Annual Filing for Electricity Distribution Rates (EB-2016-0077)**

Horizon Utilities Corporation (“Horizon Utilities”) is submitting its second Annual Filing (the “Filing”) to its 5 year Custom Incentive Rate-making (“Custom IR”) Application (EB-2014-0002) to the Ontario Energy Board (“OEB”) for electricity distribution rates (“EDR”) effective January 1, 2017. The Filing has been updated with the annual adjustments, as agreed upon in the Settlement Agreement and the Decision to the Custom IR Application. Generic changes, similar to those included in Incentive Regulation Mechanism (“IRM”) filings have also been included where applicable, as identified in the Settlement Agreement.

Subsequent to the issuance of the Decision and Final Rate Order in Horizon Utilities’ Custom IR Application, the OEB issued the following generic policy changes: i) Distribution Rate Design for Residential Electricity Customers; and ii) New Cost Allocation Policy for Street Lighting Rate Class; and implemented the Ontario Electricity Support Program (“OESP”). Horizon Utilities has implemented these changes, which are applicable to all distributors, and included them in the Filing.

The Filing includes the Application; the Manager’s Summary; and live versions of the following models:

- 1) Revenue Requirement Work Form
- 2) Income Tax/PILs Work Form
- 3) Deferral and Variance Account (Continuity Schedule) Work Form
- 4) 2017 RTSR Work Form
- 5) Cost Allocation Model

The Filing and supporting materials are being filed through the Board's RESS system; two hard copies will follow by courier.

Please do not hesitate to contact me if you require anything further.

Yours truly,

Original Signed by

Indy J. Butany-DeSouza, MBA
Vice-President, Regulatory Affairs
Horizon Utilities Corporation
Tel: (905) 317-4765

Attachments

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

AND IN THE MATTER OF an Application by Horizon Utilities Corporation to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2017

HORIZON UTILITIES CORPORATION

**ANNUAL FILING UNDER BOARD-APPROVED CUSTOM INCENTIVE RATE SETTING
("CIR") PLAN**

FILED: August 11, 2016

Applicant

Horizon Utilities Corporation
55 John Street North
PO Box 2249, Station LCD 1
Hamilton, Ontario
L8R 3M8

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1 **ANNUAL FILING APPLICATION**

- 2 1. The Applicant is Horizon Utilities Corporation (“Horizon Utilities”). Horizon Utilities is a
3 corporation incorporated pursuant to the *Business Corporations Act* (Ontario) with its head
4 office in the City of Hamilton. Horizon Utilities carries on the business of distributing electricity
5 within the Cities of Hamilton and St. Catharines under Ontario Energy Board (“OEB” or the
6 “Board”) Electricity Distributor Licence No. ED-2006-0031.
- 7 2. Horizon Utilities filed a Custom Incentive Rate-setting (“Custom IR”) Application (EB-2014-
8 0002) with the OEB on April 16, 2014, for electricity distribution rates effective: January 1,
9 2015; January 1, 2016; January 1, 2017; January 1, 2018; and January 1, 2019.
- 10 3. Horizon Utilities and the Intervenors filed a partial settlement proposal with the OEB (the
11 “Settlement Proposal”) on September 22, 2014. On October 10, 2014, the OEB advised that
12 it had accepted the Settlement Proposal. The Settlement Proposal specified that the parties
13 to the Settlement Proposal had agreed to the revenue requirement for each of the years 2015-
14 2019, effective January 1st of each year, subject to annual adjustments. The actual effective
15 dates for rates for each of those years would be contingent on the timing of the Annual Filing
16 by Horizon Utilities and the OEB’s approval.
- 17 The OEB issued its Decision and Order (the “Decision”) on the Custom IR Application on
18 December 11, 2014.
- 19 4. On June 12, 2015, the Board issued its new Cost Allocation Policy for the Street Lighting rate
20 class (the “Cost Allocation Policy”). It required distributors to update the cost allocation model
21 to incorporate a street light adjustment factor (“SLAF”) for allocating costs rather than using a
22 methodology based on the number of Street Lighting connections. The Board stated in its
23 Decision on Horizon Utilities’ Custom IR Application that in the event that there is direction
24 from the Board with respect to a new policy concerning the methodology for cost allocation
25 related to street lighting which is applicable to Horizon Utilities, the Board was of the view that
26 the Settlement Agreement provided for Horizon Utilities to adjust street lighting rates
27 accordingly.
- 28 5. Horizon Utilities filed its first annual update to its Custom IR Application with the OEB on
29 August 12, 2015. Horizon Utilities updated its 2016 rates to include certain adjustments and

- 1 changes due to reopeners, in accordance with (i) the Settlement Proposal and the Decision
2 and Order on its Custom IR Application; and (ii) the Board's new Cost Allocation Policy.
- 3 6. Horizon Utilities hereby submits its second Annual Filing to the OEB pursuant to section 78 of
4 the *Ontario Energy Board Act, 1998* as amended (the "OEB Act") and pursuant to the Decision
5 of the Board in its Custom IR Application and its 2016 Annual Filing, for approval of its
6 proposed distribution rates and other charges, effective January 1, 2017.
- 7 7. The parties to the Settlement Proposal (the "Parties") agreed that the proposed off-ramps,
8 reopeners and annual adjustments outside the normal course of business are generally
9 consistent with the current Board policy and practice as provided in the Report of the Board
10 titled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based*
11 *Approach* ("RRFE") and are appropriate. The Parties agreed that the Board's policy in relation
12 to off-ramps, set out at page 11 of the RRFE, will continue to apply to Horizon Utilities. Each
13 of the off-ramps, reopeners and annual adjustments is discussed in detail in the Manager's
14 Summary accompanying this Application.
- 15 8. The Parties also agreed to three additional adjustments: an Earnings Sharing Mechanism
16 ("ESM"); an Efficiency Adjustment; and a Capital Investment Variance Account ("CIVA").
17 These items are also discussed in the Manager's Summary.
- 18 9. This Annual Filing incorporates, or will incorporate, the following guidelines, reports and policy
19 changes, where appropriate:
- 20 • OEB Cost of Capital Parameters Update – to incorporate the cost of capital
21 parameters issued October 15, 2015 with a subsequent update anticipated
22 November 2016;
 - 23 • Board Policy – New Cost Allocation Policy for Street Lighting Rate Class (EB-2012-
24 0383), issued June 12, 2015;
 - 25 • Amending O.Reg 493/01 Removal of Debt Retirement Charge to Residential
26 customer for implementation January 1, 2016; OEB Policy: – *A New Distribution*
27 *Rate Design for Residential Electricity Customers* (EB-2012-0410) issued April 2,
28 2015;
 - 29 • OEB Policy: - Ontario Electricity Support Program (EB-2015-0148);

- 1 • *Conservation and Demand Management Requirement Guidelines for Electricity*
2 *Distributors* - (EB-2014-0278) issued December 19, 2014;
- 3 • *Empirical Research in Support of Incentive Rate-Setting: 2014 Benchmarking*
4 *Update* for determination of Stretch Factor Assignments for 2016 dated July 30,
5 2015;
- 6 • *Filing Requirements For Electricity Distribution Rate Applications - 2016 Edition for*
7 *2017 Rate Applications - Chapter 3 Incentive Rate Setting Applications* issued July
8 14, 2016 (the “Chapter 3 Filing Requirements”);
- 9 • *Filing Requirements For Electricity Distribution Rate Applications - 2016 Edition for*
10 *2017 Rates Applications - Chapter 2 Cost of Service* issued July 14, 2016;
- 11 • *Report of the Board on the Renewed Regulatory Framework for Electricity*
12 *Distributors: A Performance-Based Approach* (“RRFE”) issued October 18, 2012;
- 13 • *Guidelines for Electricity Distributor Conservation and Demand Management* (EB-
14 2012-0003) issued April 26, 2012;
- 15 • *Report of the Board on the Cost of Capital for Ontario’s Regulated Utilities*, issued
16 December 11, 2009;
- 17 • *Report of the Board on Electricity Distributors’ Deferral and Variance Account*
18 *Review Initiative* (“EDDVAR”) issued July 31, 2009; and
- 19 • *Report of the Board on the Updated Policy for the Lost Revenue Adjustment*
20 *Mechanism (“LRAMVA”) Calculation: Lost Revenues and Peak Demand Savings*
21 *from Conservation and Demand Management Programs* issued May 19, 2016.

22 Horizon Utilities has calculated adjustments to its 2017 revenue requirement using the Cost of
23 Service Models (i.e., Revenue Requirement Work Form, Income Tax/PILs Work Form, 2017
24 Deferral and Variance Account (Continuity Schedule) Work Form; 2017 RTSR Work Form and
25 Cost Allocation Models) and directions provided by the Board in July 2016 for 2017 filers.

26 10. The Manager’s Summary will address the following:

- 27 a. Off-ramps;
- 28 b. Reopeners and Generic Policy Changes;
- 29 c. Annual adjustments;

- 1 d. Models used to calculate the adjustments and any modifications made;
- 2 e. A summary of the adjustments to the Revenue Requirement used for determining
- 3 Distribution Rates (updated in accordance with the above-mentioned Settlement
- 4 Agreement);
- 5 f. Distribution and Total Bill Impacts;
- 6 g. A request for approval of the revised stranded meter rate rider updated for the cost
- 7 of capital parameters issued October 15, 2015, as agreed in the Settlement
- 8 Agreement. A subsequent update is anticipated in November 2016; and
- 9 h. A request for approval of the disposition of Group 1 Deferral and Variance Account
- 10 balances and associated carrying charges as per the EDDVAR Report and the
- 11 updated changes to Chapter 3 Filing Requirements, issued July 14, 2016.
- 12

1 **Relief Requested:**

- 2 11. Horizon Utilities applies for an Order or Orders approving the Tariff of Rates and Charges set
3 out in Appendix B to this Annual Filing as just and reasonable rates and charges pursuant to
4 section 78 of the OEB Act, to be effective January 1, 2017.
- 5 12. Horizon Utilities is seeking approval of the calculation of the 2015 regulated Return on Equity
6 (“ROE”) for the purposes of earnings sharing.
- 7 13. Horizon Utilities is seeking approval of the calculation its 2015 capital additions for the purpose
8 of calculating the 2015 entry to the Capital Investment Variance Account.
- 9 14. Horizon Utilities is seeking approval for the continuation of the implementation of the New
10 Distribution Rate Design for residential customers.
- 11 15. Horizon is seeking approval to reduce the 2017 Street Lighting Class revenue to cost ratio
12 (“RCR”) by 6.67% to 113.33% from the 2016 RCR of 120%.
- 13 16. Horizon Utilities is seeking approval for the recovery of the remaining balance of stranded
14 meter assets including a return on those assets equal to the short term debt rate as
15 established by the Board in its Cost of Capital parameters in 2017.
- 16 17. Horizon Utilities is seeking approval for the clearance of the balances recorded in certain
17 deferral and variance accounts by means of class-specific rate riders effective January 1,
18 2017 to December 31, 2017;
- 19 18. Horizon Utilities is seeking approval for the clearance of the balance in the 1589 Account
20 RSV - Global Adjustment attributed to new Class A customers as of July 1, 2015, by means
21 of customer-specific bill adjustments for each new Class A customer; and
- 22 19. Horizon Utilities requests that its current (i.e., 2016) rates provided in Appendix A be declared
23 interim effective January 1, 2017, as necessary, if the preceding approvals cannot be issued
24 by the OEB in time to implement final rates effective January 1, 2017.
- 25 20. This Annual Filing has been prepared in accordance with the Decisions of the Board in
26 Horizon Utilities’ Custom IR and 2016 Annual Filing Applications and relevant OEB guidelines
27 and requirements. Specifically, changes to OEB policies on distributor rate design, changes
28 to the revenue allocated to unmetered load customers resulting from the Board’s New Cost
29 Allocation policy; and changes to revenue to cost ratio for the Street Lighting class.

1 **Proposed Effective Date of Rate Order**

2 21. Horizon Utilities proposes that the Board make its Rate Order, together with the other relief
3 sought in this Annual Filing, effective January 1, 2017. A list of requested approvals is set out
4 in the Manager's Summary. The proposed Schedule of Rates and Charges is provided as
5 Appendix B.

6 22. Horizon Utilities requests that the Board declare Horizon Utilities' current (i.e., 2016) rates
7 provided in Appendix A as interim effective January 1, 2017, as necessary, if the preceding
8 approvals cannot be issued by the OEB in time to implement final rates, effective January 1,
9 2017.

10 23. Horizon Utilities requests that, in the event that the Board is unable to provide a Decision and
11 Order in this Application for rates effective on January 1, 2017, the Board approve a rate rider
12 that would provide for the recovery of incremental revenue for the period from January 1, 2017
13 to the implementation date of the 2017 Schedule of Rates and Charges.

14 **Form of Hearing Requested**

15 24. Horizon Utilities requests that this Annual Filing be disposed of by way of a written hearing.

16 **Notice of Application**

17 25. Upon receipt of the Letter of Direction from the Board, Horizon Utilities will arrange to have:

18 26. A copy of the Notice, the application and evidence posted in a prominent place on Horizon
19 Utilities' website at: www.horizonutilities.com under Regulatory Affairs. It will also be posted
20 through the following social media accounts on Twitter - @HorizonLink and Facebook -
21 /HorizonUtilities.

22 27. A copy of the Notice, the application and evidence, and any amendments thereto, made
23 available for public review at the offices of Horizon Utilities.

24 28. An Affidavit filed, with the OEB in both electronic and paper forms proving completion of the
25 matters in paragraphs 25 and 26 above immediately thereafter.

26 29. A copy of the Notice, application and evidence, and any amendments thereto, to anyone
27 requesting the material.

1 **Contact Information**

2 30. Horizon Utilities requests that all documents filed with the Board in this proceeding be served
3 on the undersigned.

4

All of which is respectfully submitted this 11th day of August, 2016.

Original signed by Indy J. Butany-DeSouza

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1 **MANAGER'S SUMMARY**

2 Horizon Utilities filed a Custom Incentive Rate-setting Application (the "Custom IR Application",
3 Board File No. EB-2014-0002) with the Board on April 16, 2014 under section 78 of the OEB Act,
4 (Schedule B), seeking approval for five years of distribution rates effective on January 1 of each
5 year from 2015 to 2019.

6 The following eight parties requested and were granted intervenor status in that proceeding:

- 7 • Association of Major Power Consumer in Ontario ("AMPCO");
- 8 • Building Owners and Managers Association ("BOMA");
- 9 • City of Hamilton ("Hamilton");
- 10 • Consumers Council of Canada ("CCC");
- 11 • Energy Probe Research Foundation ("Energy Probe");
- 12 • School Energy Coalition ("SEC");
- 13 • Sustainable Infrastructure Alliance of Ontario ("SIA"); and
- 14 • Vulnerable Energy Consumers Coalition ("VECC").

15 A Settlement Conference was held on August 27-29, 2014. All intervenors of record participated
16 at the Settlement Conference except SIA and Hamilton. A partial settlement was reached and a
17 Settlement Proposal was filed with the Board on September 22, 2014. Issues pertaining to Cost
18 Allocation and Rate Design remained unsettled. An Oral Hearing on the unsettled issues was held
19 on September 30, October 1, October 9, and October 10, 2014. The Board advised that it had
20 approved the Settlement Proposal on October 10, 2014.

21 The Board issued its Decision and Order on the outstanding matters in the Custom IR Application
22 on December 11, 2014, and its Final Rate Order on the Custom IR Application on January 8,
23 2015, for rates effective January 1, 2015.

24 On August 12, 2015, Horizon Utilities filed its first annual update for rates effective January 1,
25 2016. The OEB issued its decision on December 10, 2015 on all matters in the Annual Filing.
26 The Annual Filing incorporated changes as a result of the OEB's New Cost Allocation Policy for
27 Street Lighting Rate Class (EB-2012-0383), issued June 12, 2015 and changes as a result of the
28 New Distribution Rate Design for Residential Electricity Customers (EB-2012-0410) issued by the
29 OEB on April 2, 2015. The New Cost Allocation Policy required distributors to update the cost
30 allocation model to incorporate a street light adjustment factor ("SLAF") for allocating costs. The
31 Board stated in its Decision on Horizon Utilities' Custom IR Application that in the event that there

1 is direction from the Board with respect to a new policy concerning the methodology for cost
2 allocation related to street lighting which is applicable to Horizon, the Board was of the view that
3 the Settlement Agreement provided for Horizon Utilities to adjust street lighting rates accordingly.
4 Accordingly, Horizon Utilities implemented the SLAF in its 2016 cost allocation model. In its
5 Decision and Order on the 2016 Annual Filing, *“The OEB accepts Horizon’s update for the SLAF.
6 The policy provided that adjustments be made as a part of a Custom IR update. The OEB is
7 satisfied that Horizon has implemented the policy correctly.”*

8 As it relates to changes in distribution rate design, the OEB stated in its policy: *A New Distribution
9 Rate Design for Residential Electricity Customers (EB-2012-0410) issued April 2, 2015: “The OEB
10 expects that all distributors will transition to fixed rates in equal increments over a four- year
11 period.”* Accordingly, Horizon Utilities incorporated the first year transition adjustment in its
12 proposed rates for 2016 in a manner consistent with OEB policy. As per the Decision and Order,
13 *“The OEB finds that Horizon has correctly implemented the OEB’s policy on distribution rate
14 design for residential customers.”*

15 Horizon Utilities is now seeking adjustments to 2017 rates in accordance with the Settlement
16 Proposal and the Decision and Order on its Custom IR Application; and the Decision and Order
17 on its 2016 Annual Filing.

18 **ANNUAL ADJUSTMENTS AND GENERIC POLICY CHANGES**

19 **Generic Policy Changes**

20 The Parties to the Settlement Proposal agreed to the list of reopeners proposed in the Custom IR
21 Application. Each reopener agreed to is listed below with corresponding relief sought, if
22 applicable:

- 23 • *Changes to income tax rates and laws.* At the time of the submission of this Annual Filing,
24 Horizon Utilities is not aware of changes to income tax rates and laws that would impact
25 the calculation of its 2017 revenue requirement. If there are any such changes prior to
26 the Board rendering its Decision on this Annual Filing, Horizon Utilities will advise the OEB
27 and update this Annual Filing, accordingly.
- 28 • *Changes to OEB policies on distributor rate design.* In the *Report of the Board: A New
29 Distribution Rate Design for Residential Electricity Customers (EB-2012-0410)*, issued
30 April 2, 2015, the OEB has confirmed that rates for Residential customers will be migrated

1 to a fixed monthly distribution charge over a four-year transition period commencing in
2 2016 and ending in 2019. A letter, issued by the OEB on July 16, 2015, instructed
3 distributors to conduct further analysis on the impact that the new fixed rate design would
4 have on the 10th percentile of energy consuming customers. Horizon Utilities has
5 incorporated the second year transition adjustment in its proposed rates for 2017 and
6 conducted the analysis on the 10th consumption percentile of energy consuming
7 customers. This adjustment is discussed in further detail below.

- 8 • *Changes to environmental laws that would impact business requirements and processes*
9 *resulting in increased expenditures.* At the time of this Annual Filing, Horizon Utilities is
10 not aware of changes to environmental laws that would impact business requirements and
11 processes resulting in increased expenditures. If there are any such changes prior to the
12 Board rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the
13 attention of the Board and update this Annual Filing accordingly.
- 14 • *Changes to technical requirements beyond the control of the utility.* At the time of
15 submission of this Annual Filing, Horizon Utilities is not aware of changes to technical
16 requirements beyond its control. If there are any such changes prior to the Board
17 rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the attention
18 of the Board and update this Annual Filing accordingly.
- 19 • *Items that would meet the OEB's Z-Factor criteria as defined in Chapter 3 of the Board's*
20 *Filing Requirements for Transmission and Distribution Applications that are material*
21 *unforeseen events, that have a significant influence on the operation of the distributor.* At
22 the time of submission of this Annual Filing, Horizon Utilities is not aware of any items that
23 would qualify for Z-Factor adjustments. If there are any such items prior to the Board
24 rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the attention
25 of the Board and update this Annual Filing accordingly.
- 26 • *Ministerial Directives or similar required government action to provide a service to*
27 *customers (such as the previous Smart Meter Deployment and CDM);* Horizon Utilities
28 implemented the Ontario Energy Support Program ("OESP") on January 1, 2016 to
29 provide support to eligible low-income customers. It is funded through electricity rates as
30 a volumetric charge and delivered as a reduction on qualifying customers' bills. The
31 current charge is \$0.0011/ kWh. If there are any changes to the OESP charge prior to the

1 Board rendering its Decision on this Annual Filing, Horizon Utilities will update this Annual
2 Filing, accordingly.

- 3 • *Accounting framework changes that have a significant impact on the recording of*
4 *expenses and revenues.* At the time of submission of this Annual Filing, Horizon Utilities
5 is not aware of any such changes. If there are any such changes prior to the Board
6 rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the attention
7 of the Board and update this Annual Filing accordingly.

- 8 • *Changes to amend distributor licences to allow market rates to be charged for wireless*
9 *pole attachments.* On July 30, 2015, the Board issued a letter advising electricity
10 distributors that it intends to initiate a proceeding on its own motion to amend rate-
11 regulated distributor licences in the near future. Horizon Utilities will address any directions
12 from the Board arising out of the proceeding at a later date, as may be necessary.

- 13 • *Changes to the revenue allocated to unmetered load customers resulting from changes*
14 *to the Board's policies on cost allocation for unmetered loads.* On June 12, 2015, the
15 Board issued its new Cost Allocation Policy for the Street Lighting rate class (the "Cost
16 Allocation Policy"). It required distributors to update the cost allocation model to
17 incorporate a street light adjustment factor ("SLAF") for allocating costs rather than using
18 a methodology based on the number of Street Lighting connections. In the Cost Allocation
19 Policy, the Board advised that, consistent with past practice, it will implement the changes
20 to street lighting cost allocation policy only through cost of service and Custom IR
21 applications. However, where the Board has addressed the matter of adjustments to
22 street lighting cost allocation and/or rate design in a prior decision, adjustments consistent
23 with the decision will be made in subsequent mechanistic incentive rate-setting
24 mechanism ("IRM") applications or as part of a Custom IR annual update. In the OEB's
25 Decision in Horizon Utilities' Custom IR Application (EB-2014-0002), the OEB identified
26 that in the event that there is direction from the Board with respect to a new policy
27 concerning the methodology for cost allocation related to street lighting which is applicable
28 to Horizon Utilities, the Board's view was that the Settlement Agreement provided for
29 Horizon Utilities to adjust street lighting rates accordingly.

30 Horizon Utilities updated its 2016 cost allocation model with the street lighting adjustment
31 factor ("SLAF") and proposed that the RCR for the Street Lighting class be adjusted to
32 100%. In its Decision and Order, the OEB accepted Horizon Utilities' update for the SLAF

1 and was satisfied that Horizon Utilities had updated the policy correctly. The OEB also
2 directed that *“the implementation of a RCR of 100% for street light class should be phased*
3 *in, as has been the past practice, starting with a move to 120% for 2016. Moving the RCR*
4 *to 100% should be done over subsequent years at a reduction of 6.6% per year for three*
5 *years. This progression will assist in gradually phasing in the change.”*

6 Horizon Utilities also requested approval of its cost allocation models for 2017 to 2019 in
7 its 2016 Annual Filing. These models were based on the 2015-2019 Custom IR Decision
8 and updated to include the Street Lighting Adjustment Factor (“SLAF”), consistent with the
9 Board’s new Cost Allocation Policy. The OEB approved this request and stated in its
10 Decision and Order that *“Subject to the findings in this Decision and any changes in policy*
11 *or cost allocation models that the OEB directs utilities to implement during a Custom IR*
12 *rate plan term, the OEB approves Horizon’s cost allocation models for 2017-2019”*.

13 Horizon Utilities has derived its 2017 rates using Version 3.4 of the Cost Allocation Model
14 inclusive of the Street Lighting Adjustment Factor and the reduction to the RCR from 120%
15 in 2016 to 113.33% in 2017.

16 **Annual Adjustments**

- 17 • *Changes in the Cost of Capital.* This Annual Filing, has been updated for the 2016 Cost
18 of Capital parameters issued by the OEB on October 15, 2015. Horizon Utilities will make
19 a subsequent update for the 2017 Cost of Capital parameters which are expected to be
20 available prior to the Board rendering its Decision on this Annual Filing. When the Board
21 issues the updated values, Horizon Utilities will update this Annual Filing accordingly.
- 22 • *Changes to working capital.* Horizon Utilities has made changes to the working capital
23 included in rate base as a result of the following changes to the Cost of Power:
 - 24 ○ Power and Global Adjustment charges have been updated based on the rates
25 published by the OEB in the Regulated Price Plan (“RPP”) Price Reports on April
26 20, 2015; October 15, 2015; November 16, 2015 and April 14, 2016. RPP rates,
27 the Hourly Ontario Energy Price (“HOEP”) and Global Adjustment Rates were
28 updated to the most recent rates effective from November 1, 2015 to October 31,
29 2016. These charges were previously based on prices effective May 1, 2014. RPP
30 prices are expected to be updated by the OEB in October 2016, effective
31 November 1, 2016. Horizon Utilities will update this Annual Filing for any changes

1 to the working capital allowance included in rate base resulting from the new power
2 and global adjustment charges and RPP prices;

3 ○ Retail Transmission Service Rates (“RTSRs”) have been updated to incorporate
4 2015 demand for Horizon Utilities, and 2016 Hydro One Uniform Transmission
5 Rates (“UTRs”) and Sub Transmission Rates (“STRs”) approved by the OEB
6 January 14, 2016. The rates approved in Horizon Utilities’ Custom IR were based
7 on Horizon Utilities’ 2013 demand and 2014 Hydro One UTRs and STRs;

8 ○ The Smart Metering Entity (“SME”) Charge has been updated to incorporate 2015
9 Residential and GS < 50kW customer counts. The charge approved in Horizon
10 Utilities’ Custom IR was based on Horizon Utilities’ 2013 Residential and GS <
11 50kW customer counts. There was no change to the Rate Rider for the SME
12 Charge;

13 ○ The ratio of RPP vs. non-RPP volumes has been updated for 2015 actuals. The
14 ratio approved in Horizon Utilities’ Custom IR was based on 2013 actuals.

15 ○ The Wholesale Market Service Rate has been updated from \$0.0044/kWh to
16 \$0.0036/kWh as directed by the OEB in its Decision and Order issued November
17 19, 2015; and

18 ○ The Ontario Electricity Support Program (“OESP”) Charge of \$0.0011/kWh has
19 been included in the Wholesale Market Service Charges in the Cost of Power.

20 ● *Changes in the tax rates.* At the time of this Annual Filing, Horizon Utilities is not aware
21 of any changes in tax rates; allowable deductions; implementation of surtaxes; or
22 Payments in Lieu of Taxes and other commodity taxes that would impact the calculation
23 of revenue requirement. If there are any such changes prior to the Board rendering its
24 Decision on this Annual Filing, Horizon Utilities will advise the Board and update this
25 Annual Filing, accordingly.

26 ● *Changes in other third party pass through charges.* Other than the changes to the
27 estimates identified above under “*Changes to working capital*”, Horizon Utilities has not
28 made any changes to third party pass through charges.

29 ● *CDM results that vary from plan.* Revenue requirement amounts related to differences
30 between actual CDM results and forecasted amounts included in the determination of

1 rates, are recorded in Account 1568 – the LRAM Variance Account (“LRAMVA”). Section
2 13.4 of the Board’s *Guidelines for Electricity Distributor Conservation and Demand*
3 *Management* (EB-2012-0003) states that “At a minimum, distributors must apply for
4 *disposition of the balance in the LRAMVA at the time of their Cost of Service rate*
5 *applications. Distributors may apply for the disposition of the balance in the LRAMVA on*
6 *an annual basis, as part of their Incentive Regulation Mechanism applications, if the*
7 *balance is deemed significant by the applicant”. While this is not an IRM application,*
8 Horizon Utilities confirms that it is not proposing to dispose of its Account 1568 balance in
9 this Annual Filing. The balance in Account 1568 as at the end of December 31, 2015 was
10 \$25,006 which Horizon Utilities does not consider significant.

- 11 • *Disposition of deferral and variance accounts.* Horizon Utilities confirms that the balance
12 in its Group 1 Deferral and Variance accounts as at December 31, 2015 exceeds the
13 threshold test of \$0.001/kWh; disposition of the balances identified in Table 1 is requested.

14 **Table 1 - Group 1 Total Disposition Balance**

Description	Account	\$ Total Disposition
Low Voltage	1550	\$478,187
Smart Meter Entity Charge (Residential and GS<50 Classes only)	1551	(\$23,038)
Wholesale Market Service Charge ("WMS") excluding Capacity Based Recovery ("CBR") A	1580	(\$9,433,737)
Retail Transmission Network Charge	1584	(\$1,252,342)
Retail Transmission Connection Charge	1586	(\$231,630)
Power	1588	(\$864,097)
Global Adjustment	1589	\$2,657,566
Cost of Service EB-2014-0002 (2015)	1595	\$184,542
Total for Disposition excluding WMS Charge - CBR A		(\$8,484,548)

15
16 In 2016, Horizon Utilities started to track costs in the variance account “1508 Other
17 Regulatory Assets, Sub-account OEB Cost Assessment Variance”; which was established
18 by the OEB to record the difference between OEB cost assessments built into rates, and
19 cost assessments that result from the application of its new cost assessment model
20 effective April 1, 2016. The OEB provided direction to record costs in this variance account
21 in its letter “*Revisions to the Ontario Energy Board Cost Assessment Model*”, dated
22 February 9, 2016. Horizon Utilities will request disposition of the account balance in future
23 rate proceedings, in accordance with the Board’s policy on disposition of Group 2
24 accounts.

- 1 • *Any additional annual adjustments as identified by the Board in developing the Custom IR*
2 *Application process.* The OEB has not, as of the date of this filing, included any additional
3 annual adjustments to the Custom IR Application process. However, the Settlement
4 Agreement included three additional annual adjustments for: an Earnings-Sharing
5 Mechanism (“ESM”); a Capital Investment Variance Account (“CIVA”); and an Efficiency
6 Adjustment.

7 ○ Earnings Sharing Mechanism

8 The Settlement Agreement provided for the introduction of a deferral account for
9 an ESM (1508 Sub-account “Earnings Sharing Variance Account”) where earnings
10 in excess of the Board’s annual approved regulatory return on equity (“ROE”), as
11 established by the Board in its Cost of Capital Parameters. For each of the years
12 2015-2019, earnings in excess of approved ROE would be divided on a 50/50
13 basis between Horizon Utilities and its ratepayers. The ratepayer share of
14 earnings will be credited to a new deferral account, for clearance at the next
15 applicable annual rate filing. The Settlement Agreement included the following
16 example to illustrate the timing for filing:

17 *“For example: If Horizon Utilities over-earned in 2015, it*
18 *would report the balance in the deferral account in the 2016*
19 *annual adjustment filing, for refund to ratepayers over the*
20 *twelve months commencing January 1, 2017.”*

21 Horizon Utilities reports on its results for 2015 in this annual filing, the first year for
22 which the ESM is in place. Regulatory net income and ROE reported for 2015 for
23 the purposes of earnings sharing are \$17,707,474 and 9.275% respectively as
24 identified in Table 2 below. The compares to the regulatory net income and ROE
25 of \$17,422,493 and 9.30% approved in Horizon Utilities Custom IR Application.
26 Horizon Utilities did not incur earnings in excess of the 2015 approved ROE and
27 as such has not established, or made an entry to, the ESM deferral account 1508
28 Sub-account “Earnings Sharing Variance Account”. Horizon Utilities seeks
29 approval for the calculation of its 2015 achieved ROE of 9.275% for the purposes
30 of earnings sharing. Detailed calculations are provided on page 43.

1 **Table 2 - 2015 Regulatory Net Income and ROE**

2015 Regulatory ROE	2015 Actuals ESM	Custom IR Application EB-2014-0002
Regulatory Net Income	\$21,303,911	\$20,859,301
Current Income Taxes - Current Period	\$3,596,437	\$3,336,809
Regulatory Net Income	\$17,707,474	\$17,522,493
Deemed Equity	\$190,920,512	\$188,413,901
Return on Equity	9.275%	9.300%
Rate of Return in Excess of Board Approved ROE		-0.025%

3 ○ Capital Investment Variance Account

4 The Settlement Agreement provided for the introduction of a deferral account
 5 (1508 Sub-account “Capital Additions Variance Account”, referred to in the
 6 Settlement Proposal as the Capital Investment Variance Account, or “CIVA”¹) to
 7 refund to ratepayers any difference in the revenue requirement should in-service
 8 capital additions be lower than, or the pacing of capital additions be slower than,
 9 forecast over the 2015-2019 period.

10 The Parties agreed to track variances in the revenue requirement due to variances
 11 in the capital budget. Over the term of the plan, if Horizon Utilities spends less than
 12 its capital forecast, the reduced revenue requirement impact of this will be returned
 13 to customers. The Parties agreed, and the OEB approved, that the CIVA balance
 14 would be disposed of following the end of the five-year Custom IR term, if
 15 applicable.

16 Horizon Utilities reports on its capital additions for 2015 in this Annual Filing. 2015
 17 is the first year Horizon Utilities is required to track variances in the revenue
 18 requirement due to variances in the capital budget. As identified in Table 3 below,
 19 Horizon Utilities’ actual capital additions for 2015 were \$46,643,216, \$8,328,692
 20 higher than the capital additions of \$38,314,524 forecast in its Custom IR
 21 Application. Therefore, Horizon Utilities has not established, or made an entry to,

¹ Referred to as the Capital Expenditure Variance Account in the Decision of the Board dated December 11, 2015.

1 the 1508 Sub-account “Capital Investment Variance Account” (“CIVA”). Actual
 2 capital additions for 2015 of \$46,643,216 are consistent with Horizon Utilities RRR
 3 2.1.5.2 Capital filed April 29, 2016. Forecasted capital additions for 2015 of
 4 \$38,314,524 were approved by the Board in Horizon Utilities’ Settlement
 5 Agreement for its Custom IR Application (refer to Settlement Table 9, page 33).
 6 Horizon Utilities seeks approval of its 2015 capital additions of \$46,643,216 as
 7 reported in its RRR 2.1.5.2 Capital filed April 29, 2016 for the purpose of calculating
 8 the 2015 entry to the CIVA.

9
 10 **Table 3 – 2015 Capital Additions – 2015 Actual vs. Custom IR Application**

2015 Capital Additions	Actuals	Custom IR Application EB-2014-0002	Actuals vs. EB-2014-0002
Gross Capital Additions	\$51,750,516	\$42,947,524	\$8,802,992
Less Capital Contributions	\$5,107,300	\$4,633,000	(\$474,300)
Net Capital Additions	\$46,643,216	\$38,314,524	\$8,328,692

11
 12
 13 ○ Efficiency Adjustment

14 The Settlement Agreement included an Efficiency Adjustment which is intended to
 15 incent Horizon Utilities to maintain or improve its cohort position based on the
 16 *Board’s Empirical Research in Support of Incentive Rate-Setting: 2013*
 17 *Benchmarking Update for determination of Stretch Factor Assignments for 2015*
 18 dated August 14, 2014 (August 14, 2014 Report). The Efficiency Adjustment
 19 applies in the event that Horizon Utilities is placed in a less efficient cohort than
 20 the Starting Point in any year during the Custom IR term.

21 The August 14, 2014 Report placed Horizon Utilities in Group III among Ontario
 22 distributors for the purpose of calculating stretch factors for 2015. The Group III
 23 Cohort is therefore the Starting Point for the rate plan. The Efficiency Factor is
 24 calculated by the difference between the Stretch Factor of the Starting Point and
 25 the Stretch Factor of the Ending Point. This Efficiency Factor is multiplied by the
 26 given rate year plan revenue requirement to provide a dollar adjustment for the

1 purpose of calculating rates for that year as explained on page 31 of the Settlement
2 Agreement:

3 *“As an example, if Horizon Utilities’ Starting Point cohort is Group III and it*
4 *moves to Group IV (Ending Point) in 2016, the Efficiency Adjustment for*
5 *2016 would be determined as (0.30% less 0.45%) * \$113,484,693 =*
6 *\$170,227. If Horizon Utilities subsequently returns to the Starting Point*
7 *cohort, no adjustment is made for that subsequent year. If Horizon Utilities*
8 *remains in a lower cohort than the Starting Point, there will be an Efficiency*
9 *Factor adjustment in each year that continues to be true”.*

10 The OEB issued the *Board’s Empirical Research in Support of Incentive Rate-*
11 *Setting: 2015 Benchmarking Update for determination of Stretch Factor*
12 *Assignments for 2016* dated August 4, 2016 (August 4, 2016 Report). The August
13 4, 2016 Report placed Horizon Utilities in Group III among Ontario distributors for
14 the purposes of calculating stretch factors for 2017. Horizon Utilities’ Starting Point
15 is Cohort III; the Ending Point is also Cohort III. No Efficiency Adjustment should
16 be made to the revenue requirement for the 2017 Rate Year as per the Settlement
17 Agreement.

- 18 ○ The Settlement Agreement provided for the creation of a deferral account (1508
19 Sub-account “Special Studies”) to record costs related to the development
20 (including related intervenor costs) of a Specific Service Charge study to determine
21 the appropriateness of, and any necessary changes to Horizon Utilities’ Specific
22 Service Charges. Horizon Utilities confirms that at this time no studies have
23 commenced; there are no costs recorded in this account to date.
- 24 ○ Horizon Utilities confirms that there are no additional annual adjustments identified
25 by the Board in the Custom IR Application process.

26 **Models**

27 Horizon Utilities has included the following live models with this Annual Filing:

- 28 • Revenue Requirement Work Form Model filed as Appendix D – Horizon Utilities has
29 updated the 2017 Revenue Requirement Work Form v 7.02, as approved by the Board in

1 the Decision on its Custom IR Application, to include the updates as the result of changes
2 to the Cost of Power flow-through costs and Cost of Capital parameters;

- 3 • Cost Allocation Model filed as Appendix G – Horizon Utilities has updated the 2017 Cost
4 Allocation Model using the Board’s v 3.4 Cost Allocation Model issued on July 21, 2016,
5 to include the updates as the result of (i) changes to the Cost of Power flow-through costs
6 and Cost of Capital parameters; and (ii) the new Cost Allocation Policy. Appendix H
7 provides a summary of the proposed Fixed and Variable percentages for 2017;
- 8 • RTSR Work Form - Horizon Utilities has updated the 2017 RTSR Work Form v 1.1, filed
9 as Appendix I, to incorporate i) Hydro One 2016 UTRs and STRs approved by the OEB
10 on January 14, 2016; and ii) an update to Horizon Utilities’ demand from 2014 to 2015
11 actual values;
- 12 • Income Tax/Payments in Lieu of Taxes (“PILs”) Work Form – Horizon Utilities has updated
13 the 2017 Income Tax/PILs Work Form v 1.02, filed as Appendix E, as approved by the
14 Board in the Decision on the Custom IR Application, to include changes to PILs as a result
15 of the changes to the revenue requirement from the update to the Cost of Power flow-
16 through costs and the Cost of Capital parameters; and
- 17 • Deferral and Variance Account (Continuity Schedule) Work Form – Horizon Utilities has
18 updated version 2.7 of the Board’s Deferral and Variance Account (Continuity Schedule)
19 Work Form, filed as Appendix F, to request the approval of the disposition of Group 1
20 Deferral and Variance Account balances and associated carrying charges.

21 Horizon Utilities did not make any material changes to the approved Work Forms and Models
22 from the Board’s Decision on the Custom IR Application, with the exception of: (i) any updates to
23 model versions released by the Board; (ii) any updates as the result of changes to the Cost of
24 Power flow-through costs and Cost of Capital parameters; and (iii) the implementation of the new
25 Cost Allocation Policy.

26 **Cost Allocation and Rate Design Overview**

27 For its 2015 Custom IR Application, Horizon Utilities prepared a cost allocation model for each of
28 the five years in the rate plan term using the OEB’s v 3.1 Cost Allocation Model (“Board 3.1 CA
29 Model”) in accordance with the internal documentation contained in that model. The Board’s 3.1
30 CA Models were used to determine each rate class’ proportion of Horizon Utilities’ total revenue

1 requirement in each year. The revenue-to-cost ratios for each class for each of the rate plan years
2 were determined using the total revenues over costs in each respective year.

3 Horizon Utilities engaged Elenchus Research Associates (“Elenchus”) to review the cost
4 allocation models for its 2015 Custom IR Application. Based on this review, Horizon Utilities
5 implemented refinements to: i) its definition of customer classes; ii) the methodology used to
6 identify primary and secondary assets; iii) the allocators for customer classes based on more
7 current load profile information; and iv) the ratio of street lighting devices per connection based
8 on a physical count of devices and connections in the Hamilton service area. The OEB accepted
9 Horizon Utilities’ update of the ratio of devices to connections in its Decision and Order for Utilities’
10 Custom IR Application.

11 On June 12, 2015, the OEB issued a letter titled “*Issuance of New Cost Allocation Policy for Street*
12 *Lighting Rate Class*” (“Board Letter”) and a study, “*Cost Allocation to Different Types of Street*
13 *Lighting Configurations*” (the “*Navigant Study*”).

14 The Board Letter summarizing the Board’s revised policy states at page 1:

15 “A new “street lighting adjustment factor” will be used to allocate costs to the street lighting rate
16 class for primary and line transformer assets. The street lighting adjustment factor replaces
17 the “number of connections” allocator. The OEB will implement the policy changes during either
18 a distributor’s cost of service or custom incentive rate-setting (Custom IR) application, with a
19 few exceptions as discussed below.

20 As a related matter, effective immediately the OEB is narrowing the revenue to cost ratio policy
21 range for the street lighting rate class from the range of 70%-120% to 80%-120%. This change
22 is consistent with views expressed in the Report of the Board: Review of Cost Allocation for
23 Unmetered Loads (Unmetered Loads Report), issued December 19, 2013.”

24 At page 3, the Board Letter states that “The OEB adopts the recommendations included in the
25 Navigant study for the allocation of costs associated with the different street lighting
26 configurations.”

27 The Navigant recommendations are summarized at page 23 of the Navigant Report:

- 1 1. *“The allocation of the primary and line transformer assets and related costs to street*
2 *lighting be calculated using a newly devised “street lighting adjustment factor” instead of*
3 *the existing allocation that is based on number of street lighting connections.*

- 4 2. *The street lighting adjustment factor is calculated as the ratio of i) the four highest monthly*
5 *non-coincident peak demands (NCP4) for the residential customer class divided by the*
6 *number of residential customers, and ii) the NCP4 for the street lighting customer class*
7 *divided by the number of streetlight devices.*

- 8 3. *No change for the allocation of the secondary assets and related costs, which is based on*
9 *the number of connections.”*

10 In its 2016 Annual Filing, Horizon Utilities updated its 2016 cost allocation model with the street
11 lighting adjustment factor (“SLAF”). In its Decision and Order, the OEB accepted Horizon Utilities’
12 update for the SLAF and was satisfied that Horizon Utilities had updated the policy correctly.
13 Horizon Utilities also proposed to update the load profile for the street lighting class to include a
14 reduction in load for the City of Hamilton as a result of its conversion in 2015 to light emitting
15 diodes (LEDs). The impact of these two changes resulted in an increase in the RCR for the street
16 lighting class from 81.35% to 160.09%. The policy in this circumstance would be to move the
17 Street Lighting class to the top end of the Board Approved range which would result in a 120%
18 RCR for the Street Lighting class. Horizon Utilities submitted that the street lighting class had
19 experienced substantial rate volatility over the years and proposed to reduce the RCR to 100%.

20 In its Decision and Order for Horizon Utilities’ 2016 Annual Filing the OEB directed that *“the*
21 *implementation of a RCR of 100% for street light class should be phased in, as has been the past*
22 *practice, starting with a move to 120% for 2016. Moving the RCR to 100% should be done over*
23 *subsequent years at a reduction of 6.6% per year for three years. This progression will assist in*
24 *gradually phasing in the change.”*

25 With respect to updating load profiles approved in Horizon Utilities’ Custom IR Application, the
26 OEB did not accept Horizon Utilities’ proposal to update the load profile used for the street lighting
27 class in the cost allocation model. The OEB stated in its Decision and Order for Horizon Utilities’
28 2016 Annual Filing that *“while the use of up to date data is preferable, there is no advantage to*
29 *selective updating. Until data that is more accurate is available for all classes, Horizon must*
30 *continue to use the existing load profiles for the purpose of its cost allocation model.”*

1 As a result of, and in accordance with, the OEB’s Decision and Order on its 2016 Annual Filing,
 2 the 2016 Cost Allocation and Rate Design models were based on the 2015-2019 Custom IR
 3 decision and updated to (i) include the Street Lighting Adjustment Factor (“SLAF”), consistent with
 4 the Board’s new Cost Allocation Policy; and (ii) include a RCR of 120% for the Street Lighting
 5 class for 2016.

6 Horizon Utilities also requested approval of its cost allocation models for 2017 to 2019 in its 2016
 7 Annual Filing. These models were based on the 2015-2019 Custom IR Decision and updated to
 8 include the Street Lighting Adjustment Factor (“SLAF”), consistent with the Board’s new Cost
 9 Allocation Policy. The OEB approved this request and stated in its Decision and Order that
 10 *“Subject to the findings in this Decision and any changes in policy or cost allocation models that*
 11 *the OEB directs utilities to implement during a Custom IR rate plan term, the OEB approves*
 12 *Horizon’s cost allocation models for 2017-2019”.*

13 **2017 Cost Allocation**

14 Horizon Utilities has completed the OEB’s 3.4 Cost Allocation Model (“Board 3.4 CA Model”) for
 15 2017 and, in accordance with the OEB’s Decision on Horizon Utilities’ 2016 Annual Filing, has
 16 incorporated (i) the new SLAF as identified in Table 4 below; and (ii) the load profile for the Street
 17 Lighting class which was approved in Horizon Utilities’ Custom IR Application. For ease of
 18 reference and comparison purposes, the Street Lighting Adjustment Factor calculated and
 19 approved by the OEB for 2016 is identified in Table 5 below.

20 **Table 4 – 2017 Street Lighting Adjustment Factor**

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,480,965	224,088	6.609
Street Lighting	38,062	52,328	0.727
Street Lighting Adjustment Factor (Primary System)			9.086

21

1 **Table 5 – 2016 Street Lighting Adjustment Factor**

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,478,962	222,272	6.654
Street Lighting	38,015	52,356	0.726
Street Lighting Adjustment Factor (Primary System)			9.164

3 Horizon Utilities has calculated the 2017 Street Lighting Adjusted Connections based on the SLAF
4 in Table 6 below.

5 **Table 6 – 2017 Street Lighting Adjusted Connections**

Number of Devices (A)	52,328
Street Lighting Adjustment Factor (B)	9.086
Street Lighting Adjusted Connections C=A/B	5,759

7 Horizon Utilities provides a comparison of the total costs allocated from the Cost Allocation Model
8 as approved in the 2015-2019 Custom IR Decision compared to the total costs per the revised
9 Cost Allocation methodology i.e. inclusive of the SLAF in Table 7 below. Please refer to page 40
10 for an explanation of the increase in revenue requirement.

11 **Table 7 – Total 2017 Costs Allocated from Cost Allocation Model**

Rate Class	2017 Board Approved EB-2014-0002 ¹	2017 Proposed	Increase/ (Decrease)
Residential	\$72,230,861	\$74,199,829	\$1,968,967
GS < 50kW	\$16,393,592	\$16,536,260	\$142,667
GS > 50 to 4999kW	\$23,897,415	\$23,847,386	(\$50,028)
Standby	\$1,167,256	\$1,162,370	(\$4,887)
LU (1)	\$2,351,753	\$2,342,756	(\$8,998)
LU (2)	\$1,240,719	\$1,239,652	(\$1,067)
Sentinel Lights	\$45,644	\$49,099	\$3,455
Street Lighting	\$3,438,328	\$1,804,137	(\$1,634,190)
Unmetered and Scattered Load	\$397,174	\$423,885	\$26,711
Total Base Revenue Requirement	\$121,162,742	\$121,605,372	\$442,631

12 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

1 **2017 Class Revenue to Cost Ratios**

2 The results of a cost allocation study are typically presented in the form of revenue-to-cost ratios.
 3 This is shown by rate class and is the ratio of distribution revenue collected by rate class
 4 compared to the costs allocated to the class. A ratio lower than the bottom of the Board range for
 5 the revenue-to-cost ratio for that rate class indicates the rate class is under-contributing and is
 6 being subsidized by other classes of customers.

7 A ratio greater than the Board's top end of the range indicates the rate classification is over-
 8 contributing and is subsidizing other classes of customers.

9 Horizon Utilities provides a comparison of the 2017 Board Approved RCRs and the 2017 RCRs
 10 updated for the SLAF from the Cost Allocation Model in Table 8 below.

11 **Table 8 - 2017 Revenue to Cost Ratios before Rate Design from Cost Allocation Model**

Rate Class	2017 Board Approved EB-2014-0002 Before Rate Design ¹	2017 Inclusive of SLAF Before Rate Design	OEB Approved Range
Residential	103.61%	101.46%	85%-115%
GS < 50kW	98.38%	98.98%	80%-120%
GS > 50 to 4999kW	94.32%	96.07%	80%-120%
Standby	71.72%	73.04%	80%-120%
LU (1)	112.36%	113.25%	85%-115%
LU (2)	66.17%	67.45%	85%-115%
Sentinel Lights	98.77%	93.61%	80%-120%
Street Lighting	82.43%	120.60%	80%-120%
Unmetered and Scattered Load	119.88%	114.47%	80%-120%

12 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

13 **2017 Rate Design and Rate Design Steps**

14 In addition to the implementation of the SLAF, the OEB directed Horizon Utilities to reduce the
 15 RCR for the Street Lighting Class from 120% in 2016 by 6.6% per year in each of 2017 to 2019
 16 as previously discussed. Horizon Utilities has updated its rate design model for 2017 to include a
 17 RCR 113.33% for the Street Lighting class. This corresponds to an increase in the RCR of

1 30.90% as compared to the RCR of 82.43% used in the 2015-2019 Custom IR Decision and prior
2 to the revised Cost Allocation methodology.

3 As identified in Table 8 above, the 2017 RCR ratio in the 2017 cost allocation model inclusive of
4 the SLAF was 120.60%. As such the first step in the rate design for 2017 was to reduce the RCR
5 for the street lighting class from 120.60% to 113.33%. The next step was to adjust the RCR for
6 those rate classes that were outside of the Board's Policy Range to the upper or lower end of the
7 range, as applicable. The RCR for the LU (2) class was adjusted from 67.45% to 85.00%. The
8 net effect of these two changes was a revenue sufficiency. The associated revenue sufficiency
9 was then allocated by way of an equal percentage to all rate classes that were above 100 percent
10 RCR, with the exclusion of the Standby Class. This is consistent with Horizon Utilities' approach
11 in its Custom IR Application. This approach was approved by the OEB in the Decision on the
12 Application². Further, the OEB also approved setting a standby charge that is equal to the variable
13 charge proposed for the GS > 50 kW class (where most users of standby generation reside), in
14 that Decision. Similarly, for comparison purposes, the Standby Rate for the LU (1) and LU (2)
15 classes are adjusted, consistent with the Decision of the OEB in the Custom IR Application.

16 The adjusted 2017 revenue-to-cost ratios, inclusive of the SLAF and the necessary adjustments
17 to move the revenue-to-cost ratios to within the OEB approved ranges are identified in the table
18 below. In the process of setting the standby charge equal to the variable charge for the GS > 50
19 kW class, the revenue to cost ratio falls outside the Board range, consistent with the methodology
20 as approved in the Decision on the Custom IR Application.

² Page 10 of Horizon Utilities' Decision and Order, dated December 11, 2014

1 **Table 9 – 2017 Revenue to Cost Ratios after Rate Design**

Rate Class	2017 Board Approved EB-2014-0002 After Rate Design ¹	2017 Inclusive of SLAF After Rate Design	OEB Approved Range
Residential	103.30%	101.35%	85%-115%
GS < 50kW	98.38%	98.98%	80%-120%
GS > 50 to 4999kW	94.32%	96.07%	80%-120%
Standby	71.62%	73.04%	80%-120%
LU (1)	112.02%	113.12%	85%-115%
LU (2)	85.00%	85.00%	85%-115%
Sentinel Lights	98.77%	93.61%	80%-120%
Street Lighting	82.43%	113.33%	80%-120%
Unmetered and Scattered Load	119.52%	114.35%	80%-120%

2 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 Horizon Utilities provides a comparison of the costs and revenues by class after the
4 implementation of the rate design steps above, in Table 10. The resulting 2017 proposed base
5 revenue amounts identified in Table 11 below are used to derive the proposed distribution charges
6 in this Annual Filing.

7 **Table 10 – 2017 Proposed Revenues and Costs**

Rate Class	2017 Proposed Revenues	2017 Proposed Costs	Revenue vs. Cost \$	RCR
Residential	\$75,200,824	\$74,199,829	\$1,000,995	101.35%
GS < 50kW	\$16,367,765	\$16,536,260	(\$168,494)	98.98%
GS > 50 to 4999kW	\$22,910,021	\$23,847,386	(\$937,365)	96.07%
Standby	\$847,562	\$1,162,370	(\$314,808)	72.92%
LU (1)	\$2,650,202	\$2,342,756	\$307,447	113.12%
LU (2)	\$1,053,704	\$1,239,652	(\$185,948)	85.00%
Sentinel Lights	\$45,961	\$49,099	(\$3,138)	93.61%
Street Lighting	\$2,044,629	\$1,804,137	\$240,492	113.33%
Unmetered and Scattered Load	\$484,704	\$423,885	\$60,819	114.35%
Total	\$121,605,372	\$121,605,372	\$0	

8

1 **Table 11 – 2017 Base and Service Revenue Requirement by Class**

Rate Class	2017 Proposed Base Revenue Requirement	2017 Proposed Miscellaneous Revenue	2017 Proposed Service Revenue Requirement
Residential	\$71,373,807	\$3,827,017	\$75,200,824
GS < 50kW	\$15,689,093	\$678,672	\$16,367,765
GS > 50 to 4999kW	\$21,949,193	\$960,828	\$22,910,021
Standby	\$796,458	\$51,104	\$847,562
LU (1)	\$2,509,603	\$140,599	\$2,650,202
LU (2)	\$1,032,899	\$20,805	\$1,053,704
Sentinel Lights	\$43,071	\$2,890	\$45,961
Street Lighting	\$1,999,469	\$45,160	\$2,044,629
Unmetered and Scattered Load	\$455,842	\$28,862	\$484,704
Total	\$115,849,435	\$5,755,938	\$121,605,372

2
3 Horizon Utilities seeks OEB approval of: i) the steps outlined above on the implementation of the
4 Street Lighting Adjustment Factor; and ii) the resulting Rate Design and just and reasonable rates.

5 For illustrative purposes Horizon Utilities has completed cost allocation and rate design for 2018
6 and 2019 to incorporate the inclusion of the SLAF and the reduction of 6.6% per year in the RCR
7 for the Street Lighting class.

8 **2018 Cost Allocation and Rate Design**

9 Horizon Utilities has completed the Board's 3.4 CA Model for 2018 to include the new SLAF as
10 identified in Table 12 below.

11 **Table 12 – 2018 Street Lighting Adjustment Factor**

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,487,234	225,981	6.581
Street Lighting	38,041	52,300	0.727
Street Lighting Adjustment Factor (Primary System)			9.048

12
13 Horizon Utilities has calculated the 2018 Street Lighting Adjusted Connections based on the SLAF
14 in Table 13 below.

1 **Table 13 – 2018 Street Lighting Adjusted Connections**

Number of Devices (A)	52,300
Street Lighting Adjustment Factor (B)	9.048
Street Lighting Adjusted Connections C=A/B	5,780

2
3 Horizon Utilities provides a comparison of the total costs allocated from the Cost Allocation Model
4 as approved in the 2015-2019 Custom IR Decision compared to the total costs per the revised
5 Cost Allocation methodology (i.e. inclusive of the SLAF) in Table 14 below.

6 **Table 14 – Total 2018 Costs Allocated from Cost Allocation Model**

Rate Class	2018 Board Approved EB-2014-0002 ¹	2018 Proposed	Increase/ (Decrease)
Residential	\$72,001,565	\$73,724,394	\$1,722,830
GS < 50kW	\$16,149,690	\$16,235,318	\$85,628
GS > 50 to 4999kW	\$24,998,731	\$24,847,866	(\$150,865)
Standby	\$1,198,889	\$1,188,424	(\$10,465)
LU (1)	\$2,386,689	\$2,367,259	(\$19,430)
LU (2)	\$1,174,754	\$1,167,747	(\$7,007)
Sentinel Lights	\$44,986	\$48,180	\$3,195
Street Lighting	\$3,432,781	\$1,784,045	(\$1,648,736)
Unmetered and Scattered Load	\$391,436	\$416,287	\$24,851
Total Base Revenue Requirement	\$121,779,520	\$121,779,520	(\$0)

7 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

8 Horizon Utilities provides a comparison of the 2019 Board Approved RCRs and the 2019 RCRs
9 updated for the SLAF from the Cost Allocation Model in Table 15 below.

1 **Table 15 - 2018 Revenue to Cost Ratios before Rate Design from Cost Allocation Model**

Rate Class	2018 Board Approved EB-2014-0002 Before Rate Design ¹	2018 Inclusive of SLAF Before Rate Design	OEB Approved Range
Residential	104.21%	102.27%	85%-115%
GS < 50kW	100.06%	100.72%	80%-120%
GS > 50 to 4999kW	90.62%	92.15%	80%-120%
Standby	71.86%	73.09%	80%-120%
LU (1)	111.08%	112.05%	85%-115%
LU (2)	90.84%	90.79%	85%-115%
Sentinel Lights	97.59%	92.35%	80%-120%
Street Lighting	82.60%	113.83%	80%-120%
Unmetered and Scattered Load	120.24%	114.90%	80%-120%

2 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 The adjusted 2018 revenue-to-cost ratios, inclusive of the new SLAF, and the necessary
 4 adjustments to move the revenue-to-cost ratios to the OEB approved target or to within the OEB
 5 approved ranges are identified in Table 16 below.

6 **Table 16 - 2018 Revenue to Cost Ratios after Rate Design**

Rate Class	2018 Board Approved EB-2014-0002 After Rate Design ¹	2018 Inclusive of SLAF After Rate Design	OEB Approved Range
Residential	104.21%	102.27%	85%-115%
GS < 50kW	100.06%	100.72%	80%-120%
GS > 50 to 4999kW	90.63%	92.63%	80%-120%
Standby	71.86%	73.09%	80%-120%
LU (1)	111.08%	112.04%	85%-115%
LU (2)	90.84%	91.27%	85%-115%
Sentinel Lights	97.59%	92.81%	80%-120%
Street Lighting	82.60%	106.66%	80%-120%
Unmetered and Scattered Load	120.00%	114.90%	80%-120%

1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

1 Table 17 provides 2018 comparative information on calculated base revenue amounts used to
 2 derive proposed distribution charges.

3 **Table 17 – 2018 Proposed Revenues and Costs**

Rate Class	2018 Proposed Revenues	2018 Proposed Costs	Revenue vs. Cost \$	RCR
Residential	\$75,395,151	\$73,724,394	\$1,670,757	102.27%
GS < 50kW	\$16,351,491	\$16,235,318	\$116,173	100.72%
GS > 50 to 4999kW	\$23,015,686	\$24,847,866	(\$1,832,180)	92.63%
Standby	\$873,131	\$1,188,424	(\$315,293)	73.47%
LU (1)	\$2,652,376	\$2,367,259	\$285,117	112.04%
LU (2)	\$1,065,780	\$1,167,747	(\$101,968)	91.27%
Sentinel Lights	\$44,716	\$48,180	(\$3,464)	92.81%
Street Lighting	\$1,902,863	\$1,784,045	\$118,817	106.66%
Unmetered and Scattered Load	\$478,327	\$416,287	\$62,040	114.90%
Total	\$121,779,520	\$121,779,520	\$0	

5 **2019 Cost Allocation and Rate Design**

6 Horizon Utilities has completed the Board's 3.4 CA Model for 2019 to include the new SLAF as
 7 identified in Table 18 below.

8 **Table 18 – 2019 Street Lighting Adjustment Factor**

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,492,703	227,762	6.554
Street Lighting	38,022	52,273	0.727
Street Lighting Adjustment Factor (Primary System)			9.010

10 Horizon Utilities has calculated the 2019 Street Lighting Adjusted Connections based on the SLAF
 11 in Table 19 below.

12 **Table 19 – 2019 Street Lighting Adjusted Connections**

Number of Devices (A)	52,273
Street Lighting Adjustment Factor (B)	9.010
Street Lighting Adjusted Connections C=A/B	5,802

13

1 Horizon Utilities provides a comparison of the total costs allocated from the Cost Allocation Model
 2 as approved in the 2015-2019 Custom IR Decision compared to the total costs per the revised
 3 Cost Allocation methodology (i.e. inclusive of the SLAF) in Table 20 below.

4 **Table 20 – Total 2019 Costs Allocated from Cost Allocation Model**

Rate Class	2019 Board Approved EB-2014-0002 ¹	2019 Proposed	Increase/ (Decrease)
Residential	\$74,896,902	\$76,637,556	\$1,740,655
GS < 50kW	\$16,942,996	\$17,021,671	\$78,675
GS > 50 to 4999kW	\$24,455,048	\$24,306,922	(\$148,127)
Standby	\$1,259,659	\$1,248,682	(\$10,977)
LU (1)	\$2,477,961	\$2,457,791	(\$20,170)
LU (2)	\$1,154,214	\$1,148,095	(\$6,119)
Sentinel Lights	\$45,428	\$48,616	\$3,188
Street Lighting	\$3,515,372	\$1,853,148	(\$1,662,224)
Unmetered and Scattered Load	\$397,736	\$422,836	\$25,100
Total Base Revenue Requirement	\$125,145,317	\$125,145,317	\$0

5 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

6 Horizon Utilities provides a comparison of the 2019 Board Approved RCRs and the 2019 RCRs
 7 updated for the SLAF from the Cost Allocation Model in Table 21 below.

8 **Table 21 - 2019 Revenue to Cost Ratios before Rate Design from Cost Allocation Model**

Rate Class	2019 Board Approved EB-2014-0002 Before Rate Design ¹	2019 Inclusive of SLAF Before Rate Design	OEB Approved Range
Residential	103.03%	101.25%	85%-115%
GS < 50kW	97.81%	98.30%	80%-120%
GS > 50 to 4999kW	95.07%	97.09%	80%-120%
Standby	71.94%	73.49%	80%-120%
LU (1)	110.01%	110.87%	85%-115%
LU (2)	95.64%	95.93%	85%-115%
Sentinel Lights	96.08%	91.29%	80%-120%
Street Lighting	82.44%	104.94%	80%-120%
Unmetered and Scattered Load	119.76%	114.51%	80%-120%

9 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

1 The adjusted 2019 revenue-to-cost ratios, inclusive of the new SLAF, and the necessary
 2 adjustments to move the revenue-to-cost ratios to the OEB approved target or to within the OEB
 3 approved ranges are identified in Table 22 below.

4 **Table 22 - 2019 Revenue to Cost Ratios after Rate Design**

Rate Class	2019 Board Approved EB-2014-0002 After Rate Design ¹	2019 Inclusive of SLAF After Rate Design	OEB Approved Range
Residential	103.03%	101.25%	85%-115%
GS < 50kW	97.81%	98.52%	80%-120%
GS > 50 to 4999kW	95.08%	97.31%	80%-120%
Standby	71.77%	73.49%	80%-120%
LU (1)	110.01%	110.87%	85%-115%
LU (2)	95.64%	96.17%	85%-115%
Sentinel Lights	96.08%	91.49%	80%-120%
Street Lighting	82.44%	100.00%	80%-120%
Unmetered and Scattered Load	119.76%	114.51%	80%-120%

5 1. Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

6 Table 23 provides 2019 comparative information on calculated base revenue amounts used to
 7 derive proposed distribution charges.

8 **Table 23 – 2019 Proposed Revenues and Costs**

Rate Class	2019 Proposed Revenues	2019 Proposed Costs	Revenue vs. Cost \$	RCR
Residential	\$77,596,395	\$76,637,556	\$958,839	101.25%
GS < 50kW	\$16,768,919	\$17,021,671	(\$252,752)	98.52%
GS > 50 to 4999kW	\$23,651,914	\$24,306,922	(\$655,008)	97.31%
Standby	\$917,226	\$1,248,682	(\$331,456)	73.46%
LU (1)	\$2,724,948	\$2,457,791	\$267,157	110.87%
LU (2)	\$1,104,114	\$1,148,095	(\$43,981)	96.17%
Sentinel Lights	\$44,477	\$48,616	(\$4,139)	91.49%
Street Lighting	\$1,853,148	\$1,853,148	\$0	100.00%
Unmetered and Scattered Load	\$484,176	\$422,836	\$61,340	114.51%
Total	\$125,145,317	\$125,145,317	\$0	

9
 10 Table 24 below provides a comparison of the RCRs for 2016 to 2019 updated for the SLAF and
 11 the reduction in the RCR for the Street Lighting Class from 120% in 2016 to 100% in 2019.

1 **Table 24 – 2016 to 2019 RCRs updated for the SLAF**

Rate Class	2016 Inclusive of SLAF After Rate Design	2017 Inclusive of SLAF After Rate Design	2018 Inclusive of SLAF After Rate Design	2019 Inclusive of SLAF After Rate Design	OEB Approved Range
Residential	101.47%	101.35%	102.27%	101.25%	85%-115%
GS < 50kW	98.87%	98.98%	100.72%	98.52%	80%-120%
GS > 50 to 4999kW	94.92%	96.07%	92.63%	97.31%	80%-120%
Standby	74.16%	73.04%	73.09%	73.49%	80%-120%
LU (1)	113.50%	113.12%	112.04%	110.87%	85%-115%
LU (2)	86.53%	85.00%	91.27%	96.17%	85%-115%
Sentinel Lights	95.02%	93.61%	92.81%	91.49%	80%-120%
Street Lighting	120.00%	113.33%	106.66%	100.00%	80%-120%
Unmetered and Scattered Load	114.42%	114.35%	114.90%	114.51%	80%-120%

3 **New Distribution Rate Design**

4 The New Distribution Rate Design for Residential customers, issued by the OEB on April 2, 2015,
 5 confirmed that rates for Residential customers will be migrated to a fixed monthly distribution
 6 charge over a four-year transition period commencing in 2016 and ending in 2019.

7 The Board directed that *“Each distributor will determine its fully fixed charge and will make equal
 8 increases in the fixed charge over four years to get to the fully fixed charge. At the same time, the
 9 usage charge will be reduced in order to keep the distributor revenue-neutral.”*

10 Horizon Utilities incorporated the first year transition adjustment in its proposed rates for 2016 in
 11 a manner consistent with OEB policy. As per the Decision Order for the 2016 Annual Filing:

12 *“The OEB finds that Horizon has correctly implemented the OEB’s policy on distribution rate
 13 design for residential customers. The OEB expects that all distributors will transition to fixed rates
 14 in equal increments over a four-year period.”*

15 Horizon Utilities has incorporated the second year transition adjustment for its proposed rates for
 16 2017. The Residential portion of the proposed 2017 base revenue requirement to which the new
 17 distribution rate design applies is \$71,374,149 as identified in the table below.

1 **Table 25 - Base Revenue Requirement by Rate Class**

Rate Class	2017 Proposed Revenue Requirement
Residential	\$71,373,807
GS < 50kW	\$15,689,093
GS > 50 to 4999kW	\$21,949,193
Standby	\$796,458
LU (1)	\$2,509,603
LU (2)	\$1,032,899
Sentinel Lights	\$43,071
Street Lighting	\$1,999,469
Unmetered and Scattered Load	\$455,842
Total Base Revenue Requirement	\$115,849,435

2
 3 Horizon Utilities has completed Appendix 2-PA for 2017, 2018, and 2019 issued by the Board on
 4 July 16, 2015, as identified in Tables 26, 27, and 28 below. As identified in Table 28 below,
 5 Horizon Utilities' fully fixed charge in 2019 for Residential customers is \$26.95/month, exclusive
 6 of annual adjustments in 2018 and 2019. This indicative fixed charge is based on Horizon Utilities'
 7 2019 base revenue requirement of \$119,191,418 and the 2019 Residential customer count of
 8 227,762 as approved in Horizon Utilities' Custom IR Application. For purposes of Rate Design,
 9 Horizon Utilities has used the fixed/variable percentage as calculated in 2-PA for the derivation of
 10 Residential fixed and variable distribution rates. Horizon Utilities has calculated the 2017
 11 distribution rates for all other rate classes using the normal formulaic derivation.

1 Table 26 – Appendix 2-PA – 2017 – New Rate Design Policy for Residential Customers

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	224,088
kWh	1,639,722,296

Proposed Residential Class Specific Revenue Requirement ¹	\$ 71,373,807
----------------------------------------------------------------------	---------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	18.80
Distribution Volumetric Rate (\$/kWh)	0.0121

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	18.80	224,088	\$ 50,554,313.04	71.82%
Variable	0.0121	1,639,722,296	\$ 19,840,639.78	28.18%
TOTAL	-	-	\$ 70,394,952.82	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	3
---------------------------------------------------------------------	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 51,257,280	19.06	\$ 51,253,468
Variable	\$ 20,116,527	0.0123	\$ 20,168,584
TOTAL	\$ 71,373,807	-	\$ 71,422,053

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	81.21%	\$ 57,962,789	21.56	\$ 57,976,116
Variable	18.79%	\$ 13,411,018	0.0082	\$ 13,445,723
TOTAL	-	\$ 71,373,807	-	\$ 71,421,839

Checks ³	
Change in Fixed Rate	\$ 2.50
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 48,032
	0.07%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

1 Table 27 – Appendix 2-PA – 2018 – New Rate Design Policy for Residential Customers

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	225,981
kWh	1,646,663,057

Proposed Residential Class Specific Revenue Requirement ¹	\$ 71,509,319
----------------------------------------------------------------------	---------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	21.56
Distribution Volumetric Rate (\$/kWh)	0.0082

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	21.56	225,981	\$ 58,465,896	81.24%
Variable	0.0082	1,646,663,057	\$ 13,502,637	18.76%
TOTAL	-	-	\$ 71,968,533	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	2
---------------------------------------------------------------------	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 58,092,839	21.42	\$ 58,086,247
Variable	\$ 13,416,480	0.0081	\$ 13,337,971
TOTAL	\$ 71,509,319	-	\$ 71,424,218

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	90.62%	\$ 64,801,079	23.90	\$ 64,811,452
Variable	9.38%	\$ 6,708,240	0.0041	\$ 6,751,319
TOTAL	-	\$ 71,509,319	-	\$ 71,562,770

Checks ³	
Change in Fixed Rate	\$ 2.48
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 53,451
	0.07%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

1 Table 28 – Appendix 2-PA – 2019 – New Rate Design Policy for Residential Customers

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	227,762
kWh	1,652,719,193

Proposed Residential Class Specific Revenue Requirement ¹	\$ 73,649,655
----------------------------------------------------------------------	---------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	23.90
Distribution Volumetric Rate (\$/kWh)	0.0041

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	23.90	227,762	\$ 65,322,267	90.60%
Variable	0.0041	1,652,719,193	\$ 6,776,149	9.40%
TOTAL	-	-	\$ 72,098,416	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	1
---------------------------------------------------------------------	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 66,727,714	24.41	\$ 66,716,173
Variable	\$ 6,921,941	0.0042	\$ 6,941,421
TOTAL	\$ 73,649,655	-	\$ 73,657,594

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	\$ 73,649,655	26.95	\$ 73,658,372
Variable	0.00%	-	0.0000	-
TOTAL	-	\$ 73,649,655	-	\$ 73,658,372

Checks ³	
Change in Fixed Rate	\$ 2.54
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 8,717
	0.01%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

1 In the New Rate Design, the Board instructed distributors that, for the purposes of implementing
2 the new fixed rate design, a 10% test will be applied to customers who consume much less
3 electricity than the typical residential customers. This will allow any mitigation plans to be tailored
4 to those customers who use the least power and whose bills will likely increase due to the shift in
5 the fixed rates. If a customer at the 10th consumption percentile level of electricity has a bill impact
6 of 10% or higher, the distributor must make a proposal for a rate mitigation plan.

7 Horizon Utilities can confirm that the Residential monthly service charge will not increase by more
8 than \$4 per year. Accordingly, rate mitigation is not necessary since a customer at the lowest
9 decile of electricity consumption will not have a bill impact of 10% or higher.

10 Horizon Utilities completed a Residential class consumption segmentation analysis for its 2017
11 Annual Filing. The following is a description of the method Horizon Utilities used to derive the 10th
12 consumption percentile.

13 1) Horizon Utilities calculated the number of active residential customers who consumed
14 electricity at the location for a minimum of twelve months during the July 1, 2015 to June
15 30, 2016 period. The query produced 193,564 records.

16 2) Horizon Utilities calculated the customer specific average daily consumption (Total usage
17 for the twelve-month period divided by number of billing days in the twelve-month period)
18 to obtain the average daily usage.

19 3) Horizon Utilities calculated average monthly usage by multiplying the average daily usage
20 by 30 days.

21 4) Horizon Utilities calculated the number of monthly kWhs at the 10th consumption
22 percentile, at 219 kWh.

23 Horizon Utilities has provided in Table 29 below the bill impact for a Residential customer who
24 consumes 219 kWh monthly. The monthly service charge increased by \$2.76 and the bill impact
25 for a customer at the 10th consumption percentile of electricity consumption is 2.32%.

1 **Table 29 – 10th Consumption Percentile Residential Customer Bill Impact (219 kWh)**

Customer Class: **Residential** 1
 TOU / non-TOU: **TOU**

Consumption 219 kWh ⊙ May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	219	\$ 0.0121	\$ 2.65	\$ 0.0082	\$ 1.80	-\$ 0.85	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 22.24		\$ 24.14	\$ 1.90	8.52%
Deferral/Variance Account	per kWh	219	\$ 0.0003	\$ 0.07	-\$ 0.0023	-\$ 0.50	-\$ 0.58	-796.51%
Disposition Rate Rider	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider 1575	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	219	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	-\$ 0.00	0.00%
Line Losses on Cost of Power		8.30	\$ 0.1118	\$ 0.93	\$ 0.1118	\$ 0.93	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.04		\$ 25.36	\$ 1.32	5.49%
RTSR - Network	per kWh	227	\$ 0.0078	\$ 1.77	\$ 0.0074	\$ 1.68	-\$ 0.08	-4.79%
RTSR - Line and Transformation Connection	per kWh	227	\$ 0.0059	\$ 1.34	\$ 0.0059	\$ 1.34	\$ 0.00	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 27.15		\$ 28.39	\$ 1.24	4.56%
Wholesale Market Service Charge (WMSC)	per kWh	227	\$ 0.0047	\$ 1.07	\$ 0.0047	\$ 1.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	227	\$ 0.0013	\$ 0.30	\$ 0.0013	\$ 0.30	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	140	\$ 0.0870	\$ 12.19	\$ 0.0870	\$ 12.19	\$ -	0.00%
TOU - Mid Peak	per kWh	39	\$ 0.1320	\$ 5.20	\$ 0.1320	\$ 5.20	\$ -	0.00%
TOU - On Peak	per kWh	39	\$ 0.1800	\$ 7.10	\$ 0.1800	\$ 7.10	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	219	\$ 0.1030	\$ 22.56	\$ 0.1030	\$ 22.56	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 53.26		\$ 54.49	\$ 1.24	2.32%

2

3 **Distribution and Total Bill Impacts**

4 A summary of bill impacts for the typical Residential (750 kWh) and GS < 50 kW (2000 kWh)
 5 customer is presented in Table 30. Appendix C provides a detailed summary of the bill impacts
 6 for each customer class for 2017. The calculation of the bill impacts has been modified to account
 7 for the disposition of the GA balance based on an energy basis (kWh) for all customers. This
 8 change is discussed in further detail on page 57.

1 **Table 30 - Residential and GS < 50kW Bill Impacts**

		Distribution % (2017 vs 2016)
Rate Class	kWh	
Residential (on TOU)	750	(0.59)%
GS < 50 kW (On TOU)	2000	1.63%
		Total Bill % (2017 vs 2016)
Rate Class	kWh	
Residential (on TOU)	750	(1.83)%
GS < 50 kW (On TOU)	2000	(1.40)%

2

3 Note: Total Bill Impacts in the above table are exclusive of HST.

4 **Summary of Adjustments to the Revenue Requirement**

5 The revenue requirement has been adjusted to incorporate (i) changes to the Working Capital
 6 Allowance portion of rate base as a result of changes to Cost of Power flow-through costs; and
 7 (ii) changes to the revenue requirement as a result of changes to the Cost of Capital parameters.

8 The updated Cost of Power amounts incorporate (i) the RPP price increase effective May 1, 2016;
 9 (ii) Hydro One 2016 UTRs and STRs approved by the OEB January 14, 2016; (iii) an update to
 10 Horizon Utilities' demand from 2014 to 2015 actuals in the RTSR model; (iv) an increase to the
 11 SME charge as a result of an update to the number of customers; (v) a change in the ratio of
 12 RPP to non-RPP volumes; (vi) a decrease in the Wholesale Market Service Rate of \$0.0008/kWh
 13 from \$0.0044/kWh to \$0.0036/kWh as approved by the OEB on November 2015; and (vii) the
 14 inclusion of the Ontario Electricity Support Program ("OESP") Charge of \$0.0011/kWh.

15 A summary of the changes to the Cost of Power is provided in Table 31 below.

16 **Table 31 – Cost of Power 2017 Annual Filing vs. Custom IR**

Category	2017 Annual Filing	Custom IR EB-2014-0002	Variance	% Variance
Power	\$336,728,367	\$283,051,876	\$53,676,492	18.96%
Global Adjustment	\$231,536,782	\$182,551,588	\$48,985,194	26.83%
Wholesale Market Services	\$29,499,256	\$28,024,293	\$1,474,963	5.26%
Network	\$37,661,112	\$40,713,750	(\$3,052,638)	(7.50%)
Connection	\$30,713,866	\$30,680,627	\$33,239	0.11%
Low Voltage	\$312,002	\$312,002	\$0	0.00%
Smart Meter Entity	\$2,268,806	\$2,267,389	\$1,417	0.06%
TOTAL	\$668,720,192	\$567,601,525	\$101,118,667	17.82%

17

18 The Cost of Power has increased \$101,118,667 with a corresponding increase of \$860,507 to
 19 revenue requirement as identified in Table 32 below.

1 **Table 32 – Impact to Revenue Requirement due to Cost of Power Update**

Description	%	Amount
Cost of Power Increase		\$101,118,667
Increase to Working Capital/Rate Base	12.00%	\$12,134,240
Rate Base Breakdown		
Short Term Debt Increase	4.00%	\$485,370
Long Term Debt Increase	56.00%	\$6,795,174
Equity Increase	40.00%	\$4,853,696
Revenue Requirement Components		
Deemed Interest - Short Term Debt	2.16%	\$10,484
Deemed Interest - Long Term Debt	3.47%	\$235,882
Return on Equity	9.30%	\$451,394
PILs Gross-Up	26.50%	\$162,747
Total Revenue Requirement Increase	7.09%	\$860,507

2
3

4 Revenue requirement has also been updated from Horizon Utilities' Custom IR Application to
5 incorporate the Cost of Capital parameters issued by the Board on October 15, 2015. Horizon
6 Utilities will make a subsequent update for the updated Cost of Capital parameters which are
7 expected to be available prior to the Board rendering its Decision on this Annual Filing. Revenue
8 requirement has decreased by \$417,876 from \$36,920,637 to \$36,502,760 as a result of the
9 change in Cost of Capital parameters as identified in Table 33 below.

10 **Table 33 – Impact to Revenue Requirement due to Update of Cost of Capital Parameters**

Description	%	2017 Custom IR Application EB-2014-0002	%	2017 Annual Filing After COP Update	%	2017 Annual Filing After COP and COC Parameter Update	Increase/ (Decrease) in Revenue Requirement due to Cost of Power Update	Increase/ (Decrease) in Revenue Requirement due to Cost of Capital Parameters
Rate Base		\$508,493,519		\$520,627,759		\$520,627,759	\$12,134,240	\$0
Rate Base Breakdown								
Short Term Debt	4.00%	\$20,339,741	4.00%	\$20,825,110	4.00%	\$20,825,110	\$485,370	\$0
Long Term Debt	56.00%	\$284,756,371	56.00%	\$291,551,545	56.00%	\$291,551,545	\$6,795,174	\$0
Deemed Equity	40.00%	\$203,397,408	40.00%	\$208,251,104	40.00%	\$208,251,104	\$4,853,696	\$0
Revenue Requirement Components								
Deemed Interest - Short Term Debt	2.16%	\$439,338	2.16%	\$449,822	1.65%	\$343,614	\$10,484	(\$106,208)
Deemed Interest - Long Term Debt	3.47%	\$9,884,793	3.47%	\$10,120,675	3.47%	\$10,120,675	\$235,882	\$0
Return on Equity	9.30%	\$18,915,959	9.30%	\$19,367,353	9.19%	\$19,138,276	\$451,394	(\$229,076)
PILs Gross-Up	26.50%	\$6,820,040	26.50%	\$6,982,787	26.50%	\$6,900,195	\$162,747	(\$82,592)
Total Revenue Requirement Increase/(Decrease)	7.09%	\$36,060,130	7.09%	\$36,920,637	7.01%	\$36,502,760	\$860,507	(\$417,876)

11

12 Table 34 below identifies the significant changes in the revenue requirement proposed for 2017
13 in this Annual Filing, as compared to that which was approved in Horizon Utilities' Custom IR

1 Application. The net impact of the change to the Cost of Power (increase of \$860,507) and the
2 Cost of Capital Parameters (decrease of \$417,876) is an increase to revenue requirement of
3 \$442,631.

4 **Table 34 - 2017 Summary of Significant Changes**

Note	Description	Custom IR EB-2014-0002	Changes	2017 Annual Filing EB-2016-0007
Rate Base:				
	Average Net Fixed Assets	\$ 432,973,917	\$ -	\$ 432,973,917
1	Working Capital Base	\$ 629,330,018	\$ 101,118,667	\$ 730,448,685
	Working Capital Factor	12.00%	0.00%	12.00%
2	Working Capital Allowance	\$ 75,519,602	\$ 12,134,240	\$ 87,653,842
	Total Rate Base	\$ 508,493,519	\$ 12,134,240	\$ 520,627,759
Revenue Requirement:				
3	Deemed Interest on Debt	\$ 10,324,131	\$ 140,158	\$ 10,464,289
4	Return on Equity (ROE)	\$ 18,915,959	\$ 222,318	\$ 19,138,276
	Total Return on Rate Base	\$ 29,240,090	\$ 362,475	\$ 29,602,566
	Depreciation	\$ 25,272,152	\$ -	\$ 25,272,152
	OM&A	\$ 61,419,231	\$ -	\$ 61,419,231
	Property Tax	\$ 309,263	\$ -	\$ 309,263
5	PILs	\$ 4,922,006	\$ 80,155	\$ 5,002,161
	Service Revenue Requirement	\$ 121,162,742	\$ 442,631	\$ 121,605,372
7	Revenue Offsets	\$ 5,755,938	\$ -	\$ 5,755,938
	Base Revenue Requirement	\$ 115,406,804	\$ 442,631	\$ 115,849,435

Notes	
1	The increase in working capital base is the result of changes to the Cost of Power flow-through costs: (i) the RPP price increase effective May 1, 2016; (ii) Hydro One 2016 UTRs and STRs approved by the OEB January 14, 2016; (iii) an update to Horizon Utilities' demand from 2014 to 2015 actuals in the RTSR model; (iv) an increase to the SME charge as a result of an update to the number of customers; (v) a change in the ratio of RPP to non-RPP volumes; (vi) a decrease in the Wholesale Market Service Rate of \$0.0008/kWh from \$0.0044/kWh to \$0.0036/kWh as approved by the OEB on November 2015; and (viii) the inclusion of the Ontario Electricity Support Program ("OESP") Charge of \$0.0011/kWh.
2	The increase in working capital allowance is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs.
3	The increase in deemed interest on debt is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs; partly offset by a decrease in the deemed short term debt rate from 2.11% to 1.65%.
4	The increase in return on equity is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs; partly offset by a decrease in the return on equity from 9.30% to 9.19%.
5	The increase in PILs is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs; partly offset by a decrease in the Cost of Capital Parameters.

5

1 **Earnings Sharing Mechanism**

2 Horizon Utilities reports on its results for 2015 in this annual filing, the first year for which the ESM
3 is in place. 2015 regulatory net income and ROE have been calculated in accordance with the
4 Settlement Agreement. Specifically, the 2015 regulatory net income reported in RRR 2.1.7 and
5 filed with the OEB on April 29, 2016 has been adjusted for (i) revenue and expense items
6 prescribed by the OEB for the purposes of determining whether a distributor's performance falls
7 outside of the ± 300 basis points deadband; and (ii) revenue and expense items specifically
8 included or excluded for the purposes of earnings sharing.

9 Regulatory net income for the purposes of determining whether a distributor's performance falls
10 outside of the ± 300 basis points deadband is reported in RRR 2.1.5.6. Adjustments to the
11 regulatory net income reported in RRR 2.1.7 in order to determine regulatory net income for RRR
12 2.1.5.6 are as follows:

- 13 • Exclude costs associated with the potential merger of Horizon Utilities, Enersource Hydro
14 Mississauga Inc. and PowerStream Inc. such as: payments for due diligence professional
15 services; consulting fees in respect of the proposed merger and business valuation; and
16 legal fees in respect of the proposed merger and acquisition of Hydro One Brampton
17 shares by the merged entity. These costs have been included in the regulatory net income
18 reported in RRR 2.1.7 as per direction from OEB staff; but should be excluded from
19 regulatory net income reported in RRR 2.1.5.6. Merger costs were not included in the
20 calculation of ROE in Horizon Utilities' Custom IR Application;
- 21 • Exclude net interest revenue/expense on Deferral and Variance Accounts (DVAs). Interest
22 revenues and expenses related to DVAs were not included in the calculation of ROE in
23 Horizon Utilities' Custom IR Application;
- 24 • Exclude non-rate regulated items not approved in the distributor's last cost of service
25 application. Horizon Utilities has excluded 2015 Conservation and Demand Management
26 ("CDM") Incentive Payments of \$2,034,823 from the regulatory net income reported in
27 RRR 2.1.5.6;
- 28 • Calculate the cost of debt based on the deemed debt ratio of 56% long term debt and 4%
29 short term debt; and using the Cost of Capital parameters approved in the Horizon Utilities'
30 Custom IR Application; and

- 1 • PILs shall be recalculated from actual to reflect the adjusted net income as a result of any
2 revenue and expense adjustments.

3 Additionally, the regulatory net income for the purposes of RRR 2.1.5.6 incorporates current tax
4 only (i.e. excludes deferred taxes) which is consistent with the PILs calculation in Horizon Utilities'
5 Custom IR Application.

6 The 2015 regulatory net income reported by Horizon Utilities in RRR 2.1.7 was \$18,838,466 as
7 identified in Table 35 below. A net adjustment of \$249,535, based on the items identified above,
8 was made to the regulatory net income reported in 2.1.7 to determine regulatory net income
9 reported in RRR 2.1.5.6 of \$19,088,001.

10 Adjustments to the regulatory net income reported in RRR 2.1.5.6 in order to determine regulatory
11 net income for the purposes of earnings sharing are as follows:

- 12 • Exclude revenue associated with the Smart Meter Disposition Rider for Smart Meter
13 installations from 2012 - 2014;
- 14 • Exclude the Rate of Return on Stranded Meters at the short term debt rate of 2.11%;
- 15 • Include one-time costs incurred for Horizon Utilities' Custom IR Application, calculated as
16 one-fifth of \$2,476,925 in each of 2015 through 2019; and
- 17 • PILs shall be recalculated from actual to reflect the adjusted net income as a result of any
18 revenue and expense adjustments.

19 These adjusting revenue and expense items were approved on page 30 of Horizon Utilities'
20 Settlement Agreement for its Custom IR Application. Horizon Utilities has also made the following
21 adjustments:

- 22 • Excluded out of period tax adjustments (\$550,218 refund) from the calculation of ROE for
23 the purposes of earnings sharing. Out of period tax adjustments were not included in the
24 calculation of PILs in the Custom IR Application; and
- 25 • Included current tax on the stranded meter recovery as approved on page 41 of the
26 Settlement Proposal. Current tax on the stranded meter recovery was included in the
27 calculation of PILs in the Custom IR Application.

28 The 2015 regulatory net income reported by Horizon Utilities in RRR 2.1.5.6 was \$19,088,001 as
29 identified in Table 35 below. A net adjustment of (\$1,380,517), based on the items identified

1 above, was made to the regulatory net income reported in 2.1.5.6 to determine regulatory net
2 income reported for the purposes of earnings sharing of \$17,707,474. The compares to the
3 regulatory net income of \$17,422,493 approved in Horizon Utilities Custom IR Application. A
4 reconciliation of current income tax is provided in Table 36 below.

5 The adjustments to the regulatory net income required for the purposes of earnings sharing result
6 in an achieved ROE of 9.275% as identified in Table 35. Horizon Utilities' approved ROE for 2015
7 was 9.30%. A reconciliation of deemed equity is provided in Table 37 below. Horizon Utilities did
8 not incur earnings in excess of the 2015 approved ROE and as such has not established, or made
9 an entry to, the ESM deferral account 1508 Sub-account "Earnings Sharing Variance Account".
10 Horizon Utilities seeks approval for the calculation of its 2015 achieved ROE of 9.275% for the
11 purposes of earnings sharing.

12 **Table 35 – Calculation of 2015 Regulatory ROE**

2015 Regulatory ROE	2015 Actuals as per 2.1.7	2015 Actuals as per 2.1.5.6	2015 Actuals ESM	Custom IR Application EB-2014-0002
Regulatory Net Income including Merger Costs and before 2.1.5.6 Adjustments	\$22,685,184	\$22,685,184	\$22,685,184	\$20,859,301
Add Back Merger Costs		(\$4,516,459)	(\$4,516,459)	
(Deduct Net Interest Revenue) on DVAs		\$283,677	\$283,677	
Add back Net Interest Expense on DVAs		(\$154,943)	(\$154,943)	
Deduct non rate regulated items		\$2,034,823	\$2,034,823	
Add back Interest Expense on P&L		(\$7,075,166)	(\$7,075,166)	
Deduct Deemed Interest		\$9,679,670	\$9,679,670	
Regulatory Net Income after 2.1.5.6 Adjustments and before ESM Adjustments	\$22,685,184	\$22,433,582	\$22,433,582	\$20,859,301
Deduct Smart Meter Disposition Rider Revenue			\$538,510	n/a
Deduct Rate of Return on Stranded Meters Revenue			\$95,777	n/a
Deduct 1/5th of One-time costs incurred for the Custom IR Application			\$495,385	n/a
Regulatory Net Income after ESM Adjustments	\$22,685,184	\$22,433,582	\$21,303,911	\$20,859,301
Current Income Taxes including Out of Period Tax Adjustments	\$3,846,718	\$3,345,582	\$3,046,219	\$3,336,809
Exclude Out of Period Tax Adjustments	n/a	n/a	(\$550,218)	n/a
Current Income Taxes - Current Period	\$3,846,718	\$3,345,582	\$3,596,437	\$3,336,809
Regulatory Net Income	\$18,838,466	\$19,088,001	\$17,707,474	\$17,522,493
Deemed Equity	\$191,137,302	\$190,920,512	\$190,920,512	\$188,413,901
Return on Equity	9.856%	9.998%	9.275%	9.300%

1 **Table 36 – Calculation of Current Taxes**

Adjustments	\$	Current Tax Impact	Tax Rate
RRR 2.1.7	\$22,685,184	\$3,846,718	16.96%
Add Back Merger Costs ¹	(\$4,516,459)	\$87,872	1.95%
(Deduct Net Interest Revenue) on DVAs	\$283,677	(\$75,174)	26.50%
Add back Net Interest Expense on DVAs	(\$154,943)	\$41,060	26.50%
Deduct non rate regulated items	\$2,034,823	(\$539,228)	26.50%
Add back Interest Expense on P&L	(\$7,075,166)	\$1,874,919	26.50%
Deduct Deemed Interest	\$9,679,670	(\$2,565,113)	26.50%
Record Tax on Stranded Meter Rate Rider as per Custom IR Application		\$674,527	
Total Adjustments to 2.1.7	\$251,602	(\$501,137)	
RRR 2.1.5.6	\$22,433,582	\$3,345,582	14.91%
Deduct Smart Meter Disposition Rider Revenue	\$538,510	(\$142,705)	26.50%
Deduct Rate of Return on Stranded Meters Revenue	\$95,777	(\$25,381)	26.50%
Deduct 1/5th of One-time costs incurred for the Custom IR Application	\$495,385	(\$131,277)	26.50%
Add back Out of Period Tax Adjustments		\$550,218	n/a
Total Adjustments to 2.1.5.6	\$1,129,672	\$250,855	
Earnings Sharing	\$21,303,911	\$3,596,437	16.88%

2 1. Merger Costs treated as Eligible Capital Expenditures

3 **Table 37 – Calculation of Deemed Equity**

Deemed Equity Calculation	RRR 2.1.7	RRR 2.1.5.6 and ESM
Cost of Power	\$551,899,480	\$551,899,480
Operating Expenses	\$63,613,408	\$63,613,408
Total Cost of Power and Operating Expenses including Merger Costs	\$615,512,888	\$615,512,888
Deduct Merger Costs		(\$4,516,459)
Total Cost of Power and Operating Expenses excluding Merger Costs	\$615,512,888	\$610,996,429
Working Capital Allowance %	12.0%	12.0%
Total Working Capital Allowance	\$73,861,547	\$73,319,572
Fixed Assets		
Opening Balance - NBV	\$392,059,901	\$392,059,901
Closing Balance - NBV	\$415,903,516	\$415,903,516
Average NBV	\$403,981,709	\$403,981,709
Total Rate Base	\$477,843,255	\$477,301,280
Regulated Deemed Equity @ 40%	\$191,137,302	\$190,920,512

4

1 **Adjustments to the Stranded Meter Rate Rider**

2 The stranded meter rate rider has been adjusted to incorporate changes to the cost of capital
3 parameters issued October 15, 2015. Horizon Utilities will make a subsequent update for the
4 updated Cost of Capital parameters which are expected to be available prior to the Board
5 rendering its Decision on this Annual Filing. This update was identified on page 11, Tab 2 in the
6 Settlement Agreement for Horizon Utilities' Custom IR Application (EB-2014-0002). The revised
7 stranded meter recovery using a short term debt rate of 2.11% in 2015 and 1.65% in 2016 is
8 identified in Table 38 below. The stranded meter recovery for 2017 is \$2,740,471 which is
9 consistent with the amount calculated in Horizon Utilities' response to Technical Conference
10 Undertaking JTC 10 for its 2016 Annual Filing EB-2015-0075. The proposed fixed rate rider based
11 on customer count is identified in Table 39. When the OEB issues the 2017 Cost of Capital
12 parameters in Q4, 2016, Horizon Utilities will update the 2017 stranded meter rate rider
13 accordingly.

14 **Table 38 – Calculation of Stranded Meter Recovery**

Fixed Asset Continuity	2015	2016	2017
Opening Balance	\$7,974,590	\$5,316,393	\$2,658,197
Depreciation	(\$2,658,197)	(\$2,658,197)	(\$2,658,197)
Closing Balance	\$5,316,393	\$2,658,197	\$0
Average Balance	\$6,645,492	\$3,987,295	\$1,329,098

15

Determination of Total Recovery Over Rate Rider Period	2015	2016	2017	Total
Depreciation	\$2,658,197	\$2,658,197	\$2,658,197	\$7,974,590
Debt (Short-Term Debt Rate)	\$84,132	\$39,474	\$13,158	\$136,764
Equity (Short-Term Debt Rate)	\$56,088	\$26,316	\$8,772	\$91,176
Cost of Capital	\$140,220	\$65,790	\$21,930	\$227,940
PILS Gross-up on Equity CoC	\$20,222	\$9,488	\$3,163	\$32,873
Total	\$2,818,639	\$2,733,475	\$2,683,290	\$8,235,404
Rate Rider Recovery	\$2,754,462	\$2,740,471	\$2,740,471	\$8,235,404

16 **Table 39 – Calculation of Stranded Meter Rate Rider**

17

Customer Class	# of Active Metered Customers (average 2017)	NBV of Stranded Meters	2015 Rate Rider Recovery including 2.11% Regulated Rate of Return	2016 Rate Rider Recovery including 1.65% Regulated Rate of Return	2017 Rate Rider Recovery including 1.65% Regulated Rate of Return	Remaining Recovery Period (years)	Monthly Charge	Charge per Year
Residential	224,088	\$6,141,165	\$2,121,188	\$2,110,414	\$2,110,414	1	\$0.78	\$2,110,414
GS< 50kW	18,565	\$1,561,125	\$539,220	\$536,481	\$536,481	1	\$2.41	\$536,481
GS>50kW	2,258	\$272,299	\$94,053	\$93,576	\$93,576	1	\$3.45	\$93,576
Total	244,911	\$7,974,590	\$2,754,462	\$2,740,471	\$2,740,471			\$2,740,471

1 **Deferral and Variance Account Disposition**

2 As discussed in the *Report of the Board on the Electricity Distributors' Deferral and Variance*
3 *Account Review Initiative* (EB-2008-0046), (the "EDDVAR Report"), issued July 31, 2009, under
4 the Price Cap IR or the Annual IR Index, the distributor's Group 1 account balances will be
5 reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is
6 met. Consistent with a letter from the Board on July 25, 2014, distributors may also elect to
7 dispose of Group 1 account balances below the threshold. Additionally, the Board-approved
8 Settlement Proposal in Horizon Utilities' Custom IR Application includes the disposition of Deferral
9 and Variance accounts in the proposed annual recurring adjustments as identified on page 29 of
10 the Settlement Proposal.

11 Group 1 accounts consist of the following Uniform System of Accounts ("USoA"):

- 12 • 1550 - Low Voltage Account;
- 13 • 1551 - SME Charge Account;
- 14 • 1580 - RSVA Wholesale Market Service Charge Account;
- 15 • 1584 - RSVA Retail Transmission Network Charge Account;
- 16 • 1586 - RSVA Retail Transmission Connection Charge Account;
- 17 • 1588 - RSVA Power Account;
- 18 • 1589 - RSVA Global Adjustment Account;
- 19 • 1590 - Recovery of Regulatory Asset Balances Account (if applicable); and
- 20 • 1595 - Disposition and Recovery/Refund of Regulatory Balances Account.

21 The Group 1 balances as of December 31, 2015, in the amount of \$1,260,052 have been adjusted
22 for the following items to determine the amount for disposition of (\$8,484,548) as identified in
23 Table 40 below:

- 24 • Only residual balances in Account 1595 for which rate riders have expired are included;
- 25 • Only Class B Capacity Based Recovery ("CBR") amounts are to be disposed of through
26 this rate proceeding as directed by the OEB in its *Accounting Guidance on Capacity Based*
27 *Recovery* issued July 25, 2016 and;

- 1 • Projected carrying charges for each Group 1 Account balance to the proposed rate rider
- 2 implementation date are included (i.e. the amount for disposition includes 2016 projected
- 3 carrying charges)

4 **Table 40 – Group 1 Account Balances for Disposition**

Description	Amount
Group 1 Account Balances as of December 31, 2015	\$1,260,052
Subtract 2016 Annual Filing Disposition (EB-2015-0075) - Recovery from Customers	\$9,527,458
Subtract Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class A	\$125,118
Add 2016 Projected Carrying Charges (excluding CBDR A)	(\$92,024)
Adjusted Group 1 Account Balances for Disposition - Repayment to Customers	(\$8,484,548)

5
6 Horizon Utilities has computed the disposition threshold, based on the adjusted Group 1 balances
7 to be \$0.0016/kWh, as identified in the table below. Horizon Utilities requests disposition of its
8 Group 1 account balances in this Annual Filing.

9 **Table 41 - Calculation of Disposition Threshold**

Description	Account	Amount
Low Voltage	1550	\$765,960
Smart Meter Entity Charge	1551	(\$41,895)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class A	1580	\$125,118
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class B	1580	\$1,112,193
RSVA - Wholesale Market Service Charge excluding CBR	1580	(\$11,519,565)
RSVA - Retail Transmission Network Charge	1584	\$2,315,960
RSVA - Retail Transmission Connection Charge	1586	\$2,421,109
RSVA - Power	1588	(\$3,799,415)
RSVA - Global Adjustment	1589	\$9,625,919
Disposition and Recovery/Refund of Regulatory Balances	1595	\$254,667
Group 1 Account Balances as of December 31, 2015		\$1,260,052
Subtract 2016 Annual Filing Disposition (EB-2015-0075) - Recovery from Customers		\$9,527,458
Subtract Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class A		\$125,118
Add 2016 Projected Carrying Charges (excluding CBR A)		(\$92,024)
Adjusted Group 1 Account Balances for Disposition - Repayment to Customers		(\$8,484,548)
2015 kWhs		5,427,515,211
Threshold Test \$/kWh		(\$0.0016)

10
11 Horizon Utilities has completed and filed the Deferral and Variance Account (Continuity Schedule)
12 Work Form ("DVA Work Form") as Appendix F. Horizon Utilities has reconciled the Group 1
13 balances filed in the 2015 RRR, section 2.1.7 as identified in Table 42 below. Horizon Utilities
14 confirms that the last Board approved balance of \$9,527,458 has been transferred to Account
15 1595 (as identified in Horizon Utilities' Annual Filing EB-2015-0075). The interest rates used to
16 record carrying charges are 1.47% for Q1 2015; and 1.10% for Q2 2015 to Q3 2015. The interest
17 rate used for Q4 2016 is 1.10%. These interest rates are consistent with the Board's prescribed

- 1 interest rates. No adjustments have been made to any deferral and variance account balances
- 2 previously approved by the Board on a final basis.

1 **Table 42 – Deferral and Variance Account Reconciliation**

Account Description	Account	Principal Amounts as of Dec 31, 2015	Carrying Charges to Dec 31, 2015	Principal Disposition during 2016 - instructed by Board EB-2015-0075	Interest Disposition during 2016 - instructed by Board EB-2015-0075	Projected Carrying Charges to Dec 31, 2016	Principal Adjustment during 2016	Total Disposition
Group 1 Accounts:								
Low Voltage	1550	758,738	7,222	(287,710)	(5,244)	5,181		478,187
Smart Meter Entity Charge	1551	(41,462)	(432)	18,781	326	(249)		(23,038)
RSVA - Wholesale Market Service Charge - CBR A	1580	124,744	375	-	-	800		125,919
RSVA - Wholesale Market Service Charge - CBR B	1580	1,108,630	3,563	-	-	12,195		1,124,388
RSVA - Wholesale Market Service Charge excluding CBR	1580	(11,587,176)	67,611	1,179,182	(103,254)	(114,488)		(10,558,125)
RSVA - Retail Transmission Network Charge	1584	2,254,473	61,487	(3,491,680)	(63,013)	(13,609)		(1,252,342)
RSVA - Retail Transmission Connection Charge	1586	2,371,234	49,875	(2,601,536)	(48,670)	(2,533)		(231,630)
RSVA - Power	1588	(3,749,649)	(49,766)	2,889,873	54,903	(9,458)		(864,097)
Sub-total not including RSVA Power Global Adjustment		(8,760,469)	139,935	(2,293,090)	(164,952)	(122,161)	-	(11,200,738)
RSVA - Power Global Adjustment (balance to June 30, 2015)	1589	11,591,420	210,710	(6,818,513)	(178,578)	52,502		4,857,540
RSVA - Power Global Adjustment (balance from July 1, 2015)	1589	(2,160,285)	(15,925)	-	-	(23,763)		(2,199,973)
Total including RSVA Power Global Adjustment		670,665	334,719	(9,111,603)	(343,530)	(93,422)	-	(8,543,172)
Disposition and Recovery/Refund of Regulatory Balances (2014) - (IRM 14)	1595	72,177	148	(72,177)	(148)	-		0
Disposition and Recovery/Refund of Regulatory Balances (2015) - (COS 15)	1595	199,898	(17,555)	-	-	2,199		184,542
Total 1595		272,075	(17,408)	(72,177)	(148)	2,199	-	184,542
Total Group 1		942,740	317,312	(9,183,780)	(343,678)	(91,223)	-	(8,358,629)
Total Amount for Disposition		942,740	317,312	(9,183,780)	(343,678)	(91,223)	-	(8,358,629)
Total Amount for Disposition excluding WMS Charge - CBR A		817,996	316,937	(9,183,780)	(343,678)	(92,024)	-	(8,484,548)

2

1 With the exception of the balance in 1580 Sub-account RSVA - Wholesale Market Service Charge
2 CBR Class A, Horizon Utilities is seeking a one-year disposition period for the Group 1 balances.
3 This approach is consistent with the EDDVAR Report which states on page 6 that “*the default*
4 *disposition period used to clear the account balances through a rate rider should be one year*”.
5 Horizon Utilities is disposing of the balance in 1580 Sub-account RSVA - Wholesale Market
6 Service Charge CBR Class A by means of customer-specific bill adjustments for each Class A
7 customer as directed by the OEB in its Accounting Guidance on Capacity Based Recovery issued
8 July 25, 2016. This approach is consistent with the Chapter 3 Filing Requirements issued by the
9 OEB on July 14, 2016. The Capacity Based Demand Response program (“CBDR”) and
10 disposition of the associated DVA balances are discussed in further detail below.

11 **Wholesale Market Participants (“WMPs”)**: Horizon Utilities has established separate rate riders
12 to dispose of the balances in the RSVAs for WMPs that are not allocated the RSVA balances
13 related to charges for which the WMPs settle directly with the Independent Electricity System
14 Operator (“IESO”) (e.g. power, global adjustment and wholesale market services including CBR).

15 **Global Adjustment Disposition:** Horizon Utilities has also established separate rate riders to
16 dispose of the global adjustment (“GA”) account balance. These rate riders are applicable for
17 non-RPP Class B customers only. Horizon Utilities’ Class A customers are invoiced the actual
18 GA and as such none of the variance in the GA account balance should be attributed to these
19 customers. There were six Horizon Utilities’ customers who qualified as Class A customers
20 effective July 1, 2015 under the IESO’s expansion of the Industrial Conservation Initiative (“ICI”).
21 These customers paid GA as Class B customers up to and including June 30, 2015; and paid GA
22 as Class A customers from July 1, 2015 to December 31, 2015. As such, these customers should
23 be allocated only the portion of the GA account balance which accrued prior to their classification
24 as Class A customers (i.e. from January 1, 2015 to June 30, 2015).

25 Horizon Utilities proposed in its 2016 Annual Filing EB-2015-0075 that these customers be
26 allocated their portion of the GA account balance based on their percentage of non-RPP Class B
27 volume during the period they were Class B customers. The DVA Work Form includes a tab which
28 uses this methodology to allocate the GA balance to these new Class A customers; and calculates
29 specific amounts for each customer who was reclassified to Class A effective July 1, 2015. These
30 amounts will be settled through twelve equal adjustments to bills as directed in the Chapter 3
31 Filing Requirements. These customers will not be charged the GA rate rider. Table 43 below

1 identifies the GA balances disposed of through rate riders and specific bill adjustments. The total
2 GA balance to be disposed of is \$2,657,566, of which \$2,564,617 will be disposed of via rate
3 rider; and \$92,950 will be disposed of via specific bill adjustments to the six new Class A
4 customers as discussed above. Tab “5a GA Allocation Class A” in the DVA Work Form identifies
5 the detailed calculation of the bill adjustment of \$92,950. Horizon Utilities requests disposition of
6 its GA balance of \$92,950 related to its six new Class A customers (effective July 1, 2015) through
7 the bill adjustments identified in the DVA Work Form.

8 **Table 43 –Disposition of GA Balances**

Description	Account	Amount
Global Adjustment - Non-RPP Class B Customers Jan 1/2015 -Dec 31/2015	1589	\$2,564,617
Global Adjustment - New Class A Customers July 1/2015	1589	\$92,950
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$2,657,566

9
10 **CBR Disposition:** In April of 2015, the IESO introduced the CBDR program which provides
11 availability and utilization payments to aggregated and individual loads which are capable of
12 reducing their consumption at times of peak demand. LDCs are charged by the IESO on a
13 monthly basis for the CBDR program; the charges are divided into CBR for Class A consumers
14 and CBR for Class B consumers. Horizon Utilities recorded CBR A and B charges in separate
15 sub-accounts of Account 4708 Wholesale Market Service Charges in accordance with the OEB’s
16 letter on “*New Charge Types for Recording in Account 4708*” issued June 4, 2015. In 2015, there
17 was no rate set to recover CBR charges from customers and as such there was no revenue
18 collected for CBR. The amounts recorded in Account 4708 for CBR were transferred to the 1580
19 Sub-accounts RSVA - Wholesale Market Service Charge CBR Class A and RSVA - Wholesale
20 Market Service Charge CBR Class B for recovery from customers. Horizon Utilities will dispose
21 of the 1580 Sub-account RSVA - Wholesale Market Service Charge CBR Class A by issuing
22 customer-specific bill adjustments in 2016 for each customer. Horizon Utilities proposes
23 disposition of the 1580 Sub-account RSVA - Wholesale Market Service Charge CBR Class B via
24 a separate volumetric rate rider in accordance with the OEB’s direction in its letter on “*Accounting*
25 *Guidance on Capacity Based Recovery*” dated July 25, 2016.

26 As previously mentioned, there were six Horizon Utilities’ customers who qualified as Class A
27 customers effective July 1, 2015 under the IESO’s expansion of the Industrial Conservation
28 Initiative (“ICI”). Horizon Utilities proposes that these customers be allocated only their portion of
29 the CBR B balance which accrued prior to their classification as Class A customers (i.e. from

1 January 1, 2015 to June 30, 2015). To facilitate this, Horizon Utilities separated the balance in
 2 Account 1580 related to Class B CBR as follows:

- 3 • 1580 Sub-account RSVA - Wholesale Market Service Charge CBR Class B (balance up
 4 to June 30, 2015)
- 5 • 1580 Sub-account RSVA - Wholesale Market Service Charge CBR Class B (balance July
 6 1, 2015 to June 30, 2016)

7 Table 44 below identifies (i) the CBR B amount to be disposed of by rate class, which relates to
 8 the period up to June 30, 2015; and (ii) the corresponding rate rider based on Class B volumes
 9 for the same period.

10 **Table 44 – Disposition of CBR B Balances – up to June 30, 2015**

April - June 2015 Balances	kWh	kW	\$	Unit	Rate Rider
Residential	1,602,300,014	n/a	\$83,815	kWh	0.0001
General Service <50kW	595,106,735	n/a	\$31,130	kWh	0.0001
General Service >50kW	1,775,636,598	4,869,832	\$92,883	kW	0.0191
Large Use (1)	25,164,440	46,134	\$1,316	kW	0.0285
Large Use (2)	4,789,874	39,028	\$251	kW	0.0064
Unmetered Scattered Load	11,533,313	n/a	\$603	kWh	0.0001
Sentinel Lighting	432,551	1,234	\$23	kW	0.0183
Street Lighting	35,168,718	98,824	\$1,840	kW	0.0186
TOTAL	4,050,132,243	5,055,052	\$211,860		

11
 12 Table 45 below identifies (i) the CBR B amount to be disposed of by rate class, which relates to
 13 the period from July 1, 2015 to December 31, 2015; and (ii) the corresponding rate rider based
 14 on Class B volume for the same period.

15 **Table 45 – Disposition of CBR B Balances – July 1, 2015 to December 31, 2015**

July - December 2015 Balances	kWh	kW	\$	Unit	Rate Rider
Residential	1,602,300,014	n/a	\$372,071	kWh	0.0002
General Service <50kW	595,106,735	n/a	\$138,190	kWh	0.0002
General Service >50kW	1,655,251,142	4,627,418	\$384,366	kW	0.0831
Large Use (1)	25,164,440	46,134	\$5,843	kW	0.1267
Large Use (2)	4,789,874	39,028	\$1,112	kW	0.0285
Unmetered Scattered Load	11,533,313	n/a	\$2,678	kWh	0.0002
Sentinel Lighting	432,551	1,234	\$100	kW	0.0814
Street Lighting	35,168,718	98,824	\$8,167	kW	0.0826
TOTAL	3,929,746,788	4,812,638	\$912,528		

16
 17 A summary of the consolidated rate riders for the disposition of CBR B balances is identified in
 18 Table 46 below. The six new Class A customers are only allocated the CBR B rate rider of
 19 \$0.0191/kW which relates to the GA balance incurred for the period during which they were Class
 20 B customers.

1 **Table 46 – Consolidated CBR B Rate Riders by Customer Group**

Rate Class	Customers	Unit	Rate Rider \$/unit
Residential	All	kWh	0.0003
General Service <50kW	All	kWh	0.0003
General Service >50kW	Class B - Full Year 2015	kW	0.1021
	New Class A Customers 2015	kW	0.0191
Large Use (1)	Class B	kW	0.1552
Large Use (2)	Class B	kW	0.0349
Unmetered Scattered Load	All	kWh	0.0003
Sentinel Lighting	All	kW	0.0997
Street Lighting	All	kW	0.1013

2
 3 A summary of the rate riders applicable to each group of customers is identified in Table 47 below.

4 **Table 47 – Rate Riders by Customer Group**

Customers	DVA Rate Rider 1	DVA Rate Rider 2	CBR B Rate Rider	GA Rate Rider	GA Bill Adjustment
WMPs	x				
Class A (Jan 1, 2015 - Dec 31, 2015)	x	x			
Class B non-RPP (Jan 1, 2015 - Jun 30, 2015)/Class A (Jul 1, 2015 - Dec 31, 2015) Customers	x	x	x		x
Class B non-RPP (Jan 1, 2015 - Dec 31, 2015) Customers	x	x	x	x	
Class B RPP Customers	x	x	x		

5
 6 WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage
 7 charges, retail transmission network charges, retail transmission connection charges and the
 8 remaining balance in Account 1595 related to Horizon Utilities' 2015 Custom IR Application (EB-
 9 2014-0002).

10 Class A customers (who were Class A from January 1 – December 31, 2015) are charged the
 11 sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances
 12 for power and wholesale market service charges excluding CBR.

13 Class B, non-RPP customers (who were Class A customers effective July 1 – December 31,
 14 2015) are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2; the CBR B Rate Rider,
 15 which includes only the account balance for CBR B charges up to and including June 30, 2015;
 16 and a bill adjustment for their portion of the GA account balance.

17 Class B, non-RPP customers (who were Class B from January 1 – December 31, 2015) are
 18 charged the sum of DVA Rate Riders 1 and 2; the GA Rate Rider; and the CBR B Rate Rider.

19 Class B RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the CBR B Rate
 20 Rider.

1 The Group 1 Disposition by customer group is identified in Table 48 below. The amount to be
2 disposed of by rate rider is (\$8,577,498) and the amount to be disposed of via customer specific
3 bill adjustments is \$218,869 (\$92,950 GA and \$125,919 CBR A).

4 **Table 48 – Group 1 Disposition by Customer Group**

Description	Account	Amount
Low Voltage	1550	\$478,187
Smart Meter Entity Charge (Residential and GS<50kW Classes Only)	1551	(\$23,038)
Retail Transmission Network Charge	1584	(\$1,252,342)
Retail Transmission Connection Charge	1586	(\$231,630)
IRM 14	1588	\$184,542
All Customers - DVA Rate Rider 1		(\$844,280)
Power	1588	(\$864,097)
Wholesale Market Service Charge excluding CBR	1580	(\$10,558,125)
All Customers ex WMPs - DVA Rate Rider 2		(\$11,422,222)
Wholesale Market Service Charge - CBR Class A	1580	\$125,919
All Class A Customers ex WMPs - CBR A Bill Adjustment	1580	\$125,919
Wholesale Market Service Charge - CBR Class B	1580	\$1,124,388
All Class A Customers ex WMPs - CBR B Bill Adjustment	1580	\$1,124,388
Global Adjustment - Non-RPP Class B Customers Jan 1/2015 -Dec 31/2015	1589	\$2,564,617
Global Adjustment - New Class A Customers July 1/2015	1589	\$92,950
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$2,657,566
Total (Repayment to)/Recovery from Customers		(\$8,358,629)
Disposition via Rate Rider		(\$8,577,498)
Disposition via Customer Specific Bill Adjustments - GA for New Class A Customers July 1/2015		\$92,950
Disposition via Customer Specific Bill Adjustments - CBR A		\$125,919

5
6 All balances claimed are allocated to the rate classes based on the default cost allocation
7 methodology as identified in the EDDVAR report with the exception of the balance in 1580 Sub-
8 account RSA - Wholesale Market Service Charge CBR Class A as previously discussed. The
9 2015 actuals reported in Horizon Utilities' RRRs have been used to calculate the rate riders as
10 per the Chapter 3 Filing Requirements issued by the OEB on July 14, 2016, with one exception
11 identified below.

12 In 2016, a Class B customer ("Customer X") was reclassified from the GS > 50kW customer class
13 to the Large Use (2) customer class. Prior to this reclassification (i.e. in 2015), the Large Use (2)
14 customer class contained Class A customers only. Class A customers are not charged the GA
15 rider; if the 2015 RRR load data were not adjusted, no GA rate rider would be calculated for the
16 Large Use (2) class and Customer X would not pay their portion of the GA balance incurred in
17 2015. Consequently, Horizon Utilities has revised the 2015 data for the GS > 50kW customer

1 class and the Large Use (2) customer class for the purposes of determining the billing
2 determinants.

3 Table 49 below identifies Horizon Utilities 2015 RRR load data; the adjustment to reclassify
4 Customer X from the GS>50kW customer class to the Large Use (2) customer class; and the
5 billing determinants used for the rate rider calculations.

6 **Table 49 – Adjustment to Billing Determinants**

VOLUMES - RRR 2015		Customer Count	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Estimated Metered kW for Non-RPP Customers (%)
RESIDENTIAL	kWh	221,272	1,602,300,014	-	106,182,805	-
GENERAL SERVICE LESS THAN 50 KW	kWh	18,661	595,106,735	-	106,249,720	-
GENERAL SERVICE 50 TO 4,999 KW	kW	2,042	1,825,362,814	5,021,568	1,632,250,738	4,490,317
LARGE USE (1)	kW	6	246,409,680	513,544	246,409,680	513,544
LARGE USE (2)	kW	5	1,111,201,385	1,913,948	1,111,201,385	1,913,948
UNMETERED SCATTERED LOAD	kWh	1,868	11,533,313	-	394,534	-
SENTINEL LIGHTING	kW	202	432,551	1,234	4,428	13
STREET LIGHTING	kW	4	35,168,718	98,824	34,941,140	98,185

VOLUME - CUSTOMER X		Customer Count	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP	Estimated Metered kW for Non-RPP
RESIDENTIAL	kWh					
GENERAL SERVICE LESS THAN 50 KW	kWh					
GENERAL SERVICE 50 TO 4,999 KW	kW	(1)	(4,789,874)	(39,028)	(4,789,874)	(39,028)
LARGE USE (1)	kW					
LARGE USE (2)	kW	1	4,789,874	39,028	4,789,874	39,028
UNMETERED SCATTERED LOAD	kWh					
SENTINEL LIGHTING	kW					
STREET LIGHTING	kW					

REVISED VOLUMES FOR RATE RIDER CALCULATIONS		Customer Count	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP	Estimated Metered kW for Non-RPP
RESIDENTIAL	kWh	221,272	1,602,300,014	-	106,182,805	-
GENERAL SERVICE LESS THAN 50 KW	kWh	18,661	595,106,735	-	106,249,720	-
GENERAL SERVICE 50 TO 4,999 KW	kW	2,041	1,820,572,940	4,982,540	1,627,460,864	4,454,031
LARGE USE (1)	kW	6	246,409,680	513,544	246,409,680	513,544
LARGE USE (2)	kW	6	1,115,991,259	1,952,976	1,115,991,259	1,952,976
UNMETERED SCATTERED LOAD	kWh	1,868	11,533,313	-	394,534	-
SENTINEL LIGHTING	kW	202	432,551	1,234	4,428	13
STREET LIGHTING	kW	4	35,168,718	98,824	34,941,140	98,185

7
8 Table 50 identifies the billing determinants used to calculate the DVA Rate Rider 1, DVA Rate
9 Rider 2, and GA Rate Rider.

1 **Table 50 – Billing Determinants**

2015 Actuals By Class	DVA Rate Rider 1		DVA Rate Rider 2		GA Rate Rider	
	kW	kWhs	kW	kWhs	kW	kWhs
RESIDENTIAL CLASS		1,602,300,014		1,602,300,014		1,602,300,014
GENERAL SERVICE <50 KW CLASS		595,106,735		595,106,735		595,106,735
GENERAL SERVICE >50 KW NON TIME OF USE	4,982,540	1,820,572,940	4,962,518	1,809,310,800	4,627,418	1,655,251,142
LARGE USE (1) CLASS	513,544	246,409,680	393,114	211,570,417	46,134	25,164,440
LARGE USE (2) CLASS	1,952,976	1,115,991,259	808,657	380,872,423	39,028	4,789,874
UNMETERED & SCATTERED LOADS		11,533,313		11,533,313		11,533,313
SENTINEL LIGHTS	1,234	432,551	1,234	432,551	1,234	432,551
STREET LIGHTING	98,824	35,168,718	98,824	35,168,718	98,824	35,168,718
STANDBY	284,226		284,226		284,226	
Totals	7,833,344	5,427,515,211	6,548,573	4,646,294,970	5,096,864	3,929,746,788

Allocators	DVA Rate Rider 1		DVA Rate Rider 2		See Below for Non-RPP Allocators
	kW	kWhs	kW	kWhs	
RESIDENTIAL CLASS		29.52%		34.49%	
GENERAL SERVICE <50 KW CLASS		10.96%		12.81%	
GENERAL SERVICE >50 KW NON TIME OF USE	63.61%	33.54%	75.78%	38.94%	
LARGE USE (1) CLASS	6.56%	4.54%	6.00%	4.55%	
LARGE USE (2) CLASS	24.93%	20.56%	12.35%	8.20%	
UNMETERED & SCATTERED LOADS		0.21%		0.25%	
SENTINEL LIGHTS	0.02%	0.01%	0.02%	0.01%	
STREET LIGHTING	1.26%	0.65%	1.51%	0.76%	
STANDBY	3.63%		4.34%		
Totals	100.00%	100.00%	100.00%	100.00%	

Allocators - Non-RPP kWh/kW for GA Rate Rider				
Rate Class	Total kWhs 2015	2015 Non-RPP kWhs	Ratio	% kWh
RESIDENTIAL CLASS	1,602,300,014	106,182,805	7%	6%
GENERAL SERVICE <50 KW CLASS	595,106,735	106,249,720	18%	6%
GENERAL SERVICE >50 KW NON TIME OF USE	1,655,251,142	1,462,139,066	88%	84%
LARGE USE (1) CLASS	25,164,440	25,164,440	100%	1%
LARGE USE (2) CLASS	4,789,874	4,789,874	100%	0%
UNMETERED & SCATTERED LOADS	11,533,313	394,534	3%	0%
SENTINEL LIGHTS	432,551	4,428	1%	0%
STREET LIGHTING	35,168,718	34,941,140	99%	2%
STANDBY	-	-	0%	0%
Total	3,929,746,788	1,739,866,007		100%

2

3 Tables 51-53 identify the calculations for the DVA Rate Rider 1, DVA Rate Rider 2, and GA Rate

4 Rider respectively. As identified in the Chapter 3 Filing Requirements, “Effective in 2017, the

5 billing determinant and all the rate riders for the GA will be calculated on an energy basis (kWhs)

6 regardless of the billing determinant used for distribution rates for the particular class.”

1 **Table 51 – Calculation of DVA Rate Rider 1**

	OEB	Allocator	Amount	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby	Totals
Group 1 Accounts:													
Low Voltage	1550	kWh	478,187	141,169	52,431	160,400	21,710	98,324	1,016	38	3,099	0	478,187
Smart Metering Entity Charge Variance Account	1551	kWh	(23,038)	(21,246)	(1,792)	0	0	0	0	0	0	0	(23,038)
RSVA - Wholesale Market Service Charge	1580	kWh											0
RSVA - Retail Transmission Network Charge	1584	kWh	(1,252,342)	(369,714)	(137,315)	(420,078)	(56,856)	(257,503)	(2,661)	(100)	(8,115)	0	(1,252,342)
RSVA - Retail Transmission Connection Charge	1586	kWh	(231,630)	(68,381)	(25,397)	(77,696)	(10,516)	(47,627)	(492)	(18)	(1,501)	0	(231,630)
RSVA - Power	1588	kWh											0
Sub-Total Group One RSVA Accounts (Excluding 1589 & 1595)			(1,028,822)	(318,172)	(112,072)	(337,374)	(45,663)	(206,807)	(2,137)	(80)	(6,517)	0	(1,028,822)
RSVA - Global Adjustment	1589	non-RPP kWh											0
Sub-Total 1589			0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) - Custom IR (EB-2014-0002)	1595	kWh	184,542	54,480	20,234	61,902	8,378	37,945	392	15	1,196	0	184,542
Sub-Total 1595			184,542	54,480	20,234	61,902	8,378	37,945	392	15	1,196	0	184,542
Total			(844,280)	(263,691)	(91,838)	(275,473)	(37,284)	(168,862)	(1,745)	(65)	(5,321)	0	(844,280)

2

Class	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby
Billing Determinants	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW
All Customers - Group One RSVA Accounts Recovery Rate Riders (excluding Power, GA and WMS)	(0.0002)	(0.0002)	(0.0553)	(0.0726)	(0.0865)	(0.0002)	(0.0530)	(0.0538)	-

1 **Table 52 – Calculation of DVA Rate Rider 2**

	OEB	Allocator	Amount	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby	Totals
Group 1 Accounts:													
Low Voltage	1550	kWh											0
Smart Metering Entity Charge Variance Account	1551	kWh											0
RSVA - Wholesale Market Service Charge	1580	kWh	(10,558,125)	(3,641,027)	(1,352,306)	(4,111,433)	(480,767)	(865,485)	(26,208)	(983)	(79,917)	0	(10,558,125)
RSVA - Retail Transmission Network Charge	1584	kWh											0
RSVA - Retail Transmission Connection Charge	1586	kWh											0
RSVA - Power	1588	kWh	(864,097)	(297,989)	(110,675)	(336,488)	(39,347)	(70,833)	(2,145)	(80)	(6,541)	0	(864,097)
Sub-Total Group One RSVA Accounts (Excluding 1589 & 1595)			(11,422,222)	(3,939,015)	(1,462,981)	(4,447,920)	(520,114)	(936,318)	(28,353)	(1,063)	(86,457)	0	(11,422,222)
RSVA - Global Adjustment	1589	non-RPP kWh											
Sub-Total 1589			0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) - Custom IR (EB-2014-0002)	1595	kWh											0
Sub-Total 1595			0	0	0	0	0	0	0	0	0	0	0
Total			(11,422,222)	(3,939,015)	(1,462,981)	(4,447,920)	(520,114)	(936,318)	(28,353)	(1,063)	(86,457)	0	(11,422,222)

2

Class	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby
Billing Determinants	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW
All Customers excl. WMP - Group One RSVA Accounts Recovery Rate Riders (Including Power and WMS)	(0.0025)	(0.0025)	(0.8963)	(1.3231)	(1.1579)	(0.0025)	(0.8617)	(0.8749)	0.0000

1 **Table 53 – Calculation of GA Rate Rider**

	OEB	Allocator	Amount	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby	Totals
Group 1 Accounts:													
Low Voltage	1550	kWh											0
Smart Metering Entity Charge Variance Account	1551	kWh											0
RSVA - Wholesale Market Service Charge	1580	kWh											0
RSVA - Retail Transmission Network Charge	1584	kWh											0
RSVA - Retail Transmission Connection Charge	1586	kWh											0
RSVA - Power	1588	kWh											0
Sub-Total Group One RSVA Accounts (Excluding 1589 & 1595)			0	0	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	non-RPP kWh	2,564,617	156,517	156,615	2,155,238	37,093	7,060	582	7	51,504	0	2,564,617
Sub-Total 1589			2,564,617	156,517	156,615	2,155,238	37,093	7,060	582	7	51,504	0	2,564,617
Disposition and Recovery/Refund of Regulatory Balances (2015) - Custom IR (EB-2014-0002)	1595	kWh											0
Sub-Total 1595			0	0	0	0	0	0	0	0	0	0	0
Total			2,564,617	156,517	156,615	2,155,238	37,093	7,060	582	7	51,504	0	2,564,617

Class	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby
Billing Determinants	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh
All Non RPP Customers excl. WMP, Class A - Group One RSVA Accounts Recovery Rate Riders (1589) (Balance to June 30, 2015)	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0000

2

1 Horizon Utilities requests disposition of its adjusted Group 1 balances of (\$8,577,498), identified in Table 48, through the rate riders identified
 2 in Table 54 below. For rate classes with no Class A consumers or WMPs, DVA Rate Rider 1, DVA Rate Rider 2 and the CBR B rider have
 3 been consolidated into one DVA Rate Rider on the tariff sheets as identified in Table 55 below. For a typical Residential customer using
 4 750 kWh/month and paying RPP rates, the bill impact of the proposed rate riders is a decrease of \$0.0023/kWh or \$1.73/month (1.17% on
 5 total bill).

6 **Table 54 – Proposed Rate Riders**

Customer Class	Deferral and Variance Accounts Rate Riders All Customers (Excluding WMS, Power and GA)		Deferral and Variance Accounts Rate Riders All non-WMPs (Including POWER and WMS; Excluding GA)		Global Adjustment Rate Rider Non-RPP Class B from Jan 1/2015 - Dec 31/2015		CBR B Rate Rider Class B Consumer from Jan 1/2015 - Dec 31/2015		CBR B Rate Rider Class B Consumer from Jan 1/2015 - Jun 30/2015	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
RESIDENTIAL	(0.0002)		(0.0025)		0.0015		0.0003			
GENERAL SERVICE <50 KW	(0.0002)		(0.0025)		0.0015		0.0003			
GENERAL SERVICE >50 KW		(0.0553)		(0.8963)	0.0015			0.1021		0.0191
LARGE USE (1)		(0.0726)		(1.3231)	0.0015			0.1552		
LARGE USE (2)		(0.0865)		(1.1579)	0.0015			0.0349		
UNMETERED & SCATTERED LOADS	(0.0002)		(0.0025)		0.0015		0.0003			
SENTINEL LIGHTS		(0.0530)		(0.8617)	0.0015			0.0997		
STREET LIGHTING		(0.0538)		(0.8749)	0.0015			0.1013		
STANDBY		0.0000		0.0000	0.0000			0.0000		

7

Table 55 – Consolidated DVA Rate Rider

Customer Class	Deferral and Variance Accounts Rate Rider	
	\$/kWh	\$/kW
RESIDENTIAL	(0.0023)	
GENERAL SERVICE <50 KW	(0.0023)	
UNMETERED & SCATTERED LOADS	(0.0023)	
SENTINEL LIGHTS		(0.8150)
STREET LIGHTING		(0.8275)

As identified in the Chapter 3 Filing Requirements, Horizon Utilities provides its settlement process with the IESO below.

Horizon Utilities’ Settlement Process with the IESO

The manner in which Horizon Utilities settles with the IESO is provided in Table 56 below and depends on the following: (i) whether the customer is a Regulated Price Plan (“RPP”) consumer; and (ii) whether the customer is a Class A or Class B consumer. It is not dependent on the rate class.

Table 56 – Settlement Process with the IESO

Customer	GA Rate used for Billing	GA Rate used to Record Cost	Settlement Process	Consumption Estimates	Impact on GA Variance Account
Class A	Actual	Actual	Horizon Utilities pays the IESO Actual GA and bills customers Actual GA - no further settlement with the IESO is required	Class A consumption actuals are submitted to the IESO - actuals are known at the time of submission; therefore an estimate is not required	none
Class B non-RPP	1st Estimate	Actual	Horizon Utilities pays the IESO Actual GA and bills customers 1st estimate GA - no further settlement with the IESO is required	Class B non-RPP consumption is not submitted to the IESO; however an estimate is used in order to calculate the RPP consumption used in the RPP vs. Market Price Claim ²	difference between revenues and costs recorded to GA variance account on a monthly basis and recovered from/repaid to Class B non-RPP consumers on disposal of the GA Variance Account
Class B RPP	RPP Time-of-Use (“TOU”) or Tiered Rates ¹	Actual	Horizon Utilities pays the IESO Actual GA and bills customers RPP rates - Horizon Utilities settles with the IESO on a monthly basis via the RPP vs. Market Price Claim ²	RPP consumption is estimated and provided to the IESO as part of the RPP vs. Market Price Claim ² provided to the IESO	none

1. GA is not billed separately for Class B RPP customers; incorporated into RPP Rates
2. RPP vs. Market Price Claim is discussed in further detail below

Class A Customers: The IESO publishes the actual GA for a month on the tenth business day of the following month. Class A Customers are billed by Horizon Utilities around the 15th of each month, at which time the actual GA is known. Horizon Utilities pays the IESO Class A GA actual based its customers’ percentage contribution to the top five peak Ontario demand hours. No further settlement with the IESO is required. Horizon Utilities settles GA costs with Class A customers on the basis of actual costs and as such, none of the variance in the GA account balance is attributed to these customers, as previously mentioned. Horizon Utilities submits total Class A actual demand to the IESO on a monthly basis. An estimate is not required since actual consumption is known at the time of submission.

Class B non-RPP Customers: Class B non-RPP customers are billed by Horizon Utilities throughout the month. These customers pay the spot price for energy – either the Weighted Average Hourly Spot price (“WAHSP”) or the Hourly Ontario Energy Price (“HOEP”); and the GA. Horizon Utilities bills its Class B non-RPP customers using the IESO’s 1st estimate for GA for the

month which is published by the IESO on the last business day of the preceding month. Horizon Utilities pays the IESO Class B GA based on its actual Class B volume at the actual Class B rate. No further settlement with the IESO is required. Any difference between GA revenues and GA costs are recorded in the GA variance account to be recovered from or repaid to Class B non-RPP customers. Horizon Utilities allocates the Class B GA billed by the IESO to its RPP and non-RPP customers based on consumption. Class B non-RPP consumption is equal to the consumption for all customers billed at spot pricing (interval metered and non-interval metered) less the consumption for Class A customers. Actual consumption for interval metered spot customers and Class A customers is obtained from MV90, a data and processing application owned by Itron used for interval meter data collection, management and analysis. Non-interval metered consumption is estimated using billed kWh from Horizon Utilities' billing system. The proportion of Class B non-RPP consumption to total Class B consumption is used to determine the actual GA allocated to Class B non-RPP customers on a monthly basis. Total Class B consumption is defined as the following:

Total kWh wholesale power purchased from the IESO

Add: Embedded Generation

Less: Class A consumption

The determination of Class B RPP consumption is discussed in further detail below.

Class B RPP Customers: Class B RPP customers are billed by Horizon Utilities throughout the month at RPP TOU or Tiered Rates. The difference between how much Horizon Utilities recovers from RPP customers at these rates and the amount Horizon Utilities pays for the commodity supply in the wholesale marketplace to the IESO, is recorded and managed in an account by the IESO.

On a monthly basis, Horizon Utilities determines the balance in this account and submits it to the IESO ("the RPP vs. Market Price claim"). The amount submitted is reflected on the invoice as either a debit (Horizon Utilities collected more revenue from RPP customers than it paid for electricity) or a credit (Horizon Utilities collected less revenue from RPP customers than it paid for electricity). Horizon Utilities compares the amount collected from RPP customers (kWh billed at TOU or Tiered Pricing) to the amount it pays to the IESO for electricity for that same volume, to determine this amount. There are three components to the RPP vs. Market Price claim:

1. Estimated Claim for the Current Month (based on Estimated Purchases and Energy Prices)
2. True-up of Prior Month Claim using Actual Purchases and Energy Prices
3. True-up of “Current Month (5-month lag)” Claim using Actual Billed Consumption

1. Estimated Claim for the Current Month (based on Estimated Purchases and Energy Prices)

Eligible kWh, for the purposes of calculating the RPP vs. Market price claim, is the actual billed consumption for RPP customers on a monthly basis. Since actual billed consumption is not available until five months post consumption due to a billing lag, Horizon Utilities estimates the eligible kWh using wholesale power purchased from the IESO for the current month and makes an adjustment to reflect billed kWh five months later.

Eligible kWh includes embedded generation and is defined as the following:

Total kWh wholesale power purchased from the IESO

Add: Embedded Generation

Less: kWh Consumption for Interval Metered Customers billed at Spot

Less: Billed kWh for Non-Interval Metered Customers billed at Spot (monthly consumption is not available from the billing system for these customers so billed kWh is used as a proxy for consumption).

2. True-up of Prior Month Claim using Actual Purchases and Energy Prices

In the month after the RPP vs. Market Price claim is submitted, more accurate information is available to determine the claim. The prior month’s claim is recalculated using updated values for purchases and energy prices. The differences between the current month’s claim and the re-estimated claim is submitted in the subsequent month (e.g. re-estimated claim for April is submitted as part of the May RPP vs. Market Price Claim). Although this results in a more accurate claim amount, eligible kWhs are still based on purchases not actual consumption. The RPP vs. Market Price claim is trued up five months later when consumption is available from the billing system.

3. True-up of “Current Month (5-month lag)” Claim using Actual Billed Consumption

The original estimate and revised estimate of eligible kWh and associated dollar amounts are based on a top-down estimate of RPP consumption using wholesale power purchased. Horizon Utilities’ billing system is used to determine the actual kWh consumed by and billed to RPP

customers. This information is not available until five months after the claim has been submitted to the IESO (there is a time lag between consumption and billing which is dependent upon a customer's meter read cycle and billing frequency). The true-up of the original estimate based on power purchased occurs one month after the original claim is filed. The final true-up based on actual billed consumption occurs five months after the original claim is filed as identified in Table 57 below.

Table 57 – Timing of RPP vs. Market Claim True-up

April Submission Period	Original Claim	Revised Claim True-up	Actual Claim True-up
	April	May	November

The billed kWh consumption and corresponding dollar values are available from Horizon Utilities' billing system. These are allocated by month based on the customer's meter read date range – it is assumed that consumption occurs evenly over the period (same kWh usage and dollar per day). Although kWh consumption by hour is available from smart meters it is not available in the billing system; or aggregated elsewhere. The calculation is performed five months subsequent to the customer's consumption to ensure that 100% of consumption for a particular month is captured (for example, after five months, 100% of consumption for November 2014 will have been billed by April 2015). Similar to the true-up for the prior month's claim discussed previously, the actual claim is calculated using actual billed kWh consumption by category (TOU or Tiered pricing) and actual RPP, WAHSP and GA rates. This claim is compared to the true-up for that month's claim and the difference is included in the RPP vs. Market Price Claim submission to the IESO.

Horizon Utilities' Class A Customers

Prior to July 1, 2015, Class A customers were defined by the IESO as customers with an average hourly peak demand of 5MW or higher. Class A customers are charged GA based on their percentage contribution to the top five peak demand hours (i.e. peak demand factor) in the province each year.

As of July 1, 2015, under section 25.33 of the O.Reg 429/04, an eligible customer with an average hourly peak demand above 3MW and below or at 5MW can elect to become a Class A customer on an annual basis.

Horizon Utilities had seventeen (17) Class A customers for the adjustment period from July 1, 2015 to June 30, 2016; and has eighteen (18) Class A customers for the adjustment period from

July 1, 2016 to June 30, 2017. Two customers who qualified as Class A for the first time effective July 1, 2015 to June 30, 2016 did not qualify for the adjustment period from July 1, 2016 to June 30, 2017. This was offset by the addition of three newly eligible customers, one with average hourly peak demand above 3MW and below or at 5MW; and two with average hourly peak demand above 5MW. Horizon Utilities' Class A customers and peak demand factor for each period is identified in Table 58 below.

Table 58 – Class A Customers and Peak Demand Factor by Adjustment Period

Adjustment Period	# of Class A Customers	Peak Demand Factor
July 1, 2015 - June 30, 2016	17	0.00386287
July 1, 2016 - June 30, 2017	18	0.00366012

The three newly eligible customers have paid GA as Class B customers up to and including June 30, 2016; and will pay GA as Class A customers from July 1, 2016 to June 30, 2017. As such, when the 2016 deferral and variance account balances are disposed of, these customers should be allocated their portion of the GA account balance for the period prior to their classification as Class A customers (i.e. from January 1, 2016 to June 30, 2016). The converse is true for the two customers who paid GA as Class A customers for the adjustment period from July 1, 2015 to June 30, 2016; and who will pay GA as Class B customers from July 1, 2016 to June 30, 2017. When the 2016 deferral and variance account balances are disposed of, these customers should be allocated their portion of the GA account balance for the period after their classification as Class A customers ended (i.e. from July 1, 2016 to December 31, 2016). The method in the DVA Work Form of disposing of GA balances for customers who were Class A customers for only part of the year will ensure that both (i) newly eligible Class A customers and (ii) existing Class A customers who elect to become Class B customers are allocated only the GA balance for the period when they were classified as Class B customers.

Horizon Utilities respectfully requests that the OEB consider using a similar methodology to the one used in Tab 5a of the DVA Work Form for the disposition of CBR B account balances as well as the disposition of GA balances i.e. customers who were Class A consumers for part of the year for which DVA balances are disposed of, recover or repay their portion of the CBR B balance through twelve equal adjustments to bills. This methodology would simplify the rate riders for customers who transition between Class A and Class B consumers on an annual basis.

CONCLUSION

Horizon Utilities' proposed 2017 rates for the distribution of electricity include the annual adjustments agreed upon in the Board-Approved Settlement Agreement in Horizon Utilities' Custom IR Application and in the Board-Approved Decision and Order in Horizon Utilities' 2016 Annual Filing.

Horizon Utilities' Specific Service Charges are consistent with those previously approved by the Board in Horizon Utilities' 2015 Tariff of Rates and Charges (EB-2014-0002).

Horizon Utilities respectfully requests that the Board approve the relief sought in this Annual Filing.

Horizon Utilities requests that this Annual Filing be disposed of by way of a written hearing.

All of which is respectfully submitted, this 11th day of August, 2016.

Original Signed by Indy J. Butany DeSouza

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APPENDIX A - CURRENT TARIFF OF RATES AND CHARGES JANUARY 1, 2016

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	18.80
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0078
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits 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.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person;

“account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A

(a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;

(d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;

but does not include account-holders in Class E.

OESP Credit

\$ (30.00)

Class B

(a) account-holders with a household income of \$28,000 or less living in a household of three persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;

but does not include account-holders in Class F.

OESP Credit

\$ (34.00)

Class C

(a) account-holders with a household income of \$28,000 or less living in a household of four persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;

but does not include account-holders in Class G.

OESP Credit

\$ (38.00)

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class D

(a) account-holders with a household income of \$28,000 or less living in a household of five persons;
(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons;
but does not include account-holders in Class H.

OESP Credit \$ (42.00)

Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (45.00)

Class F

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
(c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

i. the dwelling to which the account relates is heated primarily by electricity;
ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (50.00)

Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (55.00)

Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (60.00)

Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (75.00)

Issued December 22, 2015

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	41.21
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	2.42
Distribution Volumetric Rate	\$/kWh	0.0106
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	376.98
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	3.50
Distribution Volumetric Rate	\$/kW	2.5413
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.4324
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not applicable for Wholesale Market Participants	\$/kW	(0.3089)
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016 Applicable only for Non-RPP Class B Consumers	\$/kW	1.3366
Retail Transmission Rate – Network Service Rate	\$/kW	2.7065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1215

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	23,704.20
Distribution Volumetric Rate	\$/kW	1.3985
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.5907
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not applicable for Wholesale Market Participants	\$/kW	(0.4495)
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016 Applicable for Customers who were Non-RPP Class B Consumers from January 1, 2014 to December 31, 2014	\$/kW	2.0559
Retail Transmission Rate – Network Service Rate	\$/kW	3.0917
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4379

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

LARGE USE WITH DEDICATED ASSETS 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 and using dedicated assets. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4,422.20
Distribution Volumetric Rate	\$/kW	0.2609
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.6634
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not applicable for Wholesale Market Participants	\$/kW	(0.4000)
Retail Transmission Rate – Network Service Rate	\$/kW	3.0917
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4379

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per device)	\$	8.44
Distribution Volumetric Rate	\$/kWh	0.0131
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	5.45
Distribution Volumetric Rate	\$/kW	14.9492
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.1197
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Class B Consumers	\$/kW	1.3019
Retail Transmission Rate – Network Service Rate	\$/kW	2.2490
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7071

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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 OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per device)	\$	2.28
Distribution Volumetric Rate	\$/kW	6.0733
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.1220
Rate Rider for Disposition of Global Adjustment (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Class B Consumers	\$/kW	1.3268
Retail Transmission Rate – Network Service Rate	\$/kW	2.1306
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6644

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES—DELIVERY COMPONENT-APPROVED ON AN INTERIM BASIS

GS > 50 kW Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.5413
Large Use Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	1.3985
Large Use With Dedicated Assets Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	0.2609

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

microFIT GENERATOR SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.40
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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 Debt Retirement Charge, the Global Adjustment, and the HST.

Customer Administration

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

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install / remove load control device – during regular hours	\$	65.00
Install / remove load control device – after regular hours	\$	185.00

Other

Service call – customer-owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service install and remove – overhead – no transformer	\$	500.00
Temporary service install and remove – underground – no transformer	\$	300.00
Temporary service install and remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Administrative Billing Charge	\$	150.00

Issued December 22, 2015

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

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 Debt Retirement Charge, the Global Adjustment, and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

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	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

APPENDIX B - PROPOSED TARIFF OF RATES AND CHARGES JANUARY 1, 2017

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0077

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	21.56
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	0.78
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0023)
Rate Rider for Disposition of Global Adjustment (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0077

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and section 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits 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.

Definitions:

"Aboriginal person" includes a person who is a First Nations person, a Métis person or an Inuit person;

"account-holder" means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

"electricity-intensive medical device" means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

"household" means the account-holder and any other people living at the account-holder's service address for at least six months in a year, including people other than the account-holder's spouse, children or other relatives;

"household income" means the combined annual after-tax income of all members of a household aged 16 or over.

MONTHLY RATES AND CHARGES

Class A - OESP Credit \$ (30.00)

(a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;

(c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;

(d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;

but does not include account-holders in Class E.

Class B - OESP Credit \$ (34.00)

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
 - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
 - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;
- but does not include account-holders in Class F.

Class C - OESP Credit \$ (38.00)

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
 - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
 - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;
- but does not include account-holders in Class G.

Class D - OESP Credit \$ (42.00)

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons; and
 - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons;
- but does not include account-holders in Class H.

Class E - OESP Credit \$ (45.00)

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

Class F - OESP Credit \$ (50.00)

- (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
- (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:
 - i. the dwelling to which the account relates is heated primarily by electricity;
 - ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
 - iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

Class G - OESP Credit \$ (55.00)

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

Class H - OESP Credit

\$ (60.00)

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

Class I - OESP Credit

\$ (75.00)

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0077

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.83
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	2.41
Distribution Volumetric Rate	\$/kWh	0.0108
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0023)
Rate Rider for Disposition of Global Adjustment (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0077

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	382.66
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	3.45
Distribution Volumetric Rate	\$/kW	2.5750
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0553)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(0.8963)
Rate Rider for Disposition of Capacity Based Recovery (2017) – effective until December 31, 2017 Not Applicable for any Consumers who were Class A in 2015	\$/kW	0.1021
Rate Rider for Disposition of Capacity Based Recovery (2017) – effective until December 31, 2017 Applicable for Customers who were Class A Consumers from July 1, 2015 – December 31, 2015 only	\$/kW	0.0191
Rate Rider for Disposition of Global Adjustment (2017) – effective until December 31, 2017 Applicable only for Non-RPP Class B Consumers (exclude customers who were Class A Consumers during 2015)	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kW	2.5721
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1213

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24,033.81
Distribution Volumetric Rate	\$/kW	1.4179
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0726)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(1.3231)
Rate Rider for Disposition of Capacity Based Recovery (2017) – effective until December 31, 2017 Not Applicable for any Consumers who were Class A in 2015	\$/kW	0.1552
Rate Rider for Disposition of Global Adjustment Applicable for Customers who were Non-RPP Class B Consumers from January 1, 2015 - December 31, 2015	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kW	2.9382
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4376

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

LARGE USE WITH DEDICATED ASSETS 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 and using dedicated assets. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,686.37
Distribution Volumetric Rate	\$/kW	0.3355
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0865)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(1.1579)
Rate Rider for Disposition of Capacity Based Recovery (2017) – effective until December 31, 2017 Not Applicable for any Consumers who were Class A in 2015	\$/kW	0.0349
Rate Rider for Disposition of Global Adjustment Applicable for Customers who were Non-RPP Class B Consumers from January 1, 2015 - December 31, 2015	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kW	2.9382
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4376

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	8.56
Distribution Volumetric Rate	\$/kWh	0.0133
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0023)
Rate Rider for Disposition of Global Adjustment Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.53
Distribution Volumetric Rate	\$/kW	15.1744
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.8150)
Rate Rider for Disposition of Global Adjustment Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kW	2.1373
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7069

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

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 OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	2.17
Distribution Volumetric Rate	\$/kW	5.7851
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.8275)
Rate Rider for Disposition of Global Adjustment Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0015
Retail Transmission Rate – Network Service Rate	\$/kW	2.0248
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6642

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - DELIVERY COMPONENT - APPROVED ON AN INTERIM BASIS

GS > 50 kW Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.5750
Large Use Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	1.4179
Large Use With Dedicated Assets Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	0.3355

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2016-0077

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

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EB-2016-0077

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 License or a Code of Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling of Post Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special Meter Reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00
Paymentus Service Charge	\$	5.95
Credit Check (plus credit agency costs)	\$	15.00

Non-Payment of Account

Late Payment – per month	%	1.5
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

Other

Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install and Remove – overhead - no transformer	\$	500.00
Temporary Service – Install and remove – underground – no transformer	\$	300.00
Temporary Service – Install and remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Administrative Billing Charge	\$	150.00

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2016-0077

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 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 License or a Code of Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted that this schedule does contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

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	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

APPENDIX C - HORIZON UTILITIES CUSTOMER BILL IMPACTS

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 100 kWh @ May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	100	\$ 0.0121	\$ 1.21	\$ 0.0082	\$ 0.82	-\$ 0.39	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 20.80		\$ 23.16	\$ 2.36	11.35%
Deferral/Variance Account	per kWh	100	\$ 0.0003	\$ 0.03	-\$ 0.0023	-\$ 0.23	-\$ 0.26	-796.51%
Disposition Rate Rider	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	100	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	-\$ 0.00	0.00%
Line Losses on Cost of Power		3.79	\$ 0.1118	\$ 0.42	\$ 0.1118	\$ 0.42	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 22.05		\$ 24.15	\$ 2.10	9.51%
RTSR - Network	per kWh	103.79	\$ 0.0078	\$ 0.81	\$ 0.0074	\$ 0.77	-\$ 0.04	-4.79%
RTSR - Line and Transformation Connection	per kWh	103.79	\$ 0.0059	\$ 0.61	\$ 0.0059	\$ 0.61	\$ 0.00	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 23.47		\$ 25.53	\$ 2.06	8.77%
Wholesale Market Service Charge (WMSC)	per kWh	104	\$ 0.0047	\$ 0.49	\$ 0.0047	\$ 0.49	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	104	\$ 0.0013	\$ 0.13	\$ 0.0013	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	64	\$ 0.0870	\$ 5.57	\$ 0.0870	\$ 5.57	\$ -	0.00%
TOU - Mid Peak	per kWh	18	\$ 0.1320	\$ 2.38	\$ 0.1320	\$ 2.38	\$ -	0.00%
TOU - On Peak	per kWh	18	\$ 0.1800	\$ 3.24	\$ 0.1800	\$ 3.24	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	100	\$ 0.1030	\$ 10.30	\$ 0.1030	\$ 10.30	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 35.53		\$ 37.59	\$ 2.06	5.80%
HST			13%	\$ 4.62	13%	\$ 4.89	\$ 0.27	5.80%
Total Bill (including HST)				\$ 40.15		\$ 42.47	\$ 2.33	5.80%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 40.15		\$ 42.47	\$ 2.33	5.80%
Total Bill on RPP (before Taxes)				\$ 34.64		\$ 36.70	\$ 2.06	5.94%
HST			13%	\$ 4.50	13%	\$ 4.77	\$ 0.27	5.94%
Total Bill (including HST)				\$ 39.15		\$ 41.47	\$ 2.33	5.94%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 39.15		\$ 41.47	\$ 2.33	5.94%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential

1

TOU / non-TOU: TOU

Consumption

200 kWh @ May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	200	\$ 0.0121	\$ 2.42	\$ 0.0082	\$ 1.64	-\$ 0.78	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 22.01		\$ 23.98	\$ 1.97	8.95%
Deferral/Variance Account	per kWh	200	\$ 0.0003	\$ 0.07	-\$ 0.0023	-\$ 0.46	-\$ 0.53	-796.51%
Disposition Rate Rider	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	200	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	-\$ 0.00	0.00%
Line Losses on Cost of Power		7.58	\$ 0.1118	\$ 0.85	\$ 0.1118	\$ 0.85	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 23.73		\$ 25.17	\$ 1.44	6.09%
RTSR - Network	per kWh	208	\$ 0.0078	\$ 1.61	\$ 0.0074	\$ 1.54	-\$ 0.08	-4.79%
RTSR - Line and Transformation Connection	per kWh	208	\$ 0.0059	\$ 1.22	\$ 0.0059	\$ 1.22	\$ 0.00	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 26.56		\$ 27.93	\$ 1.37	5.15%
Wholesale Market Service Charge (WMSC)	per kWh	208	\$ 0.0047	\$ 0.98	\$ 0.0047	\$ 0.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	208	\$ 0.0013	\$ 0.27	\$ 0.0013	\$ 0.27	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	128	\$ 0.0870	\$ 11.14	\$ 0.0870	\$ 11.14	\$ -	0.00%
TOU - Mid Peak	per kWh	36	\$ 0.1320	\$ 4.75	\$ 0.1320	\$ 4.75	\$ -	0.00%
TOU - On Peak	per kWh	36	\$ 0.1800	\$ 6.48	\$ 0.1800	\$ 6.48	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	200	\$ 0.1030	\$ 20.60	\$ 0.1030	\$ 20.60	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 50.43		\$ 51.79	\$ 1.37	2.71%
HST			13%	\$ 6.56	13%	\$ 6.73	\$ 0.18	2.71%
Total Bill (including HST)				\$ 56.98		\$ 58.53	\$ 1.55	2.71%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 56.98		\$ 58.53	\$ 1.55	2.71%
Total Bill on RPP (before Taxes)				\$ 48.66		\$ 50.03	\$ 1.37	2.81%
HST			13%	\$ 6.33	13%	\$ 6.50	\$ 0.18	2.81%
Total Bill (including HST)				\$ 54.98		\$ 56.53	\$ 1.55	2.81%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 54.98		\$ 56.53	\$ 1.55	2.81%

Loss Factor (%)

3.79%

3.79%

Customer Class: Residential

1

TOU / non-TOU: TOU

Consumption

219 kWh @ May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	219	\$ 0.0121	\$ 2.65	\$ 0.0082	\$ 1.80	-\$ 0.85	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 22.24		\$ 24.14	\$ 1.90	8.52%
Deferral/Variance Account	per kWh	219	\$ 0.0003	\$ 0.07	-\$ 0.0023	-\$ 0.50	-\$ 0.58	-796.51%
Disposition Rate Rider	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	219	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	-\$ 0.00	0.00%
Line Losses on Cost of Power		8.30	\$ 0.1118	\$ 0.93	\$ 0.1118	\$ 0.93	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.04		\$ 25.36	\$ 1.32	5.49%
RTSR - Network	per kWh	227	\$ 0.0078	\$ 1.77	\$ 0.0074	\$ 1.68	-\$ 0.08	-4.79%
RTSR - Line and Transformation Connection	per kWh	227	\$ 0.0059	\$ 1.34	\$ 0.0059	\$ 1.34	\$ 0.00	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 27.15		\$ 28.39	\$ 1.24	4.56%
Wholesale Market Service Charge (WMSC)	per kWh	227	\$ 0.0047	\$ 1.07	\$ 0.0047	\$ 1.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	227	\$ 0.0013	\$ 0.30	\$ 0.0013	\$ 0.30	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	140	\$ 0.0870	\$ 12.19	\$ 0.0870	\$ 12.19	\$ -	0.00%
TOU - Mid Peak	per kWh	39	\$ 0.1320	\$ 5.20	\$ 0.1320	\$ 5.20	\$ -	0.00%
TOU - On Peak	per kWh	39	\$ 0.1800	\$ 7.10	\$ 0.1800	\$ 7.10	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	219	\$ 0.1030	\$ 22.56	\$ 0.1030	\$ 22.56	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 53.26		\$ 54.49	\$ 1.24	2.32%
HST			13%	\$ 6.92	13%	\$ 7.08	\$ 0.16	2.32%
Total Bill (including HST)				\$ 60.18		\$ 61.58	\$ 1.40	2.32%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 60.18		\$ 61.58	\$ 1.40	2.32%
Total Bill on RPP (before Taxes)				\$ 51.32		\$ 52.56	\$ 1.24	2.41%
HST			13%	\$ 6.67	13%	\$ 6.83	\$ 0.16	2.41%
Total Bill (including HST)				\$ 57.99		\$ 59.39	\$ 1.40	2.41%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 57.99		\$ 59.39	\$ 1.40	2.41%

Loss Factor (%)

3.79%

3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 500 kWh © May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0121	\$ 6.05	\$ 0.0082	\$ 4.10	-\$ 1.95	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 25.64		\$ 26.44	\$ 0.80	3.12%
Deferral/Variance Account	per kWh	500	\$ 0.0003	\$ 0.17	-\$ 0.0023	\$ 1.15	-\$ 1.32	-796.51%
Disposition Rate Rider	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	500	\$ 0.00006	\$ 0.03	\$ 0.00006	\$ 0.03	-\$ 0.00	0.00%
Line Losses on Cost of Power		18.95	\$ 0.1118	\$ 2.12	\$ 0.1118	\$ 2.12	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 28.74		\$ 28.23	-\$ 0.52	-1.79%
RTSR - Network	per kWh	519	\$ 0.0078	\$ 4.03	\$ 0.0074	\$ 3.84	-\$ 0.19	-4.79%
RTSR - Line and Transformation Connection	per kWh	519	\$ 0.0059	\$ 3.06	\$ 0.0059	\$ 3.06	\$ 0.01	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 35.83		\$ 35.13	-\$ 0.70	-1.96%
Wholesale Market Service Charge (WMSC)	per kWh	519	\$ 0.0047	\$ 2.44	\$ 0.0047	\$ 2.44	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	519	\$ 0.0013	\$ 0.67	\$ 0.0013	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	320	\$ 0.0870	\$ 27.84	\$ 0.0870	\$ 27.84	\$ -	0.00%
TOU - Mid Peak	per kWh	90	\$ 0.1320	\$ 11.88	\$ 0.1320	\$ 11.88	\$ -	0.00%
TOU - On Peak	per kWh	90	\$ 0.1800	\$ 16.20	\$ 0.1800	\$ 16.20	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	500	\$ 0.1030	\$ 51.50	\$ 0.1030	\$ 51.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 95.12		\$ 94.42	-\$ 0.70	-0.74%
HST			13%	\$ 12.37	13%	\$ 12.27	-\$ 0.09	-0.74%
Total Bill (including HST)				\$ 107.48		\$ 106.69	-\$ 0.79	-0.74%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 107.48		\$ 106.69	-\$ 0.79	-0.74%
Total Bill on RPP (before Taxes)				\$ 90.70		\$ 90.00	-\$ 0.70	-0.77%
HST			13%	\$ 11.79	13%	\$ 11.70	-\$ 0.09	-0.77%
Total Bill (including HST)				\$ 102.49		\$ 101.69	-\$ 0.79	-0.77%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 102.49		\$ 101.69	-\$ 0.79	-0.77%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 750 kWh ☉ May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	750	\$ 0.0121	\$ 9.08	\$ 0.0082	\$ 6.15	-\$ 2.93	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 28.67		\$ 28.49	-\$ 0.17	-0.61%
Deferral/Variance Account	per kWh	750	\$ 0.0003	\$ 0.25	-\$ 0.0023	-\$ 1.73	-\$ 1.97	-796.51%
Disposition Rate Rider	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	750	\$ 0.00006	\$ 0.05	\$ 0.00006	\$ 0.05	-\$ 0.00	0.00%
Line Losses on Cost of Power		28.43	\$ 0.1118	\$ 3.18	\$ 0.1118	\$ 3.18	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 32.93		\$ 30.78	-\$ 2.15	-6.52%
RTSR - Network	per kWh	778	\$ 0.0078	\$ 6.05	\$ 0.0074	\$ 5.76	-\$ 0.29	-4.79%
RTSR - Line and Transformation Connection	per kWh	778	\$ 0.0059	\$ 4.58	\$ 0.0059	\$ 4.59	\$ 0.01	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 43.56		\$ 41.13	-\$ 2.43	-5.58%
Wholesale Market Service Charge (WMSC)	per kWh	778	\$ 0.0047	\$ 3.66	\$ 0.0047	\$ 3.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	778	\$ 0.0013	\$ 1.01	\$ 0.0013	\$ 1.01	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	480	\$ 0.0870	\$ 41.76	\$ 0.0870	\$ 41.76	\$ -	0.00%
TOU - Mid Peak	per kWh	135	\$ 0.1320	\$ 17.82	\$ 0.1320	\$ 17.82	\$ -	0.00%
TOU - On Peak	per kWh	135	\$ 0.1800	\$ 24.30	\$ 0.1800	\$ 24.30	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.1030	\$ 61.80	\$ 0.1030	\$ 61.80	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	150	\$ 0.1210	\$ 18.15	\$ 0.1210	\$ 18.15	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 132.36		\$ 129.93	-\$ 2.43	-1.83%
HST			13%	\$ 17.21	13%	\$ 16.89	-\$ 0.32	-1.83%
Total Bill (including HST)				\$ 149.57		\$ 146.82	-\$ 2.74	-1.83%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 149.57		\$ 146.82	-\$ 2.74	-1.83%
Total Bill on RPP (before Taxes)				\$ 128.43		\$ 126.00	-\$ 2.43	-1.89%
HST			13%	\$ 16.70	13%	\$ 16.38	-\$ 0.32	-1.89%
Total Bill (including HST)				\$ 145.13		\$ 142.38	-\$ 2.74	-1.89%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 145.13		\$ 142.38	-\$ 2.74	-1.89%
Loss Factor (%)			3.79%		3.79%			

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 1,000 kWh © May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0121	\$ 12.10	\$ 0.0082	\$ 8.20	-\$ 3.90	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 31.69		\$ 30.54	-\$ 1.15	-3.63%
Deferral/Variance Account	per kWh	1000	\$ 0.0003	\$ 0.33	-\$ 0.0023	\$ 2.30	-\$ 2.63	-796.51%
Disposition Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1000	\$ 0.00006	\$ 0.06	\$ 0.00006	\$ 0.06	-\$ 0.00	0.00%
Line Losses on Cost of Power		37.90	\$ 0.1118	\$ 4.24	\$ 0.1118	\$ 4.24	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 37.11		\$ 33.33	-\$ 3.78	-10.19%
RTSR - Network	per kWh	1038	\$ 0.0078	\$ 8.07	\$ 0.0074	\$ 7.68	-\$ 0.39	-4.79%
RTSR - Line and Transformation Connection	per kWh	1038	\$ 0.0059	\$ 6.11	\$ 0.0059	\$ 6.12	\$ 0.01	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 51.29		\$ 47.13	-\$ 4.15	-8.10%
Wholesale Market Service Charge (WMSC)	per kWh	1038	\$ 0.0047	\$ 4.88	\$ 0.0047	\$ 4.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1038	\$ 0.0013	\$ 1.35	\$ 0.0013	\$ 1.35	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	640	\$ 0.0870	\$ 55.68	\$ 0.0870	\$ 55.68	\$ -	0.00%
TOU - Mid Peak	per kWh	180	\$ 0.1320	\$ 23.76	\$ 0.1320	\$ 23.76	\$ -	0.00%
TOU - On Peak	per kWh	180	\$ 0.1800	\$ 32.40	\$ 0.1800	\$ 32.40	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.1030	\$ 61.80	\$ 0.1030	\$ 61.80	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	400	\$ 0.1210	\$ 48.40	\$ 0.1210	\$ 48.40	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 169.61		\$ 165.45	-\$ 4.15	-2.45%
HST			13%	\$ 22.05	13%	\$ 21.51	-\$ 0.54	-2.45%
Total Bill (including HST)				\$ 191.65		\$ 186.96	-\$ 4.70	-2.45%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 191.65		\$ 186.96	-\$ 4.70	-2.45%
Total Bill on RPP (before Taxes)				\$ 167.97		\$ 163.81	-\$ 4.15	-2.47%
HST			13%	\$ 21.84	13%	\$ 21.30	-\$ 0.54	-2.47%
Total Bill (including HST)				\$ 189.80		\$ 185.11	-\$ 4.70	-2.47%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 189.80		\$ 185.11	-\$ 4.70	-2.47%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 1,500 kWh © May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1500	\$ 0.0121	\$ 18.15	\$ 0.0082	\$ 12.30	-\$ 5.85	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 37.74		\$ 34.64	-\$ 3.10	-8.21%
Deferral/Variance Account	per kWh	1500	\$ 0.0003	\$ 0.50	-\$ 0.0023	\$ 3.45	-\$ 3.95	-796.51%
Disposition Rate Rider	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1500	\$ 0.00006	\$ 0.09	\$ 0.00006	\$ 0.09	-\$ 0.00	0.00%
Line Losses on Cost of Power		56.85	\$ 0.1118	\$ 6.36	\$ 0.1118	\$ 6.36	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 45.47		\$ 38.43	-\$ 7.05	-15.49%
RTSR - Network	per kWh	1557	\$ 0.0078	\$ 12.10	\$ 0.0074	\$ 11.52	-\$ 0.58	-4.79%
RTSR - Line and Transformation Connection	per kWh	1557	\$ 0.0059	\$ 9.17	\$ 0.0059	\$ 9.19	\$ 0.02	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 66.74		\$ 59.13	-\$ 7.61	-11.40%
Wholesale Market Service Charge (WMSC)	per kWh	1557	\$ 0.0047	\$ 7.32	\$ 0.0047	\$ 7.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1557	\$ 0.0013	\$ 2.02	\$ 0.0013	\$ 2.02	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	960	\$ 0.0870	\$ 83.52	\$ 0.0870	\$ 83.52	\$ -	0.00%
TOU - Mid Peak	per kWh	270	\$ 0.1320	\$ 35.64	\$ 0.1320	\$ 35.64	\$ -	0.00%
TOU - On Peak	per kWh	270	\$ 0.1800	\$ 48.60	\$ 0.1800	\$ 48.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.1030	\$ 61.80	\$ 0.1030	\$ 61.80	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	900	\$ 0.1210	\$ 108.90	\$ 0.1210	\$ 108.90	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 244.09		\$ 236.49	-\$ 7.61	-3.12%
HST			13%	\$ 31.73	13%	\$ 30.74	-\$ 0.99	-3.12%
Total Bill (including HST)				\$ 275.82		\$ 267.23	-\$ 8.60	-3.12%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 275.82		\$ 267.23	-\$ 8.60	-3.12%
Total Bill on RPP (before Taxes)				\$ 247.03		\$ 239.43	-\$ 7.61	-3.08%
HST			13%	\$ 32.11	13%	\$ 31.13	-\$ 0.99	-3.08%
Total Bill (including HST)				\$ 279.15		\$ 270.55	-\$ 8.60	-3.08%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 279.15		\$ 270.55	-\$ 8.60	-3.08%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 2,000 kWh © May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.56	\$ 21.56	\$ 2.76	14.68%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.78	\$ 0.78	-\$ 0.01	-1.27%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0121	\$ 24.20	\$ 0.0082	\$ 16.40	-\$ 7.80	-32.23%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 43.79		\$ 38.74	-\$ 5.05	-11.53%
Deferral/Variance Account	per kWh	2000	\$ 0.0003	\$ 0.66	-\$ 0.0023	\$ 4.60	-\$ 5.26	-796.51%
Disposition Rate Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	-\$ 0.00	0.00%
Line Losses on Cost of Power		75.80	\$ 0.1118	\$ 8.48	\$ 0.1118	\$ 8.48	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 53.84		\$ 43.53	-\$ 10.31	-19.15%
RTSR - Network	per kWh	2076	\$ 0.0078	\$ 16.13	\$ 0.0074	\$ 15.36	-\$ 0.77	-4.79%
RTSR - Line and Transformation Connection	per kWh	2076	\$ 0.0059	\$ 12.22	\$ 0.0059	\$ 12.25	\$ 0.02	0.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 82.20		\$ 71.14	-\$ 11.06	-13.46%
Wholesale Market Service Charge (WMSC)	per kWh	2076	\$ 0.0047	\$ 9.76	\$ 0.0047	\$ 9.76	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2076	\$ 0.0013	\$ 2.70	\$ 0.0013	\$ 2.70	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	1280	\$ 0.0870	\$ 111.36	\$ 0.0870	\$ 111.36	\$ -	0.00%
TOU - Mid Peak	per kWh	360	\$ 0.1320	\$ 47.52	\$ 0.1320	\$ 47.52	\$ -	0.00%
TOU - On Peak	per kWh	360	\$ 0.1800	\$ 64.80	\$ 0.1800	\$ 64.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.1030	\$ 61.80	\$ 0.1030	\$ 61.80	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1400	\$ 0.1210	\$ 169.40	\$ 0.1210	\$ 169.40	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 318.58		\$ 307.52	-\$ 11.06	-3.47%
HST			13%	\$ 41.42	13%	\$ 39.98	-\$ 1.44	-3.47%
Total Bill (including HST)				\$ 360.00		\$ 347.50	-\$ 12.50	-3.47%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 360.00		\$ 347.50	-\$ 12.50	-3.47%
Total Bill on RPP (before Taxes)				\$ 326.10		\$ 315.04	-\$ 11.06	-3.39%
HST			13%	\$ 42.39	13%	\$ 40.96	-\$ 1.44	-3.39%
Total Bill (including HST)				\$ 368.49		\$ 356.00	-\$ 12.50	-3.39%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 368.49		\$ 356.00	-\$ 12.50	-3.39%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service Less Than 50 kW** 1

TOU / non-TOU: **TOU**

Consumption 1,000 kWh © May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 41.21	\$ 41.21	\$ 41.83	\$ 41.83	\$ 0.62	1.50%
Stranded Meter Rate Adder	Monthly	1	\$ 2.42	\$ 2.42	\$ 2.41	\$ 2.41	-\$ 0.01	-0.41%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0106	\$ 10.60	\$ 0.0108	\$ 10.80	\$ 0.20	1.89%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 54.23		\$ 55.04	\$ 0.81	1.49%
Deferral/Variance Account	per kWh	1000	\$ 0.0003	\$ 0.33	-\$ 0.0023	-\$ 2.30	-\$ 2.63	-796.51%
Disposition Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1000	\$ 0.00006	\$ 0.06	\$ 0.00006	\$ 0.06	\$ -	0.00%
Line Losses on Cost of Power		37.90	\$ 0.1118	\$ 4.24	\$ 0.1118	\$ 4.24	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 59.65		\$ 57.83	-\$ 1.82	-3.05%
RTSR - Network	per kWh	1038	\$ 0.0068	\$ 7.06	\$ 0.0065	\$ 6.75	-\$ 0.31	-4.43%
RTSR - Line and Transformation Connection	per kWh	1038	\$ 0.0053	\$ 5.52	\$ 0.0053	\$ 5.50	-\$ 0.02	-0.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 72.23		\$ 70.07	-\$ 2.16	-2.98%
Wholesale Market Service Charge (WMSC)	per kWh	1038	\$ 0.0047	\$ 4.88	\$ 0.0047	\$ 4.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1038	\$ 0.0013	\$ 1.35	\$ 0.0013	\$ 1.35	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1000	\$ 0.0070	\$ 7.00	\$ 0.0070	\$ 7.00	\$ -	0.00%
TOU - Off Peak	per kWh	640	\$ 0.0870	\$ 55.68	\$ 0.0870	\$ 55.68	\$ -	0.00%
TOU - Mid Peak	per kWh	180	\$ 0.1320	\$ 23.76	\$ 0.1320	\$ 23.76	\$ -	0.00%
TOU - On Peak	per kWh	180	\$ 0.1800	\$ 32.40	\$ 0.1800	\$ 32.40	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	250	\$ 0.1210	\$ 30.25	\$ 0.1210	\$ 30.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 197.55		\$ 195.39	-\$ 2.16	-1.09%
HST			13%	\$ 25.68	13%	\$ 25.40	-\$ 0.28	-1.09%
Total Bill (including HST)				\$ 223.23		\$ 220.79	-\$ 2.44	-1.09%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 223.23		\$ 220.79	-\$ 2.44	-1.09%
Total Bill on RPP (before Taxes)				\$ 193.21		\$ 191.05	-\$ 2.16	-1.12%
HST			13%	\$ 25.12	13%	\$ 24.84	-\$ 0.28	-1.12%
Total Bill (including HST)				\$ 218.32		\$ 215.89	-\$ 2.44	-1.12%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 218.32		\$ 215.89	-\$ 2.44	-1.12%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service Less Than 50 kW** 1

TOU / non-TOU: **TOU**

Consumption 2,000 kWh © May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 41.21	\$ 41.21	\$ 41.83	\$ 41.83	\$ 0.62	1.50%
Stranded Meter Rate Adder	Monthly	1	\$ 2.42	\$ 2.42	\$ 2.41	\$ 2.41	-\$ 0.01	-0.41%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0106	\$ 21.20	\$ 0.0108	\$ 21.60	\$ 0.40	1.89%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 64.83		\$ 65.84	\$ 1.01	1.56%
Deferral/Variance Account	per kWh	2000	\$ 0.0003	\$ 0.66	-\$ 0.0023	-\$ 4.60	-\$ 5.26	-796.51%
Disposition Rate Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	\$ -	0.00%
Line Losses on Cost of Power		75.80	\$ 0.1118	\$ 8.48	\$ 0.1118	\$ 8.48	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 74.88		\$ 70.63	-\$ 4.25	-5.68%
RTSR - Network	per kWh	2076	\$ 0.0068	\$ 14.12	\$ 0.0065	\$ 13.49	-\$ 0.62	-4.43%
RTSR - Line and Transformation Connection	per kWh	2076	\$ 0.0053	\$ 11.05	\$ 0.0053	\$ 11.00	-\$ 0.05	-0.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 100.04		\$ 95.12	-\$ 4.92	-4.92%
Wholesale Market Service Charge (WMSC)	per kWh	2076	\$ 0.0047	\$ 9.76	\$ 0.0047	\$ 9.76	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2076	\$ 0.0013	\$ 2.70	\$ 0.0013	\$ 2.70	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2000	\$ 0.0070	\$ 14.00	\$ 0.0070	\$ 14.00	\$ -	0.00%
TOU - Off Peak	per kWh	1280	\$ 0.0870	\$ 111.36	\$ 0.0870	\$ 111.36	\$ -	0.00%
TOU - Mid Peak	per kWh	360	\$ 0.1320	\$ 47.52	\$ 0.1320	\$ 47.52	\$ -	0.00%
TOU - On Peak	per kWh	360	\$ 0.1800	\$ 64.80	\$ 0.1800	\$ 64.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1250	\$ 0.1210	\$ 151.25	\$ 0.1210	\$ 151.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 350.43		\$ 345.50	-\$ 4.92	-1.40%
HST			13%	\$ 45.56	13%	\$ 44.92	-\$ 0.64	-1.40%
Total Bill (including HST)				\$ 395.98		\$ 390.42	-\$ 5.56	-1.40%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 395.98		\$ 390.42	-\$ 5.56	-1.40%
Total Bill on RPP (before Taxes)				\$ 355.25		\$ 350.32	-\$ 4.92	-1.39%
HST			13%	\$ 46.18	13%	\$ 45.54	-\$ 0.64	-1.39%
Total Bill (including HST)				\$ 401.43		\$ 395.87	-\$ 5.56	-1.39%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 401.43		\$ 395.87	-\$ 5.56	-1.39%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service Less Than 50 kW** 1

TOU / non-TOU: **TOU**

Consumption 5,000 kWh ● May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 41.21	\$ 41.21	\$ 41.83	\$ 41.83	\$ 0.62	1.50%
Stranded Meter Rate Adder	Monthly	1	\$ 2.42	\$ 2.42	\$ 2.41	\$ 2.41	-\$ 0.01	-0.41%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	5000	\$ 0.0106	\$ 53.00	\$ 0.0108	\$ 54.00	\$ 1.00	1.89%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 96.63		\$ 98.24	\$ 1.61	1.67%
Deferral/Variance Account	per kWh	5000	\$ 0.0003	\$ 1.65	-\$ 0.0023	-\$ 11.50	-\$ 13.15	-796.51%
Disposition Rate Rider	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	5000	\$ 0.00006	\$ 0.30	\$ 0.00006	\$ 0.30	\$ -	0.00%
Line Losses on Cost of Power		189.50	\$ 0.1118	\$ 21.19	\$ 0.1118	\$ 21.19	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 120.56		\$ 109.02	-\$ 11.54	-9.57%
RTSR - Network	per kWh	5190	\$ 0.0068	\$ 35.29	\$ 0.0065	\$ 33.73	-\$ 1.56	-4.43%
RTSR - Line and Transformation Connection	per kWh	5190	\$ 0.0053	\$ 27.62	\$ 0.0053	\$ 27.50	-\$ 0.12	-0.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 183.48		\$ 170.26	-\$ 13.22	-7.20%
Wholesale Market Service Charge (WMSC)	per kWh	5190	\$ 0.0047	\$ 24.39	\$ 0.0047	\$ 24.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	5190	\$ 0.0013	\$ 6.75	\$ 0.0013	\$ 6.75	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	5000	\$ 0.0070	\$ 35.00	\$ 0.0070	\$ 35.00	\$ -	0.00%
TOU - Off Peak	per kWh	3200	\$ 0.0870	\$ 278.40	\$ 0.0870	\$ 278.40	\$ -	0.00%
TOU - Mid Peak	per kWh	900	\$ 0.1320	\$ 118.80	\$ 0.1320	\$ 118.80	\$ -	0.00%
TOU - On Peak	per kWh	900	\$ 0.1800	\$ 162.00	\$ 0.1800	\$ 162.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	4250	\$ 0.1210	\$ 514.25	\$ 0.1210	\$ 514.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 809.06		\$ 795.84	-\$ 13.22	-1.63%
HST			13%	\$ 105.18	13%	\$ 103.46	-\$ 1.72	-1.63%
Total Bill (including HST)				\$ 914.24		\$ 899.30	-\$ 14.94	-1.63%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 914.24		\$ 899.30	-\$ 14.94	-1.63%
Total Bill on RPP (before Taxes)				\$ 841.36		\$ 828.14	-\$ 13.22	-1.57%
HST			13%	\$ 109.38	13%	\$ 107.66	-\$ 1.72	-1.57%
Total Bill (including HST)				\$ 950.74		\$ 935.80	-\$ 14.94	-1.57%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 950.74		\$ 935.80	-\$ 14.94	-1.57%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service Less Than 50 kW** 1

TOU / non-TOU: **TOU**

Consumption **10,000** kWh ☉ May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 41.21	\$ 41.21	\$ 41.83	\$ 41.83	\$ 0.62	1.50%
Stranded Meter Rate Adder	Monthly	1	\$ 2.42	\$ 2.42	\$ 2.41	\$ 2.41	-\$ 0.01	-0.41%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	10000	\$ 0.0106	\$ 106.00	\$ 0.0108	\$ 108.00	\$ 2.00	1.89%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 149.63		\$ 152.24	\$ 2.61	1.74%
Deferral/Variance Account	per kWh	10000	\$ 0.0003	\$ 3.30	-\$ 0.0023	-\$ 23.00	-\$ 26.30	-796.51%
Disposition Rate Rider	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	10000	\$ 0.00006	\$ 0.60	\$ 0.00006	\$ 0.60	\$ -	0.00%
Line Losses on Cost of Power		379.00	\$ 0.1118	\$ 42.39	\$ 0.1118	\$ 42.39	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 196.71		\$ 173.02	-\$ 23.69	-12.04%
RTSR - Network	per kWh	10379	\$ 0.0068	\$ 70.59	\$ 0.0065	\$ 67.46	-\$ 3.12	-4.43%
RTSR - Line and Transformation Connection	per kWh	10379	\$ 0.0053	\$ 55.24	\$ 0.0053	\$ 55.01	-\$ 0.23	-0.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 322.54		\$ 295.49	-\$ 27.05	-8.39%
Wholesale Market Service Charge (WMSC)	per kWh	10379	\$ 0.0047	\$ 48.78	\$ 0.0047	\$ 48.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	10379	\$ 0.0013	\$ 13.49	\$ 0.0013	\$ 13.49	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	10000	\$ 0.0070	\$ 70.00	\$ 0.0070	\$ 70.00	\$ -	0.00%
TOU - Off Peak	per kWh	6400	\$ 0.0870	\$ 556.80	\$ 0.0870	\$ 556.80	\$ -	0.00%
TOU - Mid Peak	per kWh	1800	\$ 0.1320	\$ 237.60	\$ 0.1320	\$ 237.60	\$ -	0.00%
TOU - On Peak	per kWh	1800	\$ 0.1800	\$ 324.00	\$ 0.1800	\$ 324.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	9250	\$ 0.1210	\$ 1,119.25	\$ 0.1210	\$ 1,119.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 1,573.46		\$ 1,546.41	-\$ 27.05	-1.72%
HST			13%	\$ 204.55	13%	\$ 201.03	-\$ 3.52	-1.72%
Total Bill (including HST)				\$ 1,778.01		\$ 1,747.45	-\$ 30.56	-1.72%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 1,778.01		\$ 1,747.45	-\$ 30.56	-1.72%
Total Bill on RPP (before Taxes)				\$ 1,651.56		\$ 1,624.51	-\$ 27.05	-1.64%
HST			13%	\$ 214.70	13%	\$ 211.19	-\$ 3.52	-1.64%
Total Bill (including HST)				\$ 1,866.26		\$ 1,835.70	-\$ 30.56	-1.64%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 1,866.26		\$ 1,835.70	-\$ 30.56	-1.64%

Loss Factor (%) **3.79%** **3.79%**

Customer Class: **General Service Less Than 50 kW** 1

TOU / non-TOU: **TOU**

Consumption **15,000** kWh ● May 1 - October 31

Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 41.21	\$ 41.21	\$ 41.83	\$ 41.83	\$ 0.62	1.50%
Stranded Meter Rate Adder	Monthly	1	\$ 2.42	\$ 2.42	\$ 2.41	\$ 2.41	-\$ 0.01	-0.41%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	15000	\$ 0.0106	\$ 159.00	\$ 0.0108	\$ 162.00	\$ 3.00	1.89%
Smart Meter Disposition Rider	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 202.63		\$ 206.24	\$ 3.61	1.78%
Deferral/Variance Account	per kWh	15000	\$ 0.0003	\$ 4.95	-\$ 0.0023	-\$ 34.50	-\$ 39.45	-796.51%
Disposition Rate Rider	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
1575	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	15000	\$ 0.00006	\$ 0.90	\$ 0.00006	\$ 0.90	\$ -	0.00%
Line Losses on Cost of Power		568.50	\$ 0.1118	\$ 63.58	\$ 0.1118	\$ 63.58	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 272.85		\$ 237.01	-\$ 35.84	-13.14%
RTSR - Network	per kWh	15569	\$ 0.0068	\$ 105.88	\$ 0.0065	\$ 101.20	-\$ 4.69	-4.43%
RTSR - Line and Transformation Connection	per kWh	15569	\$ 0.0053	\$ 82.86	\$ 0.0053	\$ 82.51	-\$ 0.35	-0.42%
Sub-Total C - Delivery (including Sub-Total B)				\$ 461.59		\$ 420.72	-\$ 40.88	-8.86%
Wholesale Market Service Charge (WMSC)	per kWh	15569	\$ 0.0047	\$ 73.17	\$ 0.0047	\$ 73.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	15569	\$ 0.0013	\$ 20.24	\$ 0.0013	\$ 20.24	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	15000	\$ 0.0070	\$ 105.00	\$ 0.0070	\$ 105.00	\$ -	0.00%
TOU - Off Peak	per kWh	9600	\$ 0.0870	\$ 835.20	\$ 0.0870	\$ 835.20	\$ -	0.00%
TOU - Mid Peak	per kWh	2700	\$ 0.1320	\$ 356.40	\$ 0.1320	\$ 356.40	\$ -	0.00%
TOU - On Peak	per kWh	2700	\$ 0.1800	\$ 486.00	\$ 0.1800	\$ 486.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	14250	\$ 0.1210	\$ 1,724.25	\$ 0.1210	\$ 1,724.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 2,337.85		\$ 2,296.98	-\$ 40.88	-1.75%
HST			13%	\$ 303.92	13%	\$ 298.61	-\$ 5.31	-1.75%
Total Bill (including HST)				\$ 2,641.78		\$ 2,595.59	-\$ 46.19	-1.75%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 2,641.78		\$ 2,595.59	-\$ 46.19	-1.75%
Total Bill on RPP (before Taxes)				\$ 2,461.75		\$ 2,420.88	-\$ 40.88	-1.66%
HST			13%	\$ 320.03	13%	\$ 314.71	-\$ 5.31	-1.66%
Total Bill (including HST)				\$ 2,781.78		\$ 2,735.59	-\$ 46.19	-1.66%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 2,781.78		\$ 2,735.59	-\$ 46.19	-1.66%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service 50 to 4,999 kW** 1

TOU / non-TOU: **non-TOU**

Consumption		100 kW	May 1 - October 31					
		44,000 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 376.98	\$ 376.98	\$ 382.66	\$ 382.66	\$ 5.68	1.51%
Stranded Meter Rate Adder	Monthly	1	\$ 3.50	\$ 3.50	\$ 3.45	\$ 3.45	-\$ 0.05	-1.43%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	100	\$ 2.5413	\$ 254.13	\$ 2.5750	\$ 257.50	\$ 3.37	1.33%
Smart Meter Disposition Rider	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 634.61	\$ 634.61	\$ 643.61	\$ 643.61	\$ 9.00	1.42%
Deferral/Variance Account	per kW	100	\$ 0.4324	\$ 43.24	-\$ 0.0553	-\$ 5.53	-\$ 48.77	-112.79%
Deferral/Variance Account 1575	per kW	100	-\$ 0.3089	-\$ 30.89	-\$ 0.7942	-\$ 79.42	-\$ 48.53	157.08%
Low Voltage Service Charge	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Line Losses on Cost of Power		1,667.60	\$ 0.1210	\$ 201.78	\$ 0.1210	\$ 201.78	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 850.90	\$ 850.90	\$ 762.61	\$ 762.61	-\$ 88.29	-10.38%
RTSR - Network	per kW	100	\$ 2.7065	\$ 270.65	\$ 2.5721	\$ 257.21	-\$ 13.44	-4.96%
RTSR - Line and Transformation Connection	per kW	100	\$ 2.1215	\$ 212.15	\$ 2.1213	\$ 212.13	-\$ 0.02	-0.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,333.69	\$ 1,333.69	\$ 1,231.95	\$ 1,231.95	-\$ 101.74	-7.63%
Wholesale Market Service Charge (WMSC)	per kWh	45,668	\$ 0.0047	\$ 214.64	\$ 0.0047	\$ 214.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	45,668	\$ 0.0013	\$ 59.37	\$ 0.0013	\$ 59.37	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	44,000	\$ 0.0070	\$ 308.00	\$ 0.0070	\$ 308.00	\$ -	0.00%
TOU - Off Peak	per kWh	28160	\$ 0.0870	\$ 2,449.92	\$ 0.0870	\$ 2,449.92	\$ -	0.00%
TOU - Mid Peak	per kWh	7920	\$ 0.1320	\$ 1,045.44	\$ 0.1320	\$ 1,045.44	\$ -	0.00%
TOU - On Peak	per kWh	7920	\$ 0.1800	\$ 1,425.60	\$ 0.1800	\$ 1,425.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	43250	\$ 0.1210	\$ 5,233.25	\$ 0.1210	\$ 5,233.25	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6,836.91	\$ 6,836.91	\$ 6,735.16	\$ 6,735.16	-\$ 101.74	-1.49%
HST			13%	\$ 888.80	13%	\$ 875.57	-\$ 13.23	-1.49%
Total Bill (including HST)			\$ 7,725.71	\$ 7,725.71	\$ 7,610.74	\$ 7,610.74	-\$ 114.97	-1.49%
Ontario Clean Energy Benefit			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 7,725.71	\$ 7,725.71	\$ 7,610.74	\$ 7,610.74	-\$ 114.97	-1.49%
Total Bill on RPP (before Taxes)			\$ 7,226.45	\$ 7,226.45	\$ 7,124.70	\$ 7,124.70	-\$ 101.74	-1.41%
HST			13%	\$ 939.44	13%	\$ 926.21	-\$ 13.23	-1.41%
Total Bill (including HST)			\$ 8,165.89	\$ 8,165.89	\$ 8,050.92	\$ 8,050.92	-\$ 114.97	-1.41%
Ontario Clean Energy Benefit			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 8,165.89	\$ 8,165.89	\$ 8,050.92	\$ 8,050.92	-\$ 114.97	-1.41%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service 50 to 4,999 kW** 1

TOU / non-TOU: **non-TOU**

Consumption		250 kW	May 1 - October 31					
		110,000 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 376.98	\$ 376.98	\$ 382.66	\$ 382.66	\$ 5.68	1.51%
Stranded Meter Rate Adder	Monthly	1	\$ 3.50	\$ 3.50	\$ 3.45	\$ 3.45	-\$ 0.05	-1.43%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	250	\$ 2.5413	\$ 635.33	\$ 2.5750	\$ 643.75	\$ 8.42	1.33%
Smart Meter Disposition Rider	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,015.81	\$ 1,015.81	\$ 1,029.86	\$ 1,029.86	\$ 14.06	1.38%
Deferral/Variance Account	per kW	250	\$ 0.4324	\$ 108.09	-\$ 0.0553	-\$ 13.83	-\$ 121.91	-112.79%
Deferral/Variance Account 1575	per kW	250	-\$ 0.3089	-\$ 77.23	-\$ 0.7942	-\$ 198.55	-\$ 121.32	157.08%
Low Voltage Service Charge	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	
Line Losses on Cost of Power		4,169.00	\$ 0.1210	\$ 504.45	\$ 0.1210	\$ 504.45	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,556.53	\$ 1,556.53	\$ 1,327.36	\$ 1,327.36	-\$ 229.18	-14.72%
RTSR - Network	per kW	250	\$ 2.7065	\$ 676.61	\$ 2.5721	\$ 643.03	-\$ 33.59	-4.96%
RTSR - Line and Transformation Connection	per kW	250	\$ 2.1215	\$ 530.37	\$ 2.1213	\$ 530.33	-\$ 0.04	-0.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,763.51	\$ 2,763.51	\$ 2,500.71	\$ 2,500.71	-\$ 262.81	-9.51%
Wholesale Market Service Charge (WMSC)	per kWh	114,169	\$ 0.0047	\$ 536.59	\$ 0.0047	\$ 536.59	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	114,169	\$ 0.0013	\$ 148.42	\$ 0.0013	\$ 148.42	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	110,000	\$ 0.0070	\$ 770.00	\$ 0.0070	\$ 770.00	\$ -	0.00%
TOU - Off Peak	per kWh	70400	\$ 0.0870	\$ 6,124.80	\$ 0.0870	\$ 6,124.80	\$ -	0.00%
TOU - Mid Peak	per kWh	19800	\$ 0.1320	\$ 2,613.60	\$ 0.1320	\$ 2,613.60	\$ -	0.00%
TOU - On Peak	per kWh	19800	\$ 0.1800	\$ 3,564.00	\$ 0.1800	\$ 3,564.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	109250	\$ 0.1210	\$ 13,219.25	\$ 0.1210	\$ 13,219.25	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 16,521.18	\$ 16,521.18	\$ 16,258.37	\$ 16,258.37	-\$ 262.81	-1.59%
HST			13%	\$ 2,147.75	13%	\$ 2,113.59	-\$ 34.16	-1.59%
Total Bill (including HST)			\$ 18,668.93	\$ 18,668.93	\$ 18,371.96	\$ 18,371.96	-\$ 296.97	-1.59%
Ontario Clean Energy Benefit			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 18,668.93	\$ 18,668.93	\$ 18,371.96	\$ 18,371.96	-\$ 296.97	-1.59%
Total Bill on RPP (before Taxes)			\$ 17,515.28	\$ 17,515.28	\$ 17,252.47	\$ 17,252.47	-\$ 262.81	-1.50%
HST			13%	\$ 2,276.99	13%	\$ 2,242.82	-\$ 34.16	-1.50%
Total Bill (including HST)			\$ 19,792.26	\$ 19,792.26	\$ 19,495.29	\$ 19,495.29	-\$ 296.97	-1.50%
Ontario Clean Energy Benefit			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 19,792.26	\$ 19,792.26	\$ 19,495.29	\$ 19,495.29	-\$ 296.97	-1.50%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service 50 to 4,999 kW** 1

TOU / non-TOU: **non-TOU**

Consumption		350 kW	May 1 - October 31					
		154,000 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 376.98	\$ 376.98	\$ 382.66	\$ 382.66	\$ 5.68	1.51%
Stranded Meter Rate Adder	Monthly	1	\$ 3.50	\$ 3.50	\$ 3.45	\$ 3.45	-\$ 0.05	-1.43%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	350	\$ 2.5413	\$ 889.46	\$ 2.5750	\$ 901.25	\$ 11.80	1.33%
Smart Meter Disposition Rider	per kW	350	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	350	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	350	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 1,269.94		\$ 1,287.36	\$ 17.43	1.37%
Deferral/Variance Account	per kW	350	\$ 0.4324	\$ 151.33	-\$ 0.0553	-\$ 19.36	-\$ 170.68	-112.79%
Deferral/Variance Account 1575	per kW	350	-\$ 0.3089	-\$ 108.13	-\$ 0.7942	-\$ 277.97	-\$ 169.84	157.08%
Low Voltage Service Charge	per kW	350	\$ 0.02169	\$ 7.59	\$ 0.02169	\$ 7.59	\$ -	0.00%
Line Losses on Cost of Power		5,836.60	\$ 0.1210	\$ 706.23	\$ 0.1210	\$ 706.23	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 2,026.95		\$ 1,703.86	-\$ 323.10	-15.94%
RTSR - Network	per kW	350	\$ 2.7065	\$ 947.26	\$ 2.5721	\$ 900.24	-\$ 47.02	-4.96%
RTSR - Line and Transformation Connection	per kW	350	\$ 2.1215	\$ 742.51	\$ 2.1213	\$ 742.46	-\$ 0.06	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 3,716.73		\$ 3,346.55	-\$ 370.18	-9.96%
Wholesale Market Service Charge (WMSC)	per kWh	159,837	\$ 0.0047	\$ 751.23	\$ 0.0047	\$ 751.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	159,837	\$ 0.0013	\$ 207.79	\$ 0.0013	\$ 207.79	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	154,000	\$ 0.0070	\$ 1,078.00	\$ 0.0070	\$ 1,078.00	\$ -	0.00%
TOU - Off Peak	per kWh	98560	\$ 0.0870	\$ 8,574.72	\$ 0.0870	\$ 8,574.72	\$ -	0.00%
TOU - Mid Peak	per kWh	27720	\$ 0.1320	\$ 3,659.04	\$ 0.1320	\$ 3,659.04	\$ -	0.00%
TOU - On Peak	per kWh	27720	\$ 0.1800	\$ 4,989.60	\$ 0.1800	\$ 4,989.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	153250	\$ 0.1210	\$ 18,543.25	\$ 0.1210	\$ 18,543.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 22,977.36		\$ 22,607.17	-\$ 370.18	-1.61%
HST			13%	\$ 2,987.06	13%	\$ 2,938.93	-\$ 48.12	-1.61%
Total Bill (including HST)				\$ 25,964.41		\$ 25,546.11	-\$ 418.30	-1.61%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 25,964.41		\$ 25,546.11	-\$ 418.30	-1.61%
Total Bill on RPP (before Taxes)				\$ 24,374.50		\$ 24,004.31	-\$ 370.18	-1.52%
HST			13%	\$ 3,168.68	13%	\$ 3,120.56	-\$ 48.12	-1.52%
Total Bill (including HST)				\$ 27,543.18		\$ 27,124.88	-\$ 418.30	-1.52%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 27,543.18		\$ 27,124.88	-\$ 418.30	-1.52%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service 50 to 4,999 kW** 1

TOU / non-TOU: **non-TOU**

Consumption		2,000 kW	880,000 kWh	○ May 1 - October 31				
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 376.98	\$ 376.98	\$ 382.66	\$ 382.66	\$ 5.68	1.51%
Stranded Meter Rate Adder	Monthly	1	\$ 3.50	\$ 3.50	\$ 3.45	\$ 3.45	-\$ 0.05	-1.43%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	2000	\$ 2.5413	\$ 5,082.60	\$ 2.5750	\$ 5,150.00	\$ 67.40	1.33%
Smart Meter Disposition Rider	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 5,463.08		\$ 5,536.11	\$ 73.03	1.34%
Deferral/Variance Account	per kW	2000	\$ 0.4324	\$ 864.72	-\$ 0.0553	-\$ 110.60	-\$ 975.32	-112.79%
Deferral/Variance Account 1575	per kW	2000	-\$ 0.3089	-\$ 617.87	-\$ 0.7942	-\$ 1,588.40	-\$ 970.53	157.08%
Low Voltage Service Charge	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Line Losses on Cost of Power		33,352.00	\$ 0.1210	\$ 4,035.59	\$ 0.1210	\$ 4,035.59	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 9,788.90		\$ 7,916.08	-\$ 1,872.82	-19.13%
RTSR - Network	per kW	2000	\$ 2.7065	\$ 5,412.91	\$ 2.5721	\$ 5,144.20	-\$ 268.71	-4.96%
RTSR - Line and Transformation Connection	per kW	2000	\$ 2.1215	\$ 4,242.93	\$ 2.1213	\$ 4,242.60	-\$ 0.33	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 19,444.74		\$ 17,302.88	-\$ 2,141.86	-11.02%
Wholesale Market Service Charge (WMSC)	per kWh	913,352	\$ 0.0047	\$ 4,292.75	\$ 0.0047	\$ 4,292.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	913,352	\$ 0.0013	\$ 1,187.36	\$ 0.0013	\$ 1,187.36	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	880,000	\$ 0.0070	\$ 6,160.00	\$ 0.0070	\$ 6,160.00	\$ -	0.00%
TOU - Off Peak	per kWh	563200	\$ 0.0870	\$ 48,998.40	\$ 0.0870	\$ 48,998.40	\$ -	0.00%
TOU - Mid Peak	per kWh	158400	\$ 0.1320	\$ 20,908.80	\$ 0.1320	\$ 20,908.80	\$ -	0.00%
TOU - On Peak	per kWh	158400	\$ 0.1800	\$ 28,512.00	\$ 0.1800	\$ 28,512.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	879250	\$ 0.1210	\$106,389.25	\$ 0.1210	\$106,389.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$129,504.30		\$127,362.44	-\$ 2,141.86	-1.65%
HST			13%	\$ 16,835.56	13%	\$ 16,557.12	-\$ 278.44	-1.65%
Total Bill (including HST)				\$146,339.86		\$143,919.56	-\$ 2,420.30	-1.65%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$146,339.86		\$143,919.56	-\$ 2,420.30	-1.65%
Total Bill on RPP (before Taxes)				\$137,551.60		\$135,409.74	-\$ 2,141.86	-1.56%
HST			13%	\$ 17,881.71	13%	\$ 17,603.27	-\$ 278.44	-1.56%
Total Bill (including HST)				\$155,433.31		\$153,013.01	-\$ 2,420.30	-1.56%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$155,433.31		\$153,013.01	-\$ 2,420.30	-1.56%

Loss Factor (%) 3.79% 3.79%

Customer Class: **General Service 50 to 4,999 kW** 1

TOU / non-TOU: **non-TOU**

Consumption		4,000 kW	1,760,000 kWh	○ May 1 - October 31				
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 376.98	\$ 376.98	\$ 382.66	\$ 382.66	\$ 5.68	1.51%
Stranded Meter Rate Adder	Monthly	1	\$ 3.50	\$ 3.50	\$ 3.45	\$ 3.45	-\$ 0.05	-1.43%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	4000	\$ 2.5413	\$ 10,165.20	\$ 2.5750	\$ 10,300.00	\$ 134.80	1.33%
Smart Meter Disposition Rider	per kW	4000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	4000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	4000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 10,545.68		\$ 10,686.11	\$ 140.43	1.33%
Deferral/Variance Account	per kW	4000	\$ 0.4324	\$ 1,729.43	-\$ 0.0553	-\$ 221.20	-\$ 1,950.63	-112.79%
Deferral/Variance Account 1575	per kW	4000	-\$ 0.3089	-\$ 1,235.73	-\$ 0.7942	-\$ 3,176.80	-\$ 1,941.07	157.08%
Low Voltage Service Charge	per kW	4000	\$ -	\$ -	\$ -	\$ -	\$ -	
Line Losses on Cost of Power		66,704.00	\$ 0.02169	\$ 86.76	\$ 0.02169	\$ 86.76	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.1210	\$ 8,071.18	\$ 0.1210	\$ 8,071.18	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 19,197.32		\$ 15,446.05	-\$ 3,751.27	-19.54%
RTSR - Network	per kW	4000	\$ 2.7065	\$ 10,825.82	\$ 2.5721	\$ 10,288.40	-\$ 537.42	-4.96%
RTSR - Line and Transformation Connection	per kW	4000	\$ 2.1215	\$ 8,485.86	\$ 2.1213	\$ 8,485.20	-\$ 0.66	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 38,509.00		\$ 34,219.65	-\$ 4,289.35	-11.14%
Wholesale Market Service Charge (WMSC)	per kWh	1,826,704	\$ 0.0047	\$ 8,585.51	\$ 0.0047	\$ 8,585.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1,826,704	\$ 0.0013	\$ 2,374.72	\$ 0.0013	\$ 2,374.72	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1,760,000	\$ 0.0070	\$ 12,320.00	\$ 0.0070	\$ 12,320.00	\$ -	0.00%
TOU - Off Peak	per kWh	1126400	\$ 0.0870	\$ 97,996.80	\$ 0.0870	\$ 97,996.80	\$ -	0.00%
TOU - Mid Peak	per kWh	316800	\$ 0.1320	\$ 41,817.60	\$ 0.1320	\$ 41,817.60	\$ -	0.00%
TOU - On Peak	per kWh	316800	\$ 0.1800	\$ 57,024.00	\$ 0.1800	\$ 57,024.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1759250	\$ 0.1210	\$212,869.25	\$ 0.1210	\$212,869.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$258,627.87		\$254,338.53	-\$ 4,289.35	-1.66%
HST			13%	\$ 33,621.62	13%	\$ 33,064.01	-\$ 557.61	-1.66%
Total Bill (including HST)				\$292,249.50		\$287,402.54	-\$ 4,846.96	-1.66%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$292,249.50		\$287,402.54	-\$ 4,846.96	-1.66%
Total Bill on RPP (before Taxes)				\$274,735.97		\$270,446.63	-\$ 4,289.35	-1.56%
HST			13%	\$ 35,715.68	13%	\$ 35,158.06	-\$ 557.61	-1.56%
Total Bill (including HST)				\$310,451.65		\$305,604.69	-\$ 4,846.96	-1.56%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$310,451.65		\$305,604.69	-\$ 4,846.96	-1.56%

Loss Factor (%) 3.79% 3.79%

Customer Class: **Large Use** 1

TOU / non-TOU: **non-TOU**

Consumption		5,000 kW	© May 1 - October 31					
		2,555,000 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,704.20	\$ 23,704.20	\$ 24,033.81	\$ 24,033.81	\$ 329.61	1.39%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	5000	\$ 1.3985	\$ 6,992.50	\$ 1.4179	\$ 7,089.50	\$ 97.00	1.39%
Smart Meter Disposition Rider	per kW	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 30,696.70		\$ 31,123.31	\$ 426.61	1.39%
Deferral/Variance Account	per kW	5000	\$ 0.5907	\$ 2,953.57	-\$ 0.0726	-\$ 363.00	-\$ 3,316.57	-112.29%
Global Adjustment Sub-Account 1575	per kW	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	5000	-\$ 0.4495	-\$ 2,247.47	-\$ 1.3231	-\$ 6,615.50	-\$ 4,368.03	194.35%
Disposition Rate Rider	per kW	5000	\$ 0.02492	\$ 124.60	\$ 0.02492	\$ 124.60	\$ -	0.00%
Low Voltage Service Charge	per kW	5000	\$ 0.1210	\$ 1,854.93	\$ 0.1210	\$ 1,854.93	\$ -	0.00%
Line Losses on Cost of Power		15,330.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 33,382.34		\$ 26,124.34	-\$ 7,258.00	-21.74%
RTSR - Network	per kW	5000	\$ 3.0917	\$ 15,458.67	\$ 2.9382	\$ 14,691.00	-\$ 767.67	-4.97%
RTSR - Line and Transformation Connection	per kW	5000	\$ 2.4379	\$ 12,189.31	\$ 2.4376	\$ 12,188.00	-\$ 1.31	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 61,030.31		\$ 53,003.34	-\$ 8,026.97	-13.15%
Wholesale Market Service Charge (WMSC)	per kWh	2,570,330	\$ 0.0047	\$ 12,080.55	\$ 0.0047	\$ 12,080.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2,570,330	\$ 0.0013	\$ 3,341.43	\$ 0.0013	\$ 3,341.43	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2,555,000	\$ 0.0070	\$ 17,885.00	\$ 0.0070	\$ 17,885.00	\$ -	0.00%
TOU - Off Peak	per kWh	1635200	\$ 0.0870	\$ 142,262.40	\$ 0.0870	\$ 142,262.40	\$ -	0.00%
TOU - Mid Peak	per kWh	459900	\$ 0.1320	\$ 60,706.80	\$ 0.1320	\$ 60,706.80	\$ -	0.00%
TOU - On Peak	per kWh	459900	\$ 0.1800	\$ 82,782.00	\$ 0.1800	\$ 82,782.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	2554250	\$ 0.1210	\$ 309,064.25	\$ 0.1210	\$ 309,064.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 380,088.74		\$ 372,061.77	-\$ 8,026.97	-2.11%
HST			13%	\$ 49,411.54	13%	\$ 48,368.03	-\$ 1,043.51	-2.11%
Total Bill (including HST)				\$ 429,500.28		\$ 420,429.80	-\$ 9,070.48	-2.11%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 429,500.28		\$ 420,429.80	-\$ 9,070.48	-2.11%
Total Bill on RPP (before Taxes)				\$ 403,479.04		\$ 395,452.07	-\$ 8,026.97	-1.99%
HST			13%	\$ 52,452.28	13%	\$ 51,408.77	-\$ 1,043.51	-1.99%
Total Bill (including HST)				\$ 455,931.32		\$ 446,860.84	-\$ 9,070.48	-1.99%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 455,931.32		\$ 446,860.84	-\$ 9,070.48	-1.99%

Loss Factor (%) 0.600% 0.600%

Customer Class: **Large Use** 1

TOU / non-TOU: **non-TOU**

Consumption		6,500 kW	© May 1 - October 31					
		3,321,500 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,704.20	\$ 23,704.20	\$ 24,033.81	\$ 24,033.81	\$ 329.61	1.39%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	6500	\$ 1.3985	\$ 9,090.25	\$ 1.4179	\$ 9,216.35	\$ 126.10	1.39%
Smart Meter Disposition Rider	per kW	6500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	6500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	6500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 32,794.45		\$ 33,250.16	\$ 455.71	1.39%
Deferral/Variance Account	per kW	6500	\$ 0.5907	\$ 3,839.64	-\$ 0.0726	-\$ 471.90	-\$ 4,311.54	-112.29%
Global Adjustment Sub-Account 1575	per kW	6500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	6500	-\$ 0.4495	-\$ 2,921.70	-\$ 1.3231	-\$ 8,600.15	-\$ 5,678.45	194.35%
Disposition Rate Rider	per kW	6500	\$ 0.02492	\$ 161.98	\$ 0.02492	\$ 161.98	\$ -	0.00%
Low Voltage Service Charge	per kW	6500	\$ 0.02492	\$ 161.98	\$ 0.02492	\$ 161.98	\$ -	0.00%
Line Losses on Cost of Power		19,929.00	\$ 0.1210	\$ 2,411.41	\$ 0.1210	\$ 2,411.41	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 36,285.78		\$ 26,751.50	-\$ 9,534.28	-26.28%
RTSR - Network	per kW	6500	\$ 3.0917	\$ 20,096.27	\$ 2.9382	\$ 19,098.30	-\$ 997.97	-4.97%
RTSR - Line and Transformation Connection	per kW	6500	\$ 2.4379	\$ 15,846.10	\$ 2.4376	\$ 15,844.40	-\$ 1.70	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 72,228.15		\$ 61,694.20	-\$ 10,533.95	-14.58%
Wholesale Market Service Charge (WMSC)	per kWh	3,341,429	\$ 0.0047	\$ 15,704.72	\$ 0.0047	\$ 15,704.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	3,341,429	\$ 0.0013	\$ 4,343.86	\$ 0.0013	\$ 4,343.86	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	3,321,500	\$ 0.0070	\$ 23,250.50	\$ 0.0070	\$ 23,250.50	\$ -	0.00%
TOU - Off Peak	per kWh	2125760	\$ 0.0870	\$ 184,941.12	\$ 0.0870	\$ 184,941.12	\$ -	0.00%
TOU - Mid Peak	per kWh	597870	\$ 0.1320	\$ 78,918.84	\$ 0.1320	\$ 78,918.84	\$ -	0.00%
TOU - On Peak	per kWh	597870	\$ 0.1800	\$ 107,616.60	\$ 0.1800	\$ 107,616.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	3320750	\$ 0.1210	\$ 401,810.75	\$ 0.1210	\$ 401,810.75	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 487,004.03		\$ 476,470.08	-\$ 10,533.95	-2.16%
HST			13%	\$ 63,310.52	13%	\$ 61,941.11	-\$ 1,369.41	-2.16%
Total Bill (including HST)				\$ 550,314.55		\$ 538,411.19	-\$ 11,903.36	-2.16%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 550,314.55		\$ 538,411.19	-\$ 11,903.36	-2.16%
Total Bill on RPP (before Taxes)				\$ 517,415.47		\$ 506,881.52	-\$ 10,533.95	-2.04%
HST			13%	\$ 67,264.01	13%	\$ 65,894.60	-\$ 1,369.41	-2.04%
Total Bill (including HST)				\$ 584,679.48		\$ 572,776.12	-\$ 11,903.36	-2.04%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 584,679.48		\$ 572,776.12	-\$ 11,903.36	-2.04%

Loss Factor (%) 0.600% 0.600%

Customer Class: **Large Use**

1

TOU / non-TOU: **non-TOU**

Consumption		7,500 kW	© May 1 - October 31					
		3,832,500 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,704.20	\$ 23,704.20	\$ 24,033.81	\$ 24,033.81	\$ 329.61	1.39%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	7500	\$ 1.3985	\$ 10,488.75	\$ 1.4179	\$ 10,634.25	\$ 145.50	1.39%
Smart Meter Disposition Rider	per kW	7500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 34,192.95		\$ 34,668.06	\$ 475.11	1.39%
Deferral/Variance Account	per kW	7500	\$ 0.5907	\$ 4,430.36	-\$ 0.0726	-\$ 544.50	-\$ 4,974.86	-112.29%
Global Adjustment Sub-Account 1575	per kW	7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	7500	-\$ 0.4495	-\$ 3,371.20	-\$ 1.3231	-\$ 9,923.25	-\$ 6,552.05	194.35%
Disposition Rate Rider	per kW	7500	\$ 0.02492	\$ 186.90	\$ 0.02492	\$ 186.90	\$ -	0.00%
Low Voltage Service Charge	per kW	7500	\$ 0.1210	\$ 2,782.40	\$ 0.1210	\$ 2,782.40	\$ -	0.00%
Line Losses on Cost of Power		22,995.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 38,221.40		\$ 27,169.61	-\$ 11,051.80	-28.92%
RTSR - Network	per kW	7500	\$ 3.0917	\$ 23,188.00	\$ 2.9382	\$ 22,036.50	-\$ 1,151.50	-4.97%
RTSR - Line and Transformation Connection	per kW	7500	\$ 2.4379	\$ 18,283.96	\$ 2.4376	\$ 18,282.00	-\$ 1.96	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 79,693.37		\$ 67,488.11	-\$ 12,205.26	-15.32%
Wholesale Market Service Charge (WMSC)	per kWh	3,855,495	\$ 0.0047	\$ 18,120.83	\$ 0.0047	\$ 18,120.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	3,855,495	\$ 0.0013	\$ 5,012.14	\$ 0.0013	\$ 5,012.14	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	3,832,500	\$ 0.0070	\$ 26,827.50	\$ 0.0070	\$ 26,827.50	\$ -	0.00%
TOU - Off Peak	per kWh	2452800	\$ 0.0870	\$ 213,393.60	\$ 0.0870	\$ 213,393.60	\$ -	0.00%
TOU - Mid Peak	per kWh	689850	\$ 0.1320	\$ 91,060.20	\$ 0.1320	\$ 91,060.20	\$ -	0.00%
TOU - On Peak	per kWh	689850	\$ 0.1800	\$ 124,173.00	\$ 0.1800	\$ 124,173.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	3831750	\$ 0.1210	\$ 463,641.75	\$ 0.1210	\$ 463,641.75	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 558,280.89		\$ 546,075.63	-\$ 12,205.26	-2.19%
HST			13%	\$ 72,576.52	13%	\$ 70,989.83	-\$ 1,586.68	-2.19%
Total Bill (including HST)				\$ 630,857.40		\$ 617,065.46	-\$ 13,791.95	-2.19%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 630,857.40		\$ 617,065.46	-\$ 13,791.95	-2.19%
Total Bill on RPP (before Taxes)				\$ 593,373.09		\$ 581,167.83	-\$ 12,205.26	-2.06%
HST			13%	\$ 77,138.50	13%	\$ 75,551.82	-\$ 1,586.68	-2.06%
Total Bill (including HST)				\$ 670,511.59		\$ 656,719.64	-\$ 13,791.95	-2.06%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 670,511.59		\$ 656,719.64	-\$ 13,791.95	-2.06%

Loss Factor (%)

0.600%

0.600%

Customer Class: **Large Use** 1

TOU / non-TOU: **non-TOU**

Consumption		10,000 kW	May 1 - October 31					
		5,110,000 kWh						
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,704.20	\$ 23,704.20	\$ 24,033.81	\$ 24,033.81	\$ 329.61	1.39%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	10000	\$ 1.3985	\$ 13,985.00	\$ 1.4179	\$ 14,179.00	\$ 194.00	1.39%
Smart Meter Disposition Rider	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 37,689.20		\$ 38,212.81	\$ 523.61	1.39%
Deferral/Variance Account	per kW	10000	\$ 0.5907	\$ 5,907.14	-\$ 0.0726	-\$ 726.00	-\$ 6,633.14	-112.29%
Global Adjustment Sub-Account 1575	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	10000	-\$ 0.4495	-\$ 4,494.93	-\$ 1.3231	-\$ 13,231.00	-\$ 8,736.07	194.35%
Disposition Rate Rider	per kW	10000	\$ 0.02492	\$ 249.20	\$ 0.02492	\$ 249.20	\$ -	0.00%
Low Voltage Service Charge	per kW	10000	\$ 0.1210	\$ 3,709.86	\$ 0.1210	\$ 3,709.86	\$ -	0.00%
Line Losses on Cost of Power		30,660.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 43,060.47		\$ 28,214.87	-\$ 14,845.60	-34.48%
RTSR - Network	per kW	10000	\$ 3.0917	\$ 30,917.34	\$ 2.9382	\$ 29,382.00	-\$ 1,535.34	-4.97%
RTSR - Line and Transformation Connection	per kW	10000	\$ 2.4379	\$ 24,378.62	\$ 2.4376	\$ 24,376.00	-\$ 2.62	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 98,356.42		\$ 81,972.87	-\$ 16,383.55	-16.66%
Wholesale Market Service Charge (WMSC)	per kWh	5,140,660	\$ 0.0047	\$ 24,161.10	\$ 0.0047	\$ 24,161.10	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	5,140,660	\$ 0.0013	\$ 6,682.86	\$ 0.0013	\$ 6,682.86	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	5,110,000	\$ 0.0070	\$ 35,770.00	\$ 0.0070	\$ 35,770.00	\$ -	0.00%
TOU - Off Peak	per kWh	3270400	\$ 0.0870	\$ 284,524.80	\$ 0.0870	\$ 284,524.80	\$ -	0.00%
TOU - Mid Peak	per kWh	919800	\$ 0.1320	\$ 121,413.60	\$ 0.1320	\$ 121,413.60	\$ -	0.00%
TOU - On Peak	per kWh	919800	\$ 0.1800	\$ 165,564.00	\$ 0.1800	\$ 165,564.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	5109250	\$ 0.1210	\$ 618,219.25	\$ 0.1210	\$ 618,219.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 736,473.03		\$ 720,089.48	-\$ 16,383.55	-2.22%
HST			13%	\$ 95,741.49	13%	\$ 93,611.63	-\$ 2,129.86	-2.22%
Total Bill (including HST)				\$ 832,214.53		\$ 813,701.11	-\$ 18,513.42	-2.22%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 832,214.53		\$ 813,701.11	-\$ 18,513.42	-2.22%
Total Bill on RPP (before Taxes)				\$ 783,267.13		\$ 766,883.58	-\$ 16,383.55	-2.09%
HST			13%	\$ 101,824.73	13%	\$ 99,694.87	-\$ 2,129.86	-2.09%
Total Bill (including HST)				\$ 885,091.86		\$ 866,578.45	-\$ 18,513.42	-2.09%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 885,091.86		\$ 866,578.45	-\$ 18,513.42	-2.09%

Loss Factor (%) 0.600% 0.600%

Customer Class: **Large Use**

1

TOU / non-TOU: **non-TOU**

Consumption		12,500	kW	May 1 - October 31				
		6,387,500	kWh					
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 23,704.20	\$ 23,704.20	\$ 24,033.81	\$ 24,033.81	\$ 329.61	1.39%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	12500	\$ 1.3985	\$ 17,481.25	\$ 1.4179	\$ 17,723.75	\$ 242.50	1.39%
Smart Meter Disposition Rider	per kW	12500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 41,185.45		\$ 41,757.56	\$ 572.11	1.39%
Deferral/Variance Account	per kW	12500	\$ 0.5907	\$ 7,383.93	-\$ 0.0726	-\$ 907.50	-\$ 8,291.43	-112.29%
Global Adjustment Sub-Account 1575	per kW	12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	12500	-\$ 0.4495	-\$ 5,618.66	-\$ 1.3231	-\$ 16,538.75	-\$ 10,920.09	194.35%
Disposition Rate Rider	per kW	12500	\$ 0.02492	\$ 311.50	\$ 0.02492	\$ 311.50	\$ -	0.00%
Low Voltage Service Charge	per kW	12500	\$ 0.1210	\$ 4,637.33	\$ 0.1210	\$ 4,637.33	\$ -	0.00%
Line Losses on Cost of Power		38,325.00	\$ 0.1210	\$ 4,637.33	\$ 0.1210	\$ 4,637.33	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 47,899.54		\$ 29,260.14	-\$ 18,639.40	-38.91%
RTSR - Network	per kW	12500	\$ 3.0917	\$ 38,646.67	\$ 2.9382	\$ 36,727.50	-\$ 1,919.17	-4.97%
RTSR - Line and Transformation Connection	per kW	12500	\$ 2.4379	\$ 30,473.27	\$ 2.4376	\$ 30,470.00	-\$ 3.27	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 117,019.48		\$ 96,457.64	-\$ 20,561.85	-17.57%
Wholesale Market Service Charge (WMSC)	per kWh	6,425,825	\$ 0.0047	\$ 30,201.38	\$ 0.0047	\$ 30,201.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	6,425,825	\$ 0.0013	\$ 8,353.57	\$ 0.0013	\$ 8,353.57	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	6,387,500	\$ 0.0070	\$ 44,712.50	\$ 0.0070	\$ 44,712.50	\$ -	0.00%
TOU - Off Peak	per kWh	4088000	\$ 0.0870	\$ 355,656.00	\$ 0.0870	\$ 355,656.00	\$ -	0.00%
TOU - Mid Peak	per kWh	1149750	\$ 0.1320	\$ 151,767.00	\$ 0.1320	\$ 151,767.00	\$ -	0.00%
TOU - On Peak	per kWh	1149750	\$ 0.1800	\$ 206,955.00	\$ 0.1800	\$ 206,955.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	6386750	\$ 0.1210	\$ 772,796.75	\$ 0.1210	\$ 772,796.75	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 914,665.18		\$ 894,103.34	-\$ 20,561.85	-2.25%
HST			13%	\$ 118,906.47	13%	\$ 116,233.43	-\$ 2,673.04	-2.25%
Total Bill (including HST)				\$ 1,033,571.65		\$ 1,010,336.77	-\$ 23,234.89	-2.25%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 1,033,571.65		\$ 1,010,336.77	-\$ 23,234.89	-2.25%
Total Bill on RPP (before Taxes)				\$ 973,161.18		\$ 952,599.34	-\$ 20,561.85	-2.11%
HST			13%	\$ 126,510.95	13%	\$ 123,837.91	-\$ 2,673.04	-2.11%
Total Bill (including HST)				\$ 1,099,672.13		\$ 1,076,437.25	-\$ 23,234.89	-2.11%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 1,099,672.13		\$ 1,076,437.25	-\$ 23,234.89	-2.11%

Loss Factor (%)

0.600%

0.600%

Customer Class: **Large Use 2**

1

TOU / non-TOU: **non-TOU**

Consumption		15,000	kW	May 1 - October 31				
		7,665,000	kWh					
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 4,422.20	\$ 4,422.20	\$ 5,686.37	\$ 5,686.37	\$ 1,264.17	28.59%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	15000	\$ 0.2609	\$ 3,913.50	\$ 0.3355	\$ 5,032.50	\$ 1,119.00	28.59%
Smart Meter Disposition Rider	per kW	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 8,335.70		\$ 10,718.87	\$ 2,383.17	28.59%
Deferral/Variance Account	per kW	15000	\$ 0.6634	\$ 9,950.36	-\$ 0.0865	-\$ 1,297.50	-\$ 11,247.86	-113.04%
Global Adjustment Sub-Account 1575	per kW	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	15000	-\$ 0.4000	-\$ 6,000.28	-\$ 1.1579	-\$ 17,368.50	-\$ 11,368.22	189.46%
Low Voltage Service Charge	per kW	15000	\$ 0.02492	\$ 373.80	\$ 0.02492	\$ 373.80	\$ -	0.00%
Line Losses on Cost of Power		45,990.00	\$ 0.1210	\$ 5,564.79	\$ 0.1210	\$ 5,564.79	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 18,224.37		-\$ 2,008.54	-\$ 20,232.91	-111.02%
RTSR - Network	per kW	15000	\$ 3.0917	\$ 46,376.01	\$ 2.9382	\$ 44,073.00	-\$ 2,303.01	-4.97%
RTSR - Line and Transformation Connection	per kW	15000	\$ 2.4379	\$ 36,567.93	\$ 2.4376	\$ 36,564.00	-\$ 3.93	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 101,168.30		\$ 78,628.46	-\$ 22,539.84	-22.28%
Wholesale Market Service Charge (WMSC)	per kWh	7,710,990	\$ 0.0047	\$ 36,241.65	\$ 0.0047	\$ 36,241.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	7,710,990	\$ 0.0013	\$ 10,024.29	\$ 0.0013	\$ 10,024.29	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	7,665,000	\$ 0.0070	\$ 53,655.00	\$ 0.0070	\$ 53,655.00	\$ -	0.00%
TOU - Off Peak	per kWh	4905600	\$ 0.0870	\$ 426,787.20	\$ 0.0870	\$ 426,787.20	\$ -	0.00%
TOU - Mid Peak	per kWh	1379700	\$ 0.1320	\$ 182,120.40	\$ 0.1320	\$ 182,120.40	\$ -	0.00%
TOU - On Peak	per kWh	1379700	\$ 0.1800	\$ 248,346.00	\$ 0.1800	\$ 248,346.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	7664250	\$ 0.1210	\$ 927,374.25	\$ 0.1210	\$ 927,374.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 1,058,343.09		\$ 1,035,803.25	-\$ 22,539.84	-2.13%
HST			13%	\$ 137,584.60	13%	\$ 134,654.42	-\$ 2,930.18	-2.13%
Total Bill (including HST)				\$ 1,195,927.70		\$ 1,170,457.67	-\$ 25,470.02	-2.13%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 1,195,927.70		\$ 1,170,457.67	-\$ 25,470.02	-2.13%
Total Bill on RPP (before Taxes)				\$ 1,128,540.99		\$ 1,106,001.15	-\$ 22,539.84	-2.00%
HST			13%	\$ 146,710.33	13%	\$ 143,780.15	-\$ 2,930.18	-2.00%
Total Bill (including HST)				\$ 1,275,251.32		\$ 1,249,781.30	-\$ 25,470.02	-2.00%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 1,275,251.32		\$ 1,249,781.30	-\$ 25,470.02	-2.00%

Loss Factor (%)

0.600%

0.600%

Customer Class: **Large Use 2**

1

TOU / non-TOU: **non-TOU**

Consumption		20,000 10,220,000	kW kWh	May 1 - October 31				
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 4,422.20	\$ 4,422.20	\$ 5,686.37	\$ 5,686.37	\$ 1,264.17	28.59%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	20000	\$ 0.2609	\$ 5,218.00	\$ 0.3355	\$ 6,710.00	\$ 1,492.00	28.59%
Smart Meter Disposition Rider	per kW	20000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 9,640.20		\$ 12,396.37	\$ 2,756.17	28.59%
Deferral/Variance Account	per kW	20000	\$ 0.6634	\$ 13,267.15	-\$ 0.0865	-\$ 1,730.00	-\$ 14,997.15	-113.04%
Global Adjustment Sub-Account 1575	per kW	20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	20000	-\$ 0.4000	-\$ 8,000.37	-\$ 1.1579	-\$ 23,158.00	-\$ 15,157.63	189.46%
Disposition Rate Rider	per kW	20000	\$ 0.02492	\$ 498.40	\$ 0.02492	\$ 498.40	\$ -	0.00%
Low Voltage Service Charge	per kW	20000	\$ 0.1210	\$ 7,419.72	\$ 0.1210	\$ 7,419.72	\$ -	0.00%
Line Losses on Cost of Power	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 22,825.10		-\$ 4,573.51	-\$ 27,398.61	-120.04%
RTSR - Network	per kW	20000	\$ 3.0917	\$ 61,834.67	\$ 2.9382	\$ 58,764.00	-\$ 3,070.67	-4.97%
RTSR - Line and Transformation Connection	per kW	20000	\$ 2.4379	\$ 48,757.23	\$ 2.4376	\$ 48,752.00	-\$ 5.23	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 133,417.00		\$ 102,942.49	-\$ 30,474.51	-22.84%
Wholesale Market Service Charge (WMSC)	per kWh	10,281,320	\$ 0.0047	\$ 48,322.20	\$ 0.0047	\$ 48,322.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	10,281,320	\$ 0.0013	\$ 13,365.72	\$ 0.0013	\$ 13,365.72	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	10,220,000	\$ 0.0070	\$ 71,540.00	\$ 0.0070	\$ 71,540.00	\$ -	0.00%
TOU - Off Peak	per kWh	6540800	\$ 0.0870	\$ 569,049.60	\$ 0.0870	\$ 569,049.60	\$ -	0.00%
TOU - Mid Peak	per kWh	1839600	\$ 0.1320	\$ 242,827.20	\$ 0.1320	\$ 242,827.20	\$ -	0.00%
TOU - On Peak	per kWh	1839600	\$ 0.1800	\$ 331,128.00	\$ 0.1800	\$ 331,128.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	10219250	\$ 0.1210	\$ 1,236,529.25	\$ 0.1210	\$ 1,236,529.25	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 1,409,649.97		\$ 1,379,175.46	-\$ 30,474.51	-2.16%
HST			13%	\$ 183,254.50	13%	\$ 179,292.81	-\$ 3,961.69	-2.16%
Total Bill (including HST)				\$ 1,592,904.47		\$ 1,558,468.27	-\$ 34,436.20	-2.16%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 1,592,904.47		\$ 1,558,468.27	-\$ 34,436.20	-2.16%
Total Bill on RPP (before Taxes)				\$ 1,503,251.67		\$ 1,472,777.16	-\$ 30,474.51	-2.03%
HST			13%	\$ 195,422.72	13%	\$ 191,461.03	-\$ 3,961.69	-2.03%
Total Bill (including HST)				\$ 1,698,674.39		\$ 1,664,238.19	-\$ 34,436.20	-2.03%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 1,698,674.39		\$ 1,664,238.19	-\$ 34,436.20	-2.03%

Loss Factor (%)

0.600%

0.600%

Customer Class: **Unmetered Scattered Load** 1

TOU / non-TOU: **TOU**

Consumption **250** kWh © May 1 - October 31

	Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 8.44	\$ 8.44	\$ 8.56	\$ 8.56	\$ 0.12	1.42%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	250	\$ 0.0131	\$ 3.28	\$ 0.0133	\$ 3.33	\$ 0.05	1.53%
Smart Meter Disposition Rider	per kWh	250		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	250		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kWh	250	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 11.72		\$ 11.89	\$ 0.17	1.45%
Deferral/Variance Account	per kWh	250	\$ 0.0003	\$ 0.08	\$ 0.0023	\$ 0.58	-\$ 0.66	-778.89%
Global Adjustment Sub-Account 1575	per kWh	250	\$ 0.0037	\$ 0.92	\$ 0.0015	\$ 0.38	-\$ 0.55	-59.28%
Deferral/Variance Account	per kWh	250		\$ -		\$ -	\$ -	
Disposition Rate Rider	per kWh	250		\$ -		\$ -	\$ -	
Low Voltage Service Charge	per kWh	250	\$ 0.00006	\$ 0.02	\$ 0.00006	\$ 0.02	\$ -	0.00%
Line Losses on Cost of Power	per kWh	7.70	\$ 0.1118	\$ 0.86	\$ 0.1118	\$ 0.86	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 13.60		\$ 12.56	-\$ 1.04	-7.62%
RTSR - Network	per kWh	258	\$ 0.0069	\$ 1.78	\$ 0.0066	\$ 1.70	-\$ 0.08	-4.47%
RTSR - Line and Transformation Connection	per kWh	258	\$ 0.0054	\$ 1.40	\$ 0.0054	\$ 1.39	-\$ 0.01	-0.65%
Sub-Total C - Delivery (including Sub-Total B)				\$ 16.78		\$ 15.65	-\$ 1.12	-6.70%
Wholesale Market Service Charge (WMSC)	per kWh	258	\$ 0.0047	\$ 1.21	\$ 0.0047	\$ 1.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	258	\$ 0.0013	\$ 0.34	\$ 0.0013	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	250	\$ 0.0070	\$ 1.75	\$ 0.0070	\$ 1.75	\$ -	0.00%
TOU - Off Peak	per kWh	160	\$ 0.0870	\$ 13.92	\$ 0.0870	\$ 13.92	\$ -	0.00%
TOU - Mid Peak	per kWh	45	\$ 0.1320	\$ 5.94	\$ 0.1320	\$ 5.94	\$ -	0.00%
TOU - On Peak	per kWh	45	\$ 0.1800	\$ 8.10	\$ 0.1800	\$ 8.10	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	250	\$ 0.1030	\$ 25.75	\$ 0.1030	\$ 25.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 48.28		\$ 47.16	-\$ 1.12	-2.33%
HST			13%	\$ 6.28	13%	\$ 6.13	-\$ 0.15	-2.33%
Total Bill (including HST)				\$ 54.56		\$ 53.29	-\$ 1.27	-2.33%
<i>Ontario Clean Energy Benefit</i>				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 54.56		\$ 53.29	-\$ 1.27	-2.33%
Total Bill on RPP (before Taxes)				\$ 46.07		\$ 44.95	-\$ 1.12	-2.44%
HST			13%	\$ 5.99	13%	\$ 5.84	-\$ 0.15	-2.44%
Total Bill (including HST)				\$ 52.06		\$ 50.79	-\$ 1.27	-2.44%
<i>Ontario Clean Energy Benefit</i>				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 52.06		\$ 50.79	-\$ 1.27	-2.44%

Loss Factor (%) 3.08% 3.08%

Customer Class: **Unmetered Scattered Load** 1

TOU / non-TOU: **TOU**

Consumption **500** kWh © May 1 - October 31

	Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 8.44	\$ 8.44	\$ 8.56	\$ 8.56	\$ 0.12	1.42%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0131	\$ 6.55	\$ 0.0133	\$ 6.65	\$ 0.10	1.53%
Smart Meter Disposition Rider	per kWh	500		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	500		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 14.99		\$ 15.21	\$ 0.22	1.47%
Deferral/Variance Account	per kWh	500	\$ 0.0003	\$ 0.17	\$ 0.0023	\$ 1.15	-\$ 1.32	-778.89%
Global Adjustment Sub-Account 1575	per kWh	500	\$ 0.0037	\$ 1.84	\$ 0.0015	\$ 0.75	-\$ 1.09	-59.28%
Deferral/Variance Account	per kWh	500		\$ -		\$ -	\$ -	
Disposition Rate Rider	per kWh	500		\$ -		\$ -	\$ -	
Low Voltage Service Charge	per kWh	500	\$ 0.00006	\$ 0.03	\$ 0.00006	\$ 0.03	\$ -	0.00%
Line Losses on Cost of Power		15.40	\$ 0.1118	\$ 1.72	\$ 0.1118	\$ 1.72	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 18.75		\$ 16.56	-\$ 2.19	-11.68%
RTSR - Network	per kWh	515	\$ 0.0069	\$ 3.56	\$ 0.0066	\$ 3.40	-\$ 0.16	-4.47%
RTSR - Line and Transformation Connection	per kWh	515	\$ 0.0054	\$ 2.80	\$ 0.0054	\$ 2.78	-\$ 0.02	-0.65%
Sub-Total C - Delivery (including Sub-Total B)				\$ 25.12		\$ 22.75	-\$ 2.37	-9.43%
Wholesale Market Service Charge (WMSC)	per kWh	515	\$ 0.0047	\$ 2.42	\$ 0.0047	\$ 2.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	515	\$ 0.0013	\$ 0.67	\$ 0.0013	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	500	\$ 0.0070	\$ 3.50	\$ 0.0070	\$ 3.50	\$ -	0.00%
TOU - Off Peak	per kWh	320	\$ 0.0870	\$ 27.84	\$ 0.0870	\$ 27.84	\$ -	0.00%
TOU - Mid Peak	per kWh	90	\$ 0.1320	\$ 11.88	\$ 0.1320	\$ 11.88	\$ -	0.00%
TOU - On Peak	per kWh	90	\$ 0.1800	\$ 16.20	\$ 0.1800	\$ 16.20	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	500	\$ 0.1030	\$ 51.50	\$ 0.1030	\$ 51.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 87.88		\$ 85.51	-\$ 2.37	-2.70%
HST			13%	\$ 11.42	13%	\$ 11.12	-\$ 0.31	-2.70%
Total Bill (including HST)				\$ 99.30		\$ 96.63	-\$ 2.68	-2.70%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 99.30		\$ 96.63	-\$ 2.68	-2.70%
Total Bill on RPP (before Taxes)				\$ 83.46		\$ 81.09	-\$ 2.37	-2.84%
HST			13%	\$ 10.85	13%	\$ 10.54	-\$ 0.31	-2.84%
Total Bill (including HST)				\$ 94.31		\$ 91.63	-\$ 2.68	-2.84%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 94.31		\$ 91.63	-\$ 2.68	-2.84%

Loss Factor (%) 3.08% 3.08%

Customer Class: **Sentinel Lighting** 1

TOU / non-TOU: **non-TOU**

Consumption		1	Connections		May 1 - October 31			
		0.30	kW					
		134.55	kWh					
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 5.45	\$ 5.45	\$ 5.53	\$ 5.53	\$ 0.08	1.47%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	0.3	\$ 14.9492	\$ 4.48	\$ 15.1744	\$ 4.55	\$ 0.07	1.51%
Smart Meter Disposition Rider	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 9.93	\$ 10.08	\$ 0.15	1.49%	
Deferral/Variance Account	per kW	0.3	\$ 0.1197	\$ 0.04	\$ 0.8150	\$ 0.24	\$ 0.28	-780.62%
Global Adjustment Sub-Account 1575	per kW	0.3	\$ 1.3019	\$ 0.39	\$ 0.0015	\$ 0.21	\$ 0.18	-46.74%
Deferral/Variance Account	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW	0.3	\$ 0.01745	\$ 0.01	\$ 0.01745	\$ 0.01	\$ -	0.00%
Line Losses on Cost of Power		4.14	\$ 0.1118	\$ 0.46	\$ 0.1118	\$ 0.46	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 10.83	\$ 10.51	\$ 0.32	-2.91%	
RTSR - Network	per kW	0	\$ 2.2490	\$ 0.67	\$ 2.1373	\$ 0.64	\$ 0.03	-4.96%
RTSR - Line and Transformation Connection	per kW	0	\$ 1.7071	\$ 0.51	\$ 1.7069	\$ 0.51	\$ 0.00	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 12.02	\$ 11.67	\$ 0.35	-2.90%	
Wholesale Market Service Charge (WMSC)	per kWh	139	\$ 0.0047	\$ 0.65	\$ 0.0047	\$ 0.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	139	\$ 0.0013	\$ 0.18	\$ 0.0013	\$ 0.18	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	135	\$ 0.0070	\$ 0.94	\$ 0.0070	\$ 0.94	\$ -	0.00%
TOU - Off Peak	per kWh	86	\$ 0.0870	\$ 7.49	\$ 0.0870	\$ 7.49	\$ -	0.00%
TOU - Mid Peak	per kWh	24	\$ 0.1320	\$ 3.20	\$ 0.1320	\$ 3.20	\$ -	0.00%
TOU - On Peak	per kWh	24	\$ 0.1800	\$ 4.36	\$ 0.1800	\$ 4.36	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	135	\$ 0.1030	\$ 13.86	\$ 0.1030	\$ 13.86	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 29.09	\$ 28.74	\$ 0.35	-1.20%	
HST			13%	\$ 3.78	13%	\$ 3.74	\$ 0.05	-1.20%
Total Bill (including HST)				\$ 32.87	\$ 32.48	\$ 0.39	-1.20%	
Ontario Clean Energy Benefit				\$ -	\$ -	\$ -		
Total Bill on TOU (including OCEB)				\$ 32.87	\$ 32.48	\$ 0.39	-1.20%	
Total Bill on RPP (before Taxes)				\$ 27.90	\$ 27.55	\$ 0.35	-1.25%	
HST			13%	\$ 3.63	13%	\$ 3.58	\$ 0.05	-1.25%
Total Bill (including HST)				\$ 31.53	\$ 31.13	\$ 0.39	-1.25%	
Ontario Clean Energy Benefit				\$ -	\$ -	\$ -		
Total Bill on RPP (including OCEB)				\$ 31.53	\$ 31.13	\$ 0.39	-1.25%	

Loss Factor (%)

3.08%

3.08%

Customer Class: **Sentinel Lighting** 1

TOU / non-TOU: **non-TOU**

Consumption		721	Connections		May 1 - October 31			
		216.00	kW					
		97,008.00	kWh					
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	721	\$ 5.45	\$ 3,929.45	\$ 5.53	\$ 3,987.13	\$ 57.68	1.47%
Smart Meter Rate Adder	Monthly	721		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	721		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	216	\$ 14.9492	\$ 3,229.03	\$ 15.1744	\$ 3,277.67	\$ 48.64	1.51%
Smart Meter Disposition Rider	per kW	216		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	216		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kW	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 7,158.48	\$ 7,264.80	\$ 106.32	1.49%	
Deferral/Variance Account	per kW	216	\$ 0.1197	\$ 25.86	\$ 0.8150	\$ 176.04	-\$ 201.90	-780.62%
Global Adjustment Sub-Account 1575	per kW	216	\$ 1.3019	\$ 281.22	\$ 0.0015	\$ 149.99	-\$ 131.22	-46.66%
Deferral/Variance Account	per kW	216		\$ -		\$ -	\$ -	
Disposition Rate Rider	per kW	216		\$ -		\$ -	\$ -	
Low Voltage Service Charge	per kW	216	\$ 0.01745	\$ 3.77	\$ 0.01745	\$ 3.77	\$ -	0.00%
Line Losses on Cost of Power		2,986.88	\$ 0.1118	\$ 334.05	\$ 0.1118	\$ 334.05	\$ -	0.00%
Smart Meter Entity Charge	Monthly	721		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7,803.38	\$ 7,576.57	-\$ 226.81	-2.91%	
RTSR - Network	per kW	216	\$ 2.2490	\$ 485.77	\$ 2.1373	\$ 461.66	-\$ 24.12	-4.96%
RTSR - Line and Transformation Connection	per kW	216	\$ 1.7071	\$ 368.74	\$ 1.7069	\$ 368.69	-\$ 0.05	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 8,657.89	\$ 8,406.92	-\$ 250.97	-2.90%	
Wholesale Market Service Charge (WMSC)	per kWh	99,995	\$ 0.0047	\$ 469.98	\$ 0.0047	\$ 469.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	99,995	\$ 0.0013	\$ 129.99	\$ 0.0013	\$ 129.99	\$ -	0.00%
Standard Supply Service Charge	Monthly	721	\$ 0.2500	\$ 180.25	\$ 0.2500	\$ 180.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	97,008	\$ 0.0070	\$ 679.06	\$ 0.0070	\$ 679.06	\$ -	0.00%
TOU - Off Peak	per kWh	62085	\$ 0.0870	\$ 5,401.41	\$ 0.0870	\$ 5,401.41	\$ -	0.00%
TOU - Mid Peak	per kWh	17461	\$ 0.1320	\$ 2,304.91	\$ 0.1320	\$ 2,304.91	\$ -	0.00%
TOU - On Peak	per kWh	17461	\$ 0.1800	\$ 3,143.06	\$ 0.1800	\$ 3,143.06	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	96258	\$ 0.1210	\$ 11,647.22	\$ 0.1210	\$ 11,647.22	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 20,966.54	\$ 20,715.57	-\$ 250.97	-1.20%	
HST			13%	\$ 2,725.65	13%	\$ 2,693.02	-\$ 32.63	-1.20%
Total Bill (including HST)				\$ 23,692.19	\$ 23,408.60	-\$ 283.60	-1.20%	
Ontario Clean Energy Benefit				\$ -	\$ -	\$ -		
Total Bill on TOU (including OCEB)				\$ 23,692.19	\$ 23,408.60	-\$ 283.60	-1.20%	
Total Bill on RPP (before Taxes)				\$ 21,841.63	\$ 21,590.66	-\$ 250.97	-1.15%	
HST			13%	\$ 2,839.41	13%	\$ 2,806.79	-\$ 32.63	-1.15%
Total Bill (including HST)				\$ 24,681.05	\$ 24,397.45	-\$ 283.60	-1.15%	
Ontario Clean Energy Benefit				\$ -	\$ -	\$ -		
Total Bill on RPP (including OCEB)				\$ 24,681.05	\$ 24,397.45	-\$ 283.60	-1.15%	

Loss Factor (%)

3.08%

3.08%

Customer Class: **Street Lighting** 1

TOU / non-TOU: **non-TOU**

Consumption		1	Devices				May 1 - October 31	
		0.14	kW					
		49.50	kWh					
Charge Unit	Volume	2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 2.28	\$ 2.28	\$ 2.17	\$ 2.17	-\$ 0.11	-4.82%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	0.1381564	\$ 6.0733	\$ 0.84	\$ 5.7851	\$ 0.80	-\$ 0.04	-4.75%
Smart Meter Disposition Rider	per kW	0.1381564	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	0.1381564	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	0.1381564	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 3.12	\$ 2.97	-\$ 0.15	-4.80%	
Deferral/Variance Account	per kW	0.1381564	\$ 0.1220	\$ 0.02	-\$ 0.8275	-\$ 0.11	-\$ 0.13	-778.11%
Global Adjustment Sub-Account 1575	per kW	0.1381564	\$ 1.3268	\$ 0.18	\$ 0.0015	\$ 0.08	-\$ 0.11	-57.96%
Deferral/Variance Account	per kW	0.1381564	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	0.1381564	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW	0.1381564	\$ 0.01702	\$ 0.00	\$ 0.01702	\$ 0.00	\$ -	0.00%
Line Losses on Cost of Power	1.88	\$ 0.1030	\$ 0.19	\$ 0.1030	\$ 0.19	\$ -	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 3.51	\$ 3.13	-\$ 0.39	-11.02%	
RTSR - Network	per kW	0	\$ 2.1306	\$ 0.29	\$ 2.0248	\$ 0.28	-\$ 0.01	-4.97%
RTSR - Line and Transformation Connection	per kW	0	\$ 1.6644	\$ 0.23	\$ 1.6642	\$ 0.23	-\$ 0.00	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 4.04	\$ 3.64	-\$ 0.40	-9.95%	
Wholesale Market Service Charge (WMSC)	per kWh	51	\$ 0.0047	\$ 0.24	\$ 0.0047	\$ 0.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	51	\$ 0.0013	\$ 0.07	\$ 0.0013	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	50	\$ 0.0070	\$ 0.35	\$ 0.0070	\$ 0.35	\$ -	0.00%
TOU - Off Peak	per kWh	32	\$ 0.0870	\$ 2.76	\$ 0.0870	\$ 2.76	\$ -	0.00%
TOU - Mid Peak	per kWh	9	\$ 0.1320	\$ 1.18	\$ 0.1320	\$ 1.18	\$ -	0.00%
TOU - On Peak	per kWh	9	\$ 0.1800	\$ 1.60	\$ 0.1800	\$ 1.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	50	\$ 0.1030	\$ 5.10	\$ 0.1030	\$ 5.10	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)				\$ 10.48	\$ 10.08	-\$ 0.40	-3.83%	
HST			13%	\$ 1.36	13%	\$ 1.31	-\$ 0.05	-3.83%
Total Bill (including HST)				\$ 11.84	\$ 11.39	-\$ 0.45	-3.83%	
Ontario Clean Energy Benefit				\$ -	\$ -	\$ -		
Total Bill on TOU (including OCEB)				\$ 11.84	\$ 11.39	-\$ 0.45	-3.83%	
Total Bill on RPP (before Taxes)				\$ 10.04	\$ 9.64	-\$ 0.40	-4.00%	
HST			13%	\$ 1.31	13%	\$ 1.25	-\$ 0.05	-4.00%
Total Bill (including HST)				\$ 11.35	\$ 10.89	-\$ 0.45	-4.00%	
Ontario Clean Energy Benefit				\$ -	\$ -	\$ -		
Total Bill on RPP (including OCEB)				\$ 11.35	\$ 10.89	-\$ 0.45	-4.00%	

Loss Factor (%)

3.79%

3.79%

Customer Class: **Street Lighting** 1

TOU / non-TOU: **non-TOU**

		36,000	Devices					
Consumption		4,973.63	kW		May 1 - October 31			
		1,782,038.00	kWh					
		2016 Approved Rates		2017 Proposed Rates		2017 vs 2016		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	36,000	\$ 2.28	\$ 82,080.00	\$ 2.17	\$ 78,120.00	-\$ 3,960.00	-4.82%
Smart Meter Rate Adder	Monthly	36,000		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	36,000		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	4973.63	\$ 6.0733	\$ 30,206.35	\$ 5.7851	\$ 28,772.95	-\$ 1,433.40	-4.75%
Smart Meter Disposition Rider	per kW	4973.63		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	4973.63		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kW	4973.63	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 112,286.35		\$ 106,892.95	-\$ 5,393.40	-4.80%
Deferral/Variance Account	per kW	4973.63	\$ 0.1220	\$ 606.93	-\$ 0.8275	-\$ 4,115.68	-\$ 4,722.61	-778.11%
Global Adjustment Sub-Account 1575	per kW	4973.63	\$ 1.3268	\$ 6,598.95	\$ 0.0015	\$ 2,774.37	-\$ 3,824.58	-57.96%
Deferral/Variance Account	per kW	4973.63	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	4973.63		\$ -		\$ -	\$ -	
Low Voltage Service Charge	per kW	4973.63	\$ 0.01702	\$ 84.65	\$ 0.01702	\$ 84.65	\$ -	0.00%
Line Losses on Cost of Power		67,539.24	\$ 0.1210	\$ 8,172.25	\$ 0.1210	\$ 8,172.25	\$ -	0.00%
Smart Meter Entity Charge	Monthly	36,000		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 127,749.13		\$ 113,808.53	-\$ 13,940.60	-10.91%
RTSR - Network	per kW	4974	\$ 2.1306	\$ 10,597.02	\$ 2.0248	\$ 10,070.61	-\$ 526.41	-4.97%
RTSR - Line and Transformation Connection	per kW	4974	\$ 1.6644	\$ 8,278.22	\$ 1.6642	\$ 8,277.12	-\$ 1.11	-0.01%
Sub-Total C - Delivery (including Sub-Total B)				\$ 146,624.37		\$ 132,156.25	-\$ 14,468.12	-9.87%
Wholesale Market Service Charge (WMSC)	per kWh	1,849,577	\$ 0.0047	\$ 8,693.01	\$ 0.0047	\$ 8,693.01	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1,849,577	\$ 0.0013	\$ 2,404.45	\$ 0.0013	\$ 2,404.45	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1,782,038	\$ 0.0070	\$ 12,474.27	\$ 0.0070	\$ 12,474.27	\$ -	0.00%
TOU - Off Peak	per kWh	1140504	\$ 0.0870	\$ 99,223.88	\$ 0.0870	\$ 99,223.88	\$ -	0.00%
TOU - Mid Peak	per kWh	320767	\$ 0.1320	\$ 42,341.22	\$ 0.1320	\$ 42,341.22	\$ -	0.00%
TOU - On Peak	per kWh	320767	\$ 0.1800	\$ 57,738.03	\$ 0.1800	\$ 57,738.03	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1781288	\$ 0.1210	\$ 215,535.85	\$ 0.1210	\$ 215,535.85	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 369,499.48		\$ 355,031.36	-\$ 14,468.12	-3.92%
HST			13%	\$ 48,034.93	13%	\$ 46,154.08	-\$ 1,880.85	-3.92%
Total Bill (including HST)				\$ 417,534.41		\$ 401,185.44	-\$ 16,348.97	-3.92%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 417,534.41		\$ 401,185.44	-\$ 16,348.97	-3.92%
Total Bill on RPP (before Taxes)				\$ 385,809.45		\$ 371,341.33	-\$ 14,468.12	-3.75%
HST			13%	\$ 50,155.23	13%	\$ 48,274.37	-\$ 1,880.85	-3.75%
Total Bill (including HST)				\$ 435,964.68		\$ 419,615.70	-\$ 16,348.97	-3.75%
Ontario Clean Energy Benefit				\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 435,964.68		\$ 419,615.70	-\$ 16,348.97	-3.75%

Loss Factor (%) 3.79% 3.79%

APPENDIX D - 2017 REVENUE REQUIREMENT WORK FORM



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers



Version 7.02

Utility Name	Horizon Utilities Corporation
Service Territory	<i>Hamilton & St. Catharines</i>
Assigned EB Number	EB-2016-0077
Name and Title	Indy Butany-DeSouza
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com

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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

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[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 2017 Filers

Data Input ⁽¹⁾

	Initial Application ⁽²⁾	Adjustments	Technical Conference ⁽⁶⁾	Adjustments	Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$560,801,075		\$ 560,801,075		\$560,801,075
Accumulated Depreciation (average)	(\$127,827,157) ⁽⁵⁾		(\$127,827,157)		(\$127,827,157)
Allowance for Working Capital:					
Controllable Expenses	\$61,728,494		\$ 61,728,494		\$61,728,494
Cost of Power	\$668,720,192		\$ 668,720,192		\$668,720,192
Working Capital Rate (%)	12.00% ⁽⁹⁾		12.00% ⁽⁹⁾		12.00% ⁽⁹⁾
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$114,130,303	\$0	\$114,130,303	\$0	\$114,130,303
Distribution Revenue at Proposed Rates	\$115,849,435	\$0	\$115,849,435	\$0	\$115,849,435
Other Revenue:					
Specific Service Charges	\$750,302	\$0	\$750,302	\$0	\$750,302
Late Payment Charges	\$875,000	\$0	\$875,000	\$0	\$875,000
Other Distribution Revenue					
Other Income and Deductions	\$4,130,636	\$0	\$4,130,636	\$0	\$4,130,636
Total Revenue Offsets	\$5,755,938 ⁽⁷⁾	\$0	\$5,755,938	\$0	\$5,755,938
Operating Expenses:					
OM+A Expenses	\$61,419,231		\$ 61,419,231		\$61,419,231
Depreciation/Amortization	\$25,272,152		\$ 25,272,152		\$25,272,152
Property taxes	\$309,263		\$ 309,263		\$309,263
Other expenses					
3 Taxes/PLTs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$4,675,679) ⁽³⁾		(\$4,675,679)		(\$4,675,679)
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$3,676,588		\$3,676,588		\$3,676,588
Income taxes (grossed up)	\$5,002,161		\$5,002,161		\$5,002,161
Federal tax (%)	15.00%		15.00%		15.00%
Provincial tax (%)	11.50%		11.50%		11.50%
Income Tax Credits	(\$156,000)		(\$156,000)		(\$156,000)
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%		56.0%		56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾		4.0% ⁽⁸⁾		4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%		40.0%		40.0%
Preferred Shares Capitalization Ratio (%)	0.0%		0.0%		0.0%
	100.0%		100.0%		100.0%
Cost of Capital					
Long-term debt Cost Rate (%)	3.47%		3.47%		3.47%
Short-term debt Cost Rate (%)	1.65%		1.65%		1.65%
Common Equity Cost Rate (%)	9.19%		9.19%		9.19%
Preferred Shares Cost Rate (%)	0.00%		0.00%		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 M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Revenue Requirement Workform (RRWF) for 2017 Filers

Rate Base and Working Capital

Line No.	Particulars	Initial Application	Adjustments	Technical Conference	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$560,801,075	\$ -	\$560,801,075	\$ -	\$560,801,075
2	Accumulated Depreciation (average) ⁽²⁾	(\$127,827,157)	\$ -	(\$127,827,157)	\$ -	(\$127,827,157)
3	Net Fixed Assets (average) ⁽²⁾	\$432,973,917	\$ -	\$432,973,917	\$ -	\$432,973,917
4	Allowance for Working Capital ⁽¹⁾	\$87,653,842	\$ -	\$87,653,842	\$ -	\$87,653,842
5	Total Rate Base	\$520,627,759	\$ -	\$520,627,759	\$ -	\$520,627,759

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$61,728,494	\$ -	\$61,728,494	\$ -	\$61,728,494
7	Cost of Power	\$668,720,192	\$ -	\$668,720,192	\$ -	\$668,720,192
8	Working Capital Base	\$730,448,685	\$ -	\$730,448,685	\$ -	\$730,448,685
9	Working Capital Rate % ⁽¹⁾	12.00%	0.00%	12.00%	0.00%	12.00%
10	Working Capital Allowance	\$87,653,842	\$ -	\$87,653,842	\$ -	\$87,653,842

Notes

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

(2) Average of opening and closing balances for the year.



Revenue Requirement Workform (RRWF) for 2017 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Technical Conference	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$115,849,435	\$ -	\$115,849,435	\$ -	\$115,849,435
2	Other Revenue ⁽¹⁾	\$5,755,938	\$ -	\$5,755,938	\$ -	\$5,755,938
3	Total Operating Revenues	\$121,605,372	\$ -	\$121,605,372	\$ -	\$121,605,372
Operating Expenses:						
4	OM+A Expenses	\$61,419,231	\$ -	\$61,419,231	\$ -	\$61,419,231
5	Depreciation/Amortization	\$25,272,152	\$ -	\$25,272,152	\$ -	\$25,272,152
6	Property taxes	\$309,263	\$ -	\$309,263	\$ -	\$309,263
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$87,000,646	\$ -	\$87,000,646	\$ -	\$87,000,646
10	Deemed Interest Expense	\$10,464,289	\$ -	\$10,464,289	\$ -	\$10,464,289
11	Total Expenses (lines 9 to 10)	\$97,464,935	\$ -	\$97,464,935	\$ -	\$97,464,935
12	Utility income before income taxes	\$24,140,437	\$ -	\$24,140,437	\$ -	\$24,140,437
13	Income taxes (grossed-up)	\$5,002,161	\$ -	\$5,002,161	\$ -	\$5,002,161
14	Utility net income	\$19,138,276	\$ -	\$19,138,276	\$ -	\$19,138,276

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$750,302	\$ -	\$750,302	\$ -	\$750,302
	Late Payment Charges	\$875,000	\$ -	\$875,000	\$ -	\$875,000
	Other Distribution Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Income and Deductions	\$4,130,636	\$ -	\$4,130,636	\$ -	\$4,130,636
	Total Revenue Offsets	\$5,755,938	\$ -	\$5,755,938	\$ -	\$5,755,938



Revenue Requirement Workform (RRWF) for 2017 Filers

Taxes/PILs

Line No.	Particulars	Application	Technical Conference	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$19,138,276	\$19,138,276	\$19,138,276
2	Adjustments required to arrive at taxable utility income	(\$4,675,679)	(\$4,675,679)	(\$4,675,679)
3	Taxable income	<u>\$14,462,597</u>	<u>\$14,462,597</u>	<u>\$14,462,597</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$3,676,588	\$3,676,588	\$3,676,588
6	Total taxes	<u>\$3,676,588</u>	<u>\$3,676,588</u>	<u>\$3,676,588</u>
7	Gross-up of Income Taxes	\$1,325,573	\$1,325,573	\$1,325,573
8	Grossed-up Income Taxes	<u>\$5,002,161</u>	<u>\$5,002,161</u>	<u>\$5,002,161</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$5,002,161</u>	<u>\$5,002,161</u>	<u>\$5,002,161</u>
10	Other tax Credits	(\$156,000)	(\$156,000)	(\$156,000)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	<u>11.50%</u>	<u>11.50%</u>	<u>11.50%</u>
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes

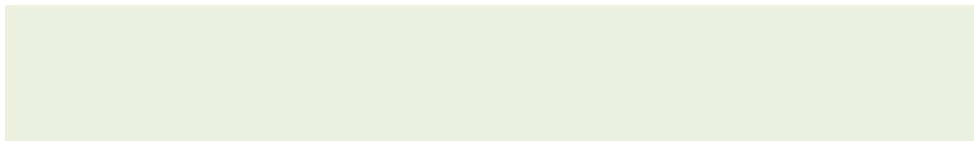


Revenue Requirement Workform (RRWF) for 2017 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$291,551,545	3.47%	\$10,120,675
2	Short-term Debt	4.00%	\$20,825,110	1.65%	\$343,614
3	Total Debt	60.00%	\$312,376,656	3.35%	\$10,464,289
	Equity				
4	Common Equity	40.00%	\$208,251,104	9.19%	\$19,138,276
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$208,251,104	9.19%	\$19,138,276
7	Total	100.00%	\$520,627,759	5.69%	\$29,602,566
Technical Conference					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$291,551,545	3.47%	\$10,120,675
2	Short-term Debt	4.00%	\$20,825,110	1.65%	\$343,614
3	Total Debt	60.00%	\$312,376,656	3.35%	\$10,464,289
	Equity				
4	Common Equity	40.00%	\$208,251,104	9.19%	\$19,138,276
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$208,251,104	9.19%	\$19,138,276
7	Total	100.00%	\$520,627,759	5.69%	\$29,602,566
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$291,551,545	3.47%	\$10,120,675
9	Short-term Debt	4.00%	\$20,825,110	1.65%	\$343,614
10	Total Debt	60.00%	\$312,376,656	3.35%	\$10,464,289
	Equity				
11	Common Equity	40.00%	\$208,251,104	9.19%	\$19,138,276
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$208,251,104	9.19%	\$19,138,276
14	Total	100.00%	\$520,627,759	5.69%	\$29,602,566

Notes





Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Technical Conference		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,719,131		\$1,719,131		\$1,719,131
2	Distribution Revenue	\$114,130,303	\$114,130,303	\$114,130,303	\$114,130,303	\$114,130,303	\$114,130,303
3	Other Operating Revenue Offsets - net	\$5,755,938	\$5,755,938	\$5,755,938	\$5,755,938	\$5,755,938	\$5,755,938
4	Total Revenue	\$119,886,241	\$121,605,372	\$119,886,241	\$121,605,372	\$119,886,241	\$121,605,372
5	Operating Expenses	\$87,000,646	\$87,000,646	\$87,000,646	\$87,000,646	\$87,000,646	\$87,000,646
6	Deemed Interest Expense	\$10,464,289	\$10,464,289	\$10,464,289	\$10,464,289	\$10,464,289	\$10,464,289
8	Total Cost and Expenses	\$97,464,935	\$97,464,935	\$97,464,935	\$97,464,935	\$97,464,935	\$97,464,935
9	Utility Income Before Income Taxes	\$22,421,306	\$24,140,437	\$22,421,306	\$24,140,437	\$22,421,306	\$24,140,437
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$4,675,679)	(\$4,675,679)	(\$4,675,679)	(\$4,675,679)	(\$4,675,679)	(\$4,675,679)
11	Taxable Income	\$17,745,627	\$19,464,758	\$17,745,627	\$19,464,758	\$17,745,627	\$19,464,758
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$4,702,591	\$5,158,161	\$4,702,591	\$5,158,161	\$4,702,591	\$5,158,161
14	Income Tax Credits	(\$156,000)	(\$156,000)	(\$156,000)	(\$156,000)	(\$156,000)	(\$156,000)
15	Utility Net Income	\$17,874,715	\$19,138,276	\$17,874,715	\$19,138,276	\$17,874,715	\$19,138,276
16	Utility Rate Base	\$520,627,759	\$520,627,759	\$520,627,759	\$520,627,759	\$520,627,759	\$520,627,759
17	Deemed Equity Portion of Rate Base	\$208,251,104	\$208,251,104	\$208,251,104	\$208,251,104	\$208,251,104	\$208,251,104
18	Income/(Equity Portion of Rate Base)	8.58%	9.19%	8.58%	9.19%	8.58%	9.19%
19	Target Return - Equity on Rate Base	9.19%	9.19%	9.19%	9.19%	9.19%	9.19%
20	Deficiency/Sufficiency in Return on Equity	-0.61%	0.00%	-0.61%	0.00%	-0.61%	0.00%
21	Indicated Rate of Return	5.44%	5.69%	5.44%	5.69%	5.44%	5.69%
22	Requested Rate of Return on Rate Base	5.69%	5.69%	5.69%	5.69%	5.69%	5.69%
23	Deficiency/Sufficiency in Rate of Return	-0.24%	0.00%	-0.24%	0.00%	-0.24%	0.00%
24	Target Return on Equity	\$19,138,276	\$19,138,276	\$19,138,276	\$19,138,276	\$19,138,276	\$19,138,276
25	Revenue Deficiency/(Sufficiency)	\$1,263,561	\$ -	\$1,263,561	\$ -	\$1,263,561	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	\$1,719,131 ⁽¹⁾	\$ -	\$1,719,131 ⁽¹⁾	\$ -	\$1,719,131 ⁽¹⁾	\$ -

Notes:

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



Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Requirement

Line No.	Particulars	Application	Technical Conference	Per Board Decision
1	OM&A Expenses	\$61,419,231	\$61,419,231	\$61,419,231
2	Amortization/Depreciation	\$25,272,152	\$25,272,152	\$25,272,152
3	Property Taxes	\$309,263	\$309,263	\$309,263
5	Income Taxes (Grossed up)	\$5,002,161	\$5,002,161	\$5,002,161
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$10,464,289	\$10,464,289	\$10,464,289
	Return on Deemed Equity	\$19,138,276	\$19,138,276	\$19,138,276
8	Service Revenue Requirement (before Revenues)	<u>\$121,605,372</u>	<u>\$121,605,372</u>	<u>\$121,605,372</u>
9	Revenue Offsets	\$5,755,938	\$5,755,938	\$5,755,938
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$115,849,435</u>	<u>\$115,849,435</u>	<u>\$115,849,435</u>
11	Distribution revenue	\$115,849,435	\$115,849,435	\$115,849,435
12	Other revenue	\$5,755,938	\$5,755,938	\$5,755,938
13	Total revenue	<u>\$121,605,372</u>	<u>\$121,605,372</u>	<u>\$121,605,372</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Technical Conference	Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$121,605,372	\$121,605,372	\$0	\$121,605,372	(\$1)
Grossed-Up Revenue Deficiency/(Sufficiency)	\$1,719,131	\$1,719,131	\$0	\$1,719,131	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$115,849,435	\$115,849,435	\$0	\$115,849,435	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$1,719,131	\$1,719,131	\$0	\$1,719,131	(\$1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

APPENDIX E - 2017 INCOME TAX/PILS WORK FORM

Income Tax/PILs Workform for 2017 Filers

Version 1.02

Utility Name	Horizon Utilities Corporation
Assigned EB Number	EB-2016-0077
Name and Title	Indy Butany-DeSouza, VP Regulatory Services
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com
Date	11-Aug-16
Last COS Re-based Year	2015

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your rate 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.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Data Input Sheet of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

On tab "**A. Data Input Sheet**", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2017 Application, the "Test Year" is 2017, the "Historical Year" is 2015, and the "Bridge Year" is 2016.

Updated: June 14, 2016



Income Tax/PILs Workform for 2017 Filers

[1. Info](#)

[S. Summary](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

Historical Year

[H0 - PILs, Tax Provision Historical Year](#)

[H1 - Adj. Taxable Income Historical Year](#)

[H4 - Schedule 4 Loss Carry Forward Historical Year](#)

[H8 - Schedule 8 Historical](#)

[H10 - Schedule 10 CEC Historical Year](#)

[H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

[B0 - PILs, Tax Provision Bridge Year](#)

[B1 - Adj. Taxable Income Bridge Year](#)

[B4 - Schedule 4 Loss Carry Forward Bridge Year](#)

[B8 - Schedule 8 CCA Bridge Year](#)

[B10 - Schedule 10 CEC Bridge Year](#)

[B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

[T0 PILs, Tax Provision Test Year](#)

[T1 Taxable Income Test Year](#)

[T4 Schedule 4 Loss Carry Forward Test Year](#)

[T8 Schedule 8 CCA Test Year](#)

[T13 Schedule 13 Reserve Test Year](#)



Income Tax/PILs Workform for 2017 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

<u>Item</u>	<u>Working Paper Reference</u>	
Adjustments required to arrive at taxable income	as below	-4,675,679
Test Year - Payments in Lieu of Taxes (PILs)	T0	3,676,588
Test Year - Grossed-up PILs	T0	5,002,161
Effective Federal Tax Rate	T0	15.0%
Effective Ontario Tax Rate	T0	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	T1	19,138,276
Taxable Income	T1	14,462,597
Difference	calculated	-4,675,679 as above



Income Tax/PILs Workform for 2017 Filers

		Test Year	Bridge Year	
Rate Base		\$ 520,627,759		
Return on Ratebase				
Deemed ShortTerm Debt %	4.00%	T \$ 20,825,110		$W = S * T$
Deemed Long Term Debt %	56.00%	U \$ 291,551,545		$X = S * U$
Deemed Equity %	40.00%	V \$ 208,251,104		$Y = S * V$
Short Term Interest Rate	1.65%	Z \$ 343,614		$AC = W * Z$
Long Term Interest	3.47%	AA \$ 10,120,675		$AD = X * AA$
Return on Equity (Regulatory Income)	9.19%	AB \$ 19,138,276		$AE = Y * AB$ T1
Return on Rate Base		\$ 29,602,566		$AF = AC + AD + AE$

Questions that must be answered

	Historical Year	Bridge Year	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	No	No	No
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	No	No	No
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PIIs Workform for 2017 Filers

Tax Rates

**Federal & Provincial
As of May 16, 2016**

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016	Effective January 1, 2017
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. 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.



Income Tax/PILs Workform for 2017 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.14%
15.00%

H1
B
C

Wires Only

\$ 9,768,129 A

26.14% D = B+C

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$ 2,553,554 E = A * D

\$ 136,000 F

G

\$ 136,000 H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 2,417,554 I = E - H



Income Tax/PILs Workform for 2017 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	17,522,493		17,522,493
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	23,116,220		23,116,220
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,902,074		1,902,074
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	45,000		45,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	1,950,000		1,950,000
Reserves from financial statements- balance at end of year	126	25,277,053		25,277,053
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294	136,000		136,000
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
				0



Income Tax/PILs Workform for 2017 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		52,426,347	0	52,426,347
Deductions:				
Gain on disposal of assets per financial statements	401	315,000		315,000
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	34,228,014		34,228,014
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	548,007		548,007
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	1,950,000		1,950,000
Reserves from financial statements - balance at beginning of year	414	24,842,053		24,842,053
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393	752,000		752,000
	394	203,834		203,834
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
		-2,658,197		-2,658,197
				0
				0
				0
				0
				0
				0
Total Deductions		60,180,710	0	60,180,710
Net Income for Tax Purposes		9,768,129	0	9,768,129
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		9,768,129	0	9,768,129



Income Tax/PILs Workform for 2017 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical			0

[B4](#)

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

[B4](#)



Income Tax/PILs Workform for 2017 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital 7,828,665

Additions

Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0		x 3/4 =	0
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0		x 1/2 =	0
				0
				0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				7,828,665

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0		x 3/4 =	0

Cumulative Eligible Capital Balance 7,828,665

Current Year Deduction 7,828,665 x 7% = 548,007

Cumulative Eligible Capital - Closing Balance 7,280,658



Income Tax/PILs Workform for 2

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	1,750,000		1,750,000
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)	200,000		200,000
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	1,950,000	0	1,950,000
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)	450,000		450,000
General reserve for bad debts			0
Accrued Employee Future Benefits:	22,774,206		22,774,206
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accumulated Sick Leave	58,309		58,309
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other	1,994,538		1,994,538
			0
			0
Total	25,277,053	0	25,277,053



Income Tax/PILs Workform for 2017 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate	
Ontario (Max 11.5%)	11.5%	4.5%	#####	11.2%	B
Federal (Max 15%)	15.0%	10.5%	#####	14.8%	C
Combined effective tax rate (Max 26.5%)					

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.

Wires Only

Reference

[B1](#)

\$ 12,128,706 **A**

26.03% **D = B + C**

\$ 3,156,607 **E = A * D**

F

G

\$ - **H = F + G**

\$ 3,156,607 **I = E - H**



Income Tax/PILs Workform for 2017 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		18,223,662
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		24,021,596
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		2,739,310
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		45,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	1,950,000
Reserves from financial statements- balance at end of year	126	B13	25,778,753
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PIIs Workform for 2017 Filers

Adjusted Taxable Income - Bridge Year

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
Other Additions (Apprenticeship Tax Credits)	294		136,000
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Total Additions			54,670,659
Deductions:			
Gain on disposal of assets per financial statements	401		453,006
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	32,575,910
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	509,646
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	1,950,000
Reserves from financial statements - balance at beginning of year	414	B13	25,277,053
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			



Income Tax/PILs Workform for 2017 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	60,765,615
Net Income for Tax Purposes		calculated	12,128,706
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	12,128,706



Income Tax/PIs Workform for 2017 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

T4

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

T4



Income Tax/PIIs Workform for 2017 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	
		H10	7,280,658
Additions			
Cost of Eligible Capital Property Acquired during Test Year			
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			0
Amount transferred on amalgamation or wind-up of subsidiary	0		0
	Subtotal		7,280,658
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
	Subtotal	x 3/4 =	0
Cumulative Eligible Capital Balance			7,280,658
Current Year Deduction		7,280,658 x 7% =	509,646
Cumulative Eligible Capital - Closing Balance			6,771,012

Income Tax/PILs Workform for 2017 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	H13	1,750,000		1,750,000			1,750,000	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	200,000		200,000			200,000	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		1,950,000	0	1,950,000	B1	0	1,950,000	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	450,000		450,000			450,000	T13	0
General reserve for bad debts	H13	0		0			0	T13	0
Accrued Employee Future Benefits:	H13	22,774,206		22,774,206	501,700		23,275,906	T13	501,700
- Medical and Life Insurance	H13	0		0			0	T13	0
-Short & Long-term Disability	H13	0		0			0	T13	0
-Accumulated Sick Leave	H13	58,309		58,309			58,309	T13	0
- Termination Cost	H13	0		0			0	T13	0
- Other Post-Employment Benefits	H13	0		0			0	T13	0
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	0		0			0	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	1,994,538		1,994,538			1,994,538	T13	0
		0		0			0		0
		0		0			0		0
Total		25,277,053	0	25,277,053	B1	501,700	25,778,753	B1	501,700

Income Tax/PILs Workform for 2017 Filers

PILs Tax Provision - Test Year

Regulatory Taxable Income

	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate	
Ontario (Max 11.5%)	11.5%	11.5%	\$ 1,663,199	11.5%	B
Federal (Max 15%)	15.0%	15.0%	\$ 2,169,390	15.0%	C

Combined effective tax rate (Max 26.5%)

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Test Year

Corporate PILs/Income Tax Provision Gross Up ¹

Income Tax (grossed-up)

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Wires Only

T1 \$ 14,462,597 **A**

26.50% **D = B + C**

\$ 3,832,588 **E = A * D**

\$ 156,000 **F**

G

\$ 156,000 **H = F + G**

\$ 3,676,588 **I = E - H** [S. Su](#)

73.50% **J = 1-D** \$ 1,325,573 **K = I/J-I**

\$ 5,002,161 **L = K + I** [S. Su](#)



Income Tax/PILs Workform for 2017 File

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	19,138,276
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P489</i>	104	24,069,733
Amortization of intangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P490</i>	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	2,673,315
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	45,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	<u>T13</u> 1,950,000
Reserves from financial statements- balance at end of year	126	<u>T13</u> 26,329,753
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
	294		
Other Additions (Apprenticeship Tax Credits)	295		140,000
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Total Additions			55,207,801
Deductions:			
Gain on disposal of assets per financial statements	401		454,896
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	32,664,223
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	473,971
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	1,950,000
Reserves from financial statements - balance at beginning of year	414	T13	25,778,753
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		

Non-taxable imputed interest income on deferral and variance accounts	392		
	416		1,016,000
			203,834
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Other Deductions			-2,658,197
Total Deductions		calculated	59,883,480
NET INCOME FOR TAX PURPOSES		calculated	14,462,597
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	14,462,597

T0



Income Tax/PILs Workform for 2017 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)	I1	0		0
Balance available for use in Future Years	calculated	0	0	0
Amount to be used in Test Year	I1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Future Years	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PIEs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10 6,771,012

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal 0 x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal 0 6,771,012

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal 0 x 3/4 = 0

Cumulative Eligible Capital Balance **6,771,012**

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") **6,771,012** x 7% = **473,971**

Cumulative Eligible Capital - Closing Balance **6,297,041**

Income Tax/PILs Workform for 2017 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0		0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(i)	B13	1,750,000		1,750,000	0	0	1,750,000		0
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0		0
Reserve for unpaid amounts ss. 20(1)(n)	B13	200,000		200,000			200,000		0
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0		0
Other tax reserves	B13	0		0			0		0
		0		0			0		0
		0		0			0		0
Total		1,950,000	0	1,950,000	T1	0	1,950,000	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	450,000		450,000			450,000		0
General reserve for bad debts	B13	0		0			0		0
Accrued Employee Future Benefits:	B13	23,275,906		23,275,906	551,000		23,826,906	551,000	
- Medical and Life Insurance	B13	0		0			0		0
- Short & Long-term Disability	B13	0		0			0		0
- Accumulated Sick Leave	B13	58,309		58,309			58,309		0
- Termination Cost	B13	0		0			0		0
- Other Post-Employment Benefits	B13	0		0			0		0
Provision for Environmental Costs	B13	0		0			0		0
Restructuring Costs	B13	0		0			0		0
Accrued Contingent Litigation Costs	B13	0		0			0		0
Accrued Self-Insurance Costs	B13	0		0			0		0
Other Contingent Liabilities	B13	0		0			0		0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0		0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0		0
Other	B13	1,994,538		1,994,538			1,994,538		0
		0		0			0		0
		0		0			0		0
Total		25,778,753	0	25,778,753	T1	551,000	26,329,753	T1	551,000

**APPENDIX F - 2017 DEFERRAL AND VARIANCE ACCOUNT (CONTINUITY SCHEDULE)
WORK FORM**




2017 Deferral/Variance Account Workform

Version 2.8


Utility Name	Horizon Utilities Corporation
Service Territory	Hamilton and St. Catharines
Assigned EB Number	EB-2016-0077
Name of Contact and Title	Indy J. Butany-Desouza, Vice President- Regulator
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com

General Notes

Notes

 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.

 White cells contain fixed values, automatically generated values or formulae.

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2017 Deferral/Variance Account Workform

		2010									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions' Debit/ (Credit) during 2010	OEB-Approved Disposition during 2010	Principal Adjustments' during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2010	Interest Adjustments' during 2010	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550		\$163,810			\$163,810		\$1,161			\$1,161
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ¹⁰	1580		-\$7,481,035			-\$7,481,035		-\$46,837			-\$46,837
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584		\$2,617,940			\$2,617,940		\$24,392			\$24,392
RSVA - Retail Transmission Connection Charge	1586		\$617,403			\$617,403		\$2,855			\$2,855
RSVA - Power (excluding Global Adjustment)	1588		-\$5,631,735			-\$5,631,735		-\$15,930			-\$15,930
RSVA - Global Adjustment	1589		\$3,077,268			\$3,077,268		\$46,608			\$46,608
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595		-\$12,678,975			-\$12,678,975		-\$2,374,893			-\$2,374,893
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595					\$0					\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$19,315,324	\$0	\$0	-\$19,315,324	\$0	-\$2,362,644	\$0	\$0	-\$2,362,644
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$22,392,592	\$0	\$0	-\$22,392,592	\$0	-\$2,409,251	\$0	\$0	-\$2,409,251
RSVA - Global Adjustment	1589	\$0	\$3,077,268	\$0	\$0	\$3,077,268	\$0	\$46,608	\$0	\$0	\$46,608
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$0	-\$19,315,324	\$0	\$0	-\$19,315,324	\$0	-\$2,362,644	\$0	\$0	-\$2,362,644

2017 Deferral/Variance Account Workform

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions' Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments ² during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2011	Interest Adjustments ² during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	\$163,810	\$115,768	\$163,810		\$115,768	\$1,161	\$2,970	\$2,506	-\$53	\$1,571
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$7,481,035	-\$5,518,758	-\$7,481,035		-\$5,518,758	-\$46,837	-\$138,885	-\$125,932	\$1,546	-\$58,244
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	\$2,617,940	\$631,983	\$2,617,941		\$631,983	\$24,392	\$51,266	\$48,837	-\$703	\$26,118
RSVA - Retail Transmission Connection Charge	1586	\$617,403	-\$390,343	\$617,402	\$220,000	-\$170,343	\$2,855	\$14,540	\$16,946	\$251	\$700
RSVA - Power (excluding Global Adjustment)	1588	-\$5,631,735	-\$1,031,402	-\$5,631,736	-\$0	-\$1,031,402	-\$15,930	-\$81,690	-\$76,955	\$1,090	-\$19,575
RSVA - Global Adjustment	1589	\$3,077,268	\$1,058,063	\$3,077,270	\$2	\$1,058,063	\$46,608	\$37,612	\$10,549	-\$4,073	\$69,598
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	-\$12,678,975	\$9,765,080			-\$2,913,896	-\$2,374,893	-\$117,189			-\$2,492,082
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	\$0	-\$939,599	-\$2,867,041		\$1,927,442	\$0	\$11,687	\$33,243		-\$21,556
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$0		\$8,695,918		-\$8,695,918	\$0		\$154,327		-\$154,327
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$19,315,324	\$3,690,792	-\$807,470	\$220,001	-\$14,597,061	-\$2,362,644	-\$219,689	\$63,521	-\$1,941	-\$2,647,795
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$22,392,592	\$2,632,729	-\$3,884,740	\$219,999	-\$15,655,124	-\$2,409,251	-\$257,301	\$52,972	\$2,132	-\$2,717,393
RSVA - Global Adjustment	1589	\$3,077,268	\$1,058,063	\$3,077,270	\$2	\$1,058,063	\$46,608	\$37,612	\$10,549	-\$4,073	\$69,598
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$19,315,324	\$3,690,792	-\$807,470	\$220,001	-\$14,597,061	-\$2,362,644	-\$219,689	\$63,521	-\$1,941	-\$2,647,795

2017 Deferral/Variance Account Workform

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit/(Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments ² during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments ² during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	\$115,768	\$16,683			\$132,451	\$1,571	\$1,801			\$3,372
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$5,518,758	-\$6,544,300			-\$12,063,058	-\$58,244	-\$125,746			-\$183,990
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	\$631,983	\$177,338			\$809,320	\$26,118	\$12,236			\$38,354
RSVA - Retail Transmission Connection Charge	1586	-\$170,343	-\$76,745			-\$247,088	\$700	-\$2,601			-\$1,901
RSVA - Power (excluding Global Adjustment)	1588	-\$1,031,402	-\$541,508			-\$1,572,910	-\$19,575	-\$3,472			-\$23,046
RSVA - Global Adjustment	1589	\$1,058,063	-\$3,235,246			-\$2,177,183	\$69,598	\$495			\$70,093
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	-\$2,913,896	\$2,840,650			-\$73,246	-\$2,492,082	-\$9,603			-\$2,501,684
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	\$1,927,442	-\$2,230,637			-\$303,195	-\$21,556	\$13,368			-\$8,187
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	-\$8,695,918	\$9,300,673			\$604,756	-\$154,327	-\$65,930			-\$220,257
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$0		-\$2,039,038	-\$493,722	\$1,545,316	\$0		-\$1,284,828	\$2,207	\$1,287,035
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$14,597,061	-\$293,092	-\$2,039,038	-\$493,722	-\$13,344,837	-\$2,647,795	-\$179,452	-\$1,284,828	\$2,207	-\$1,540,213
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$15,655,124	\$2,942,154	-\$2,039,038	-\$493,722	-\$11,167,654	-\$2,717,393	-\$179,947	-\$1,284,828	\$2,207	-\$1,610,306
RSVA - Global Adjustment	1589	\$1,058,063	-\$3,235,246	\$0	\$0	-\$2,177,183	\$69,598	\$495	\$0	\$0	\$70,093
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$14,597,061	-\$293,092	-\$2,039,038	-\$493,722	-\$13,344,837	-\$2,647,795	-\$179,452	-\$1,284,828	\$2,207	-\$1,540,213

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments ² during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments ² during 2012	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account ¹²	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$14,597,061	-\$293,092	-\$2,039,038	-\$493,722	-\$13,344,837	-\$2,647,795	-\$179,452	-\$1,284,828	\$2,207	-\$1,540,213
Renewable Generation Connection Capital Deferral Account ⁴	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁴	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁸	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁸	1576					\$0					

2017 Deferral/Variance Account Workform

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions' Debit/(Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments' during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments' during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	\$132,451	\$288,057	\$117,339		\$303,169	\$3,372	\$2,248	\$1,702		\$3,918
Smart Metering Entity Charge Variance Account	1551	\$0	-\$17,911			-\$17,911	\$0	-\$71			-\$71
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$12,063,058	-\$3,416,930	-\$5,577,002	\$16,968	-\$9,886,018	-\$183,990	-\$134,977	-\$81,126		-\$237,841
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	\$809,320	\$3,378,169	\$658,101		\$3,529,388	\$38,354	\$24,798	\$9,290		\$53,862
RSVA - Retail Transmission Connection Charge	1586	-\$247,088	\$1,314,694	-\$169,643		\$1,237,249	-\$1,901	\$5,832	-\$2,504		\$6,435
RSVA - Power (excluding Global Adjustment)	1588	-\$1,572,910	\$924,467	-\$1,050,976	-\$4,668,527	-\$4,265,994	-\$23,046	\$11,468	-\$15,162	-\$60,232	-\$56,649
RSVA - Global Adjustment	1589	-\$2,177,183	-\$1,669,046	\$1,127,661	\$4,668,527	-\$305,363	\$70,093	-\$16,959	\$15,553	\$60,232	\$97,813
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	-\$73,246				-\$73,246	-\$2,501,684	-\$1,077			-\$2,502,761
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	-\$303,195				-\$303,195	-\$8,187	-\$4,457			-\$12,644
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$604,756				\$604,756	-\$220,257	\$8,890			-\$211,367
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$1,545,316	-\$2,940,696			-\$1,395,380	\$1,287,035	\$1,789	\$1,306		\$1,290,129
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$0	\$5,370,489	\$4,894,519		\$475,969	\$0	-\$30,180	\$72,247		-\$102,427
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$13,344,837	\$3,231,293	\$0	\$16,968	-\$10,096,576	-\$1,540,213	-\$132,696	\$0	\$1,306	-\$1,671,603
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$11,167,654	\$4,900,339	-\$1,127,661	-\$4,651,559	-\$9,791,213	-\$1,610,306	-\$115,738	-\$15,553	-\$58,926	-\$1,769,417
RSVA - Global Adjustment	1589	-\$2,177,183	-\$1,669,046	\$1,127,661	\$4,668,527	-\$305,363	\$70,093	-\$16,959	\$15,553	\$60,232	\$97,813
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$13,344,837	\$3,231,293	\$0	\$16,968	-\$10,096,576	-\$1,540,213	-\$132,696	\$0	\$1,306	-\$1,671,603

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions' Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments ² during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments ² during 2013	Closing Interest Amounts as of Dec-31-13
LRAM Variance Account ¹²	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$13,344,837	\$3,231,293	\$0	\$16,968	-\$10,096,576	-\$1,540,213	-\$132,696	\$0	\$1,306	-\$1,671,603
Renewable Generation Connection Capital Deferral Account ⁴	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁴	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁴	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0				\$0					

2017 Deferral/Variance Account Workform

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments ² during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	\$303,169	\$287,710	\$15,111		\$575,767	\$3,918	\$6,270	\$1,892		\$8,295
Smart Metering Entity Charge Variance Account	1551	-\$17,911	-\$18,781	\$0		-\$36,692	-\$71	-\$365	\$0		-\$436
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$9,886,018	-\$750,596	-\$6,486,056	-\$428,586	-\$4,579,145	-\$237,841	-\$28,009	-\$198,208		-\$67,641
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	\$3,529,388	\$3,491,680	\$151,219		\$6,869,850	\$53,862	\$73,256	\$31,287		\$95,832
RSVA - Retail Transmission Connection Charge	1586	\$1,237,249	\$2,601,536	-\$77,445		\$3,916,230	\$6,435	\$35,834	-\$536		\$42,805
RSVA - Power (excluding Global Adjustment)	1588	-\$4,265,994	-\$552,173	-\$521,933	-\$2,337,699	-\$6,633,933	-\$56,649	-\$82,951	-\$15,557		-\$124,043
RSVA - Global Adjustment	1589	-\$305,363	\$1,473,744	-\$3,304,844	\$5,344,769	\$9,817,994	\$97,813	\$92,779	\$5,959		\$184,633
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	-\$73,246				-\$73,246	-\$2,602,761	-\$1,077			-\$2,603,838
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	-\$303,195				-\$303,195	-\$12,644	-\$4,457			-\$17,101
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$604,756				\$604,756	-\$211,367	\$8,890			-\$202,477
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	-\$1,395,380				-\$1,395,380	\$1,290,129	-\$20,512			\$1,269,617
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$475,969				\$475,969	-\$102,427	\$6,997			-\$95,431
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0	\$10,296,124	\$10,223,947		\$72,177	\$0	\$174,451	\$175,164		-\$713
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$10,096,576	\$16,829,243	\$0	\$2,578,484	\$9,311,151	-\$1,671,603	\$261,105	\$0	\$0	-\$1,410,498
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$9,791,213	\$15,355,499	\$3,304,844	-\$2,766,285	-\$506,843	-\$1,769,417	\$168,326	-\$5,959	\$0	-\$1,595,131
RSVA - Global Adjustment	1589	-\$305,363	\$1,473,744	-\$3,304,844	\$5,344,769	\$9,817,994	\$97,813	\$92,779	\$5,959	\$0	\$184,633
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$10,096,576	\$16,829,243	\$0	\$2,578,484	\$9,311,151	-\$1,671,603	\$261,105	\$0	\$0	-\$1,410,498

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments ² during 2014	Closing Interest Amounts as of Dec-31-14
LRAM Variance Account ¹²	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$10,096,576	\$16,829,243	\$0	\$2,578,484	\$9,311,151	-\$1,671,603	\$261,105	\$0	\$0	-\$1,410,498
Renewable Generation Connection Capital Deferral Account ⁴	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁴	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁴	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0				\$0					

2017 Deferral/Variance Account Workform

Account Descriptions	Account Number	2015								2016					
		Opening Principal Amounts as of Jan-1-15	Transactions' Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments ² during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments ² during 2015	Closing Interest Amounts as of Dec-31-15	Principal Disposition during 2016 - instructed by OEB	Interest Disposition during 2016 - instructed by OEB	Closing Principal Balances as of Dec-31-15 Adjusted for Dispositions during 2016	Closing Interest Balances as of Dec-31-15 Adjusted for Dispositions during 2016
Group 1 Accounts															
LV Variance Account	1550	\$575,767	\$471,028	\$288,058		\$758,738	\$8,295	\$5,409	\$6,482		\$7,222	\$287,710	\$5,244	\$471,028	\$1,978
Smart Metering Entity Charge Variance Account	1551	-\$36,692	-\$22,081	-\$17,911		-\$41,462	-\$436	-\$331	-\$334		-\$432	-\$18,781	-\$326	-\$22,081	-\$107
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$4,579,145	-\$10,407,994	-\$3,399,963		-\$11,587,176	-\$67,641	-\$40,706	-\$184,956		\$67,611	-\$1,179,182	\$103,254	-\$10,407,994	-\$35,643
Variance WMS - Sub-account CBR Class A ¹⁰	1580	\$0	\$124,744			\$124,744	\$0	\$375			\$375			\$124,744	\$375
Variance WMS - Sub-account CBR Class B ¹⁰	1580	\$0	\$1,108,630			\$1,108,630	\$0	\$3,563			\$3,563			\$1,108,630	\$3,563
RSVA - Retail Transmission Network Charge	1584	\$6,869,850	-\$1,237,207	\$3,378,169		\$2,254,473	\$95,832	\$40,112	\$74,457		\$61,487	\$3,491,680	\$63,013	-\$1,237,207	-\$1,528
RSVA - Retail Transmission Connection Charge	1586	\$3,916,230	-\$230,302	\$1,314,694		\$2,371,234	\$42,805	\$32,229	\$25,159		\$49,875	\$2,601,536	\$48,670	-\$230,302	\$1,206
RSVA - Power (excluding Global Adjustment)	1588	-\$6,633,933	-\$859,776	-\$3,744,061		-\$3,749,649	-\$124,043	-\$29,325	-\$103,603		-\$49,766	-\$2,889,873	-\$54,903	-\$859,776	\$5,136
RSVA - Global Adjustment	1589	\$9,817,994	\$2,612,621	\$2,999,481		\$9,431,134	\$184,633	\$97,517	\$87,366		\$194,785	\$6,818,513	\$178,578	\$2,612,621	\$16,207
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	-\$73,246		-\$73,246		\$0	-\$2,503,838		-\$2,503,838		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	-\$303,195		-\$303,195		\$0	-\$17,101		-\$17,101		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$604,756		\$604,756		\$0	-\$202,477		-\$202,477		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	-\$1,395,380		-\$1,395,380		\$0	\$1,269,617		\$1,269,617		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$475,969		\$475,969		\$0	-\$95,431		-\$95,431		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$72,177				\$72,177	-\$713		\$861		\$148	\$72,177	\$148	-\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0	-\$256,827	-\$456,725		\$199,898	\$0	\$1,587,899	\$1,610,163	\$4,710	-\$17,555			\$199,898	-\$17,555
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$9,311,151	-\$8,697,765	-\$329,354	\$0	\$942,740	-\$1,410,498	\$1,688,604	-\$34,496	\$4,710	\$317,312	\$9,183,780	\$343,678	-\$8,241,040	-\$26,366
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$506,843	-\$11,310,386	-\$3,328,835	\$0	-\$8,488,394	-\$1,595,131	\$1,591,087	-\$121,862	\$4,710	\$122,527	\$2,365,266	\$165,100	-\$10,853,661	-\$42,573
RSVA - Global Adjustment	1589	\$9,817,994	\$2,612,621	\$2,999,481	\$0	\$9,431,134	\$184,633	\$97,517	\$87,366	\$0	\$194,785	\$6,818,513	\$178,578	\$2,612,621	\$16,207
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0			\$0	\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0			\$0	\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0			\$0	\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0			\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0			\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0			\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			\$0	\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0			\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592	\$0				\$0	\$0				\$0			\$0	\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$9,311,151	-\$8,697,765	-\$329,354	\$0	\$942,740	-\$1,410,498	\$1,688,604	-\$34,496	\$4,710	\$317,312	\$9,183,780	\$343,678	-\$8,241,040	-\$26,366

2017 Deferral/Variance Account Workform

If you have a Class A customer, 1580 Sub-account CBR Class B should be disposed through a rate rider calculated outside the model (if significant).

If you have only Class B customers, the balance applicable to Class B will be allocated and disposed with Account 1580 when the check box below is left unchecked See note 10 below.

Please click if you have one or more Class A customers.

Account Descriptions	Account Number	Projected Interest on Dec-31-15 Balances			2.1.7 RRR		Variance RRR vs. 2015 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016 ⁷	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 ⁷	Total Interest	Total Claim	As of Dec 31-15	
Group 1 Accounts							
LV Variance Account	1550	\$5,181		\$7,159	\$478,187.34	\$765,960	\$0
Smart Metering Entity Charge Variance Account	1551	\$249		\$356		\$23,037.80	\$0
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$114,488		-\$150,131	-\$10,558,124.79	-\$11,519,565	\$0
Variance WMS - Sub-account CBR Class A ¹⁰	1580	\$800		\$1,175 <input type="checkbox"/> check to Dispose of Account	\$0.00	\$125,118	\$0
Variance WMS - Sub-account CBR Class B ¹⁰	1580	\$12,195		\$15,768 <input type="checkbox"/> check to Dispose of Account	\$1,124,388.02	\$1,112,193	\$0
RSVA - Retail Transmission Network Charge	1584	-\$13,609		-\$15,135	-\$1,252,342.81	\$2,315,960	\$0
RSVA - Retail Transmission Connection Charge	1586	-\$2,533		-\$1,328	-\$231,629.77	\$2,421,109	\$0
RSVA - Power (excluding Global Adjustment)	1588	-\$9,458		-\$4,321	-\$864,097.48	-\$3,799,415	\$0
RSVA - Global Adjustment	1589	\$28,739		\$44,945	\$2,657,566.29	\$9,625,919	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	\$0		\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	\$0		\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$0		\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$0		\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	-\$0		-\$0 <input type="checkbox"/> check to Dispose of Account	-\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	-\$0		\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00	\$72,324	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$2,199		-\$15,356 <input type="checkbox"/> check to Dispose of Account	\$184,542.25	\$182,343	\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>							
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$91,223	\$0	-\$117,589	-\$8,484,548.25	\$1,260,052	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$119,062	\$0	-\$162,535	-\$11,142,114.54	-\$8,365,867	\$0
RSVA - Global Adjustment	1589	\$28,739	\$0	\$44,945	\$2,657,566.29	\$9,625,919	\$0
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Retail Cost Variance Account - Retail	1518			\$0	\$0.00		\$0
Misc. Deferred Debits	1525			\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Retail Cost Variance Account - STR	1548			\$0	\$0.00		\$0
Board-Approved CDM Variance Account	1567			\$0	\$0.00		\$0
Extra-Ordinary Event Costs	1572			\$0	\$0.00		\$0
Deferred Rate Impact Amounts	1574			\$0	\$0.00		\$0
RSVA - One-time	1582			\$0	\$0.00		\$0
Other Deferred Credits	2425			\$0 <input type="checkbox"/> check to Dispose of Account	\$0.00		\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0.00	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0.00		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (TTCs)	1592			\$0	\$0.00		\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$91,223	\$0	-\$117,589	-\$8,484,548.25	\$1,260,052	\$0

Account Descriptions	Account Number	Projected Interest on Dec-31-15 Balances		Total Interest	Total Claim	2.1.7 RRR	Variance
		Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31-15 balance adjusted for disposition during 2016 ⁷	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31-15 balance adjusted for disposition during 2016 ⁷			As of Dec 31-15	RRR vs. 2015 Balance (Principal + Interest)
LRAM Variance Account¹²	1568			\$0	\$0.00		\$0
Total including Account 1568		-\$91,223	\$0	-\$117,589	-\$8,484,548.25	\$1,260,052	\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532			\$0	\$0.00		\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0.00		\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0.00		\$0
Smart Grid OM&A Deferral Account	1535			\$0	\$0.00		\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$0	\$0.00		\$0
Smart Meter OM&A Variance ⁵	1556			\$0	\$0.00		\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557			\$0	\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁸	1575				\$0.00		\$0
Accounting Changes Under CGAAP Balance + Return Component ⁸	1576				\$0.00		\$0

check to Dispose of Account

check to Dispose of Account

2017 Deferral/Variance Account Workform

Accounts that produced a variance on the continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2015 Balance <i>(Principal + Interest)</i>	Explanation
Smart Metering Entity Charge Variance Account	1551	\$ (0.00)	
RSVA - Retail Transmission Network Charge	1584	\$ 0.05	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.00)	
RSVA - Power (excluding Global Adjustment)	1588	\$ (0.01)	
RSVA - Global Adjustment	1589	\$ 0.01	
Disposition and Recovery/Refund of Regulatory Balances (2012)8	1595	\$ (0.00)	
Disposition and Recovery/Refund of Regulatory Balances (2013)8	1595	\$ 0.00	
Disposition and Recovery/Refund of Regulatory Balances (2014)8	1595	\$ 0.00	

2017 Deferral/Variance Account Workform

If a Class B customer switched into Class A during the 2015 rate year, click this check box:

Identify the total consumption for former Class B customers prior to becoming Class A customers (i.e. Jan 1. to June 30, 2015) in column Q.

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E	
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Estimated Metered kW for Non-RPP Customers		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)	Metered kWh for any Class A Customers in 2015 (partial or full year) (if applicable)*	Metered kWh Consumption for New Class A customer(s) in the period prior to becoming Class A (i.e. Jan. 1 - June 30, 2015)
RESIDENTIAL	kWh	221,272	1,602,300,014		106,182,805	-				1,602,300,014	-		
GENERAL SERVICE LESS THAN 50 KW	kWh	18,661	595,106,735		106,249,720	-				595,106,735	-		
GENERAL SERVICE 50 TO 4,999 KW	kW	2,041	1,820,572,940	4,982,540	1,627,460,864	4,454,031		11,262,140	20,022	1,809,310,800	4,962,518	91,001,467.89	63,058,189.47
LARGE USE (1)	kW	6	246,409,680	513,544	246,409,680	513,544		34,839,263	120,430	211,570,417	393,114	186,405,976.53	-
LARGE USE (2)	kW	6	1,115,991,259	1,952,976	1,115,991,259	1,952,976		735,118,837	1,144,319	380,872,423	808,657	376,082,548.76	-
UNMETERED SCATTERED LOAD	kWh	1,868	11,533,313	-	394,534	-				11,533,313	-		
SENTINEL LIGHTING	kW	202	432,551	1,234	4,428	13				432,551	1,234		
STREET LIGHTING	kW	4	35,168,718	98,824	34,941,140	98,185				35,168,718	98,824		
Total		244,060	5,427,515,211	7,549,118	3,237,634,430	7,018,748	\$ -	781,220,240	1,284,771	4,646,294,970	6,264,347	653,489,993	

*For new Class A customers (who became Class A in 2015), add their consumption only related to July to December period.

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

² The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

2017 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator	STREET LIGHTING					
LV Variance Account	1550	478,187	kWh	3,099	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(23,038)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(10,558,125)	kWh	(79,917)	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(1,252,343)	kWh	(8,115)	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(231,630)	kWh	(1,501)	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(864,097)	kWh	(6,541)	0	0	0	0	0
RSVA - Global Adjustment	1589	2,564,617	Non-RPP kWh	51,504	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(0)	kWh	(0)	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	184,542	kWh	1,196	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(12,266,503)		(91,778)	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		0		0	0	0	0	0	0
PILS and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILS and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(844,280)		(5,321)	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(11,422,222)		(86,457)	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		2,564,617		51,504	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		0		0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$10.89							
1589/total kwh		\$0.0005							

2017 Deferral/Variance Account Workform

This tab allocates the GA balance to former Class B customers who contributed to the current GA balance but are now Class A customers. The tables below calculate specific amounts for each customer who made the change. Consistent with both decisions for 2016 rates and EDDVAR, distributors are generally expected to settle the amount through 12 equal adjustments to bills. A one-time settlement is acceptable if the affected customer has expressed a clear preference for this approach. (see Filing Requirements section 2.9.5.1)

Year of Group 1 Account Balance Last Disposed 2014 (e.g. If in the 2015 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2013, please enter 2013 in cell B16.)

Allocation of total Non-RPP consumption (kWh) between Class B and New Class A (Former Class B) customers

		Total	2015	2014	2013	2012
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	1,802,924,196	1,802,924,196			
New Class A Customer(s) Former Class B Consumption	B	63,058,189	63,058,189	-	-	-
Portion of Consumption of Former Class B Customers	C=B/A	3.50%				

Allocation of Total GA Balance \$

Total GA Balance	D	\$ 2,657,566
New Class A Customer(s) Former Class B Portion of GA Balance	E=C*D	\$ 92,949,73
GA Balance to be disposed to Current Class B Customers	F=D-E	\$ 2,564,617

Allocation of GA Balances to Former Class B Customers

# of Former Class B customer(s)	6								
Customer	Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2015	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2014	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2013	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2012	% of kWh	Customer specific GA allocation for the period prior to becoming Class A	Monthly Equal Payments	
Customer 1	7,146,914	7,146,914				11.33%	\$ 10,535	\$ 878	
Customer 2	9,031,404	9,031,404				14.32%	\$ 13,313	\$ 1,109	
Customer 3	8,217,768	8,217,768				13.03%	\$ 12,113	\$ 1,009	
Customer 4	12,866,172	12,866,172				20.40%	\$ 18,965	\$ 1,580	
Customer 5	10,450,810	10,450,810				16.57%	\$ 15,405	\$ 1,284	
Customer 6	15,345,122	15,345,122				24.33%	\$ 22,619	\$ 1,885	
Total	63,058,189	63,058,189	0	0	0	100.00%	\$ 92,950		



2017 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	1,602,300,014	-\$ 263,691	- 0.0002	\$/kW
GENERAL SERVICE LESS THAN 50 KW	kWh	595,106,735	-\$ 91,838	- 0.0002	\$/kW
GENERAL SERVICE 50 TO 4,999 KW	kW	4,982,540	-\$ 275,473	- 0.0553	\$/kW
LARGE USE (1)	kW	513,544	-\$ 37,284	- 0.0726	\$/kW
LARGE USE (2)	kW	1,952,976	-\$ 168,862	- 0.0865	\$/kW
UNMETERED SCATTERED LOAD	kWh	11,533,313	-\$ 1,745	- 0.0002	\$/kW
SENTINEL LIGHTING	kW	1,234	-\$ 65	- 0.0530	\$/kW
STREET LIGHTING	kW	98,824	-\$ 5,321	- 0.0538	\$/kW
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
Total			-\$ 844,280		

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	1,602,300,014	-\$ 3,939,015	- 0.0025	\$/kW
GENERAL SERVICE LESS THAN 50 KW	kWh	595,106,735	-\$ 1,462,981	- 0.0025	\$/kW
GENERAL SERVICE 50 TO 4,999 KW	kW	4,962,518	-\$ 4,447,920	- 0.8963	\$/kW
LARGE USE (1)	kW	393,114	-\$ 520,114	- 1.3231	\$/kW
LARGE USE (2)	kW	808,657	-\$ 936,318	- 1.1579	\$/kW
UNMETERED SCATTERED LOAD	kWh	11,533,313	-\$ 28,353	- 0.0025	\$/kW
SENTINEL LIGHTING	kW	1,234	-\$ 1,063	- 0.8617	\$/kW
STREET LIGHTING	kW	98,824	-\$ 86,457	- 0.8749	\$/kW
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
		-	-\$	-	
Total			-\$ 11,422,222		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	106,182,805	\$ 156,517	0.0015	\$/kW
GENERAL SERVICE LESS THAN 50 KW	kWh	106,249,720	\$ 156,615	0.0015	\$/kW
GENERAL SERVICE 50 TO 4,999 KW	kWh	1,462,139,066	\$ 2,155,238	0.0015	\$/kW
LARGE USE (1)	kWh	25,164,440	\$ 37,093	0.0015	\$/kW
LARGE USE (2)	kWh	4,789,874	\$ 7,060	0.0015	\$/kW
UNMETERED SCATTERED LOAD	kWh	394,534	\$ 582	0.0015	\$/kW
SENTINEL LIGHTING	kWh	4,428	\$ 7	0.0015	\$/kW
STREET LIGHTING	kWh	34,941,140	\$ 51,504	0.0015	\$/kW
	kWh	-	\$ -	-	\$/kW
	kWh	-	\$ -	-	\$/kW
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
		-	\$ -	-	-
Total			\$ 2,564,617		

APPENDIX G - 2017 COST ALLOCATION MODEL



Ontario Energy Board

2017 Cost Allocation Model

Sheet I1 Utility Information Sheet

Version 3.4

Name of LDC: Horizon Utilities Corporation

Application EB Number: EB-2016-0077

Date of Application: 5/11/2016

Contact Information:

Name: Indy Butany-DeSouza

Title: Vice President Regulatory Services

Phone Number: 905-317-4765

E-Mail Address: indy.butany@horizonutilities.com



2017 Cost Allocation Model

EB-2016-0077

Sheet 12 Class Selection -

Instructions:

Step 1: Please input identification of this Run in C15 and C17

Step 2: Please input your proposed rate classes.

Step 3: After all classes have been entered, Click the "Update" button in cell E41

Please input the date on which this Run of the model was prepared or submitted

Please provide summary identification of this Run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate	Large Use 5-14.9 MW	YES
6	Large Use >5MW	Large Use 2	YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		YES
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO



2017 Cost Allocation Model

EB-2016-0077

Sheet 13 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cell F23	Return on Deemed Equity	\$19,138,276	
9. cell F19	Income Taxes (Grossed up)	\$5,002,161	
9. cell F22	Deemed Interest Expense	\$10,464,289	
9. cell F25	Service Revenue Requirement	\$121,605,372	From this Sheet
	Revenue Requirement to be Used in this model (\$)	\$121,605,372	\$121,605,372
4. cell G19	Rate Base (\$)	\$520,627,759	
	Rate Base to be Used in this model (\$)	\$520,627,759	\$520,627,759

2017 Cost Allocation Model

EB-2016-0077

Sheet 14 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, call G15	\$432,973,917
------------------------------------------------------------------------------------------	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS										EXPENSE ITEMS			
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720	
Account	Description									Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments		
1565	Conservation and Demand Management	\$0		-	-										
1805	Land	\$372,474		(\$372,474)	-										
1805-1	Land Station >50 kV														
1805-2	Land Station <50 kV		100.00%	\$372,474	372,474				372,474						
1806	Land Rights	\$0		\$0	-										
1806-1	Land Rights Station >50 kV														
1806-2	Land Rights Station <50 kV		100.00%	\$0	-										
1808	Buildings and Fixtures	\$810,151		(\$810,151)	-										
1808-1	Buildings and Fixtures > 50 kV														
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$810,151	810,151		\$ (454,482)		355,669	\$81,715					
1810	Leasehold Improvements	\$0		\$0	-										
1810-1	Leasehold Improvements >50 kV														
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	0				0						
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-										
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$14,031,783		(\$14,031,783)	-										
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-										
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		93.19%	\$13,076,219	13,076,219		\$ (1,501,060)		11,575,158	\$ 342,420					
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		6.81%	\$955,564	955,564			\$ (109,892)	845,672	\$ 25,023					
1825	Storage Battery Equipment	\$0		\$0	-										
1825-	Storage Battery Equipment > 50 kV														
1825-	Storage Battery Equipment <50 kV		100.00%	\$0	-										
1830	Poles, Towers and Fixtures	\$89,923,250		(\$89,923,250)	-										
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-										
1830-	Poles, Towers and Fixtures - Primary		52.10%	\$46,850,013	46,850,013	(\$1,710,401)	\$937,224	\$ (6,383,128)	39,693,709	\$ 670,437	\$141,777	\$374,153			
1830-	Poles, Towers and Fixtures - Secondary		47.90%	\$43,073,237	43,073,237	(\$1,572,518)	\$861,670	\$ (5,868,557)	36,493,832	\$ 800,268	\$130,348	\$343,991			
1835	Overhead Conductors and Devices	\$63,252,166		(\$63,252,166)	-										
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-										
1835-4	Overhead Conductors and Devices - Primary		61.27%	\$38,754,602	38,754,602	(\$1,414,853)	\$775,277	\$ (4,074,574)	34,040,451	\$ 443,302	\$117,279	\$309,502			
1835-5	Overhead Conductors and Devices - Secondary		38.73%	\$24,497,564	24,497,564	(\$894,357)	\$490,068	\$ (2,575,620)	21,517,654	\$ 280,220	\$74,134	\$195,642			
1840	Underground Conduit	\$76,653,828		(\$76,653,828)	-										
1840-3	Underground Conduit - Bulk Delivery			\$0	-										
1840-4	Underground Conduit - Primary		98.00%	\$75,120,751	75,120,751	(\$2,742,599)	\$1,502,773	\$ (2,006,894)	71,874,322	\$ (296,048)	\$227,329	\$598,929			
1840-5	Underground Conduit - Secondary		2.00%	\$1,533,077	1,533,077	(\$55,970)	\$30,669	\$ (40,953)	1,466,823	\$ (6,042)	\$4,639	\$12,243			
1845	Underground Conductors and Devices	\$81,678,747		(\$81,678,747)	-										
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-										
1845-4	Underground Conductors and Devices - Primary		68.44%	\$55,900,934	55,900,934	(\$2,040,832)	\$1,118,285	\$ (12,073,395)	42,904,992	\$ 1,491,236	\$169,167	\$446,436			
1845-5	Underground Conductors and Devices - Secondary		31.56%	\$25,777,812	25,777,812	(\$941,097)	\$515,679	\$ (5,567,451)	19,784,944	\$ 755,391	\$78,008	\$205,867			
1850	Line Transformers	\$85,830,453							85,830,453	\$ 4,600,510	\$289,739	\$685,459			
1855	Services	\$27,793,055		\$0	27,793,055	(\$3,133,499)	\$1,717,018		24,688,568	\$ 652,291					
1860	Meters	\$43,203,279		\$0	43,203,279			(\$16,610,993)	26,592,286	\$ 2,847,489					
Total		\$483,549,185		(\$0)	\$483,549,185	(\$14,506,035)	\$7,948,663	(\$89,230,317)	\$0	\$12,858,211	\$1,202,419	\$3,173,221	\$0		
SUB TOTAL from I3		\$483,549,185													

5705 5710 5715 5720

2017 Cost Allocation Model

EB-2016-0077

Sheet 14 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, call G15	\$432,973,917
------------------------------------------------------------------------------------------	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
Account	Description	Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$1,067,629			1,067,629					\$ 1,067,629	\$0			
1906	Land Rights	\$90,487			90,487			\$ (21,889)		\$ 68,598	\$3,337			
1908	Buildings and Fixtures	\$30,726,449			30,726,449			\$ (7,622,425)		\$ 23,104,024	\$1,189,448			
1910	Leasehold Improvements	\$0								\$ -	\$0			
1915	Office Furniture and Equipment	\$3,860,396			3,860,396			\$ (2,254,004)		\$ 1,606,392	\$416,999			
1920	Computer Equipment - Hardware	\$10,543,374			10,543,374			\$ (8,003,263)		\$ 2,540,111	\$1,605,174			
1925	Computer Software	\$16,683,829			16,683,829			\$ (14,131,750)		\$ 2,552,079	\$2,354,594			
1930	Transportation Equipment	\$10,839,500			10,839,500			\$ (7,870,154)		\$ 2,969,346	\$1,095,601			
1935	Store Equipment	\$417,864			417,864			\$ (331,304)		\$ 86,560	\$47,085			
1940	Tools, Shop and Garage Equipment	\$4,929,295			4,929,295			\$ (2,536,478)		\$ 2,392,817	\$459,895			
1945	Measurement and Testing Equipment	\$1,417,048			1,417,048			\$ (823,073)		\$ 593,975	\$135,069			
1950	Power Operated Equipment	\$35,360			35,360			\$ (35,354)		\$ 6	\$0			
1955	Communication Equipment	\$2,004,555			2,004,555			\$ (1,344,309)		\$ 660,246	\$148,682			
1960	Miscellaneous Equipment	\$0								\$ -				
1970	Load Management Controls - Customer Premises	\$312,338			312,338			\$ (309,610)		\$ 2,728	\$5,431			
1975	Load Management Controls - Utility Premises	\$0								\$ -				
1980	System Supervisory Equipment	\$1,882,817			1,882,817			\$ (712,090)		\$ 1,170,727	\$130,106			
1990	Other Tangible Property	\$0								\$ -				
2005	Property Under Capital Leases	\$900,000			900,000			\$ (450,000)		\$ 450,000	\$300,000			
2010	Electric Plant Purchased or Sold	\$0								\$ -				
Total		\$85,710,943		\$0	\$85,710,943	\$0	\$0	(\$46,545,504)	\$0	\$39,165,439	\$7,891,420	\$0	\$0	\$0
SUB TOTAL from I3		\$85,710,943												
I3 Directly Allocated		\$6,046,981												
Grand Total		\$576,307,109		(\$0)	\$569,260,128	(\$14,506,035)	\$7,948,663	(\$135,775,821)	\$0	\$426,926,936	\$20,749,632	\$1,202,419	\$3,173,221	\$0

2017 Cost Allocation Model

EB-2016-0077

Sheet 15.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	2545.28
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	12%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	0%

2017 Cost Allocation Model

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Sheet 15.2 Weighting Factors Worksheet -

	1	2	3	5	6	7	8	9	11
	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Insert Weighting Factor for Services Account 1855	1.0	1.4	1.9			0.0			
Insert Weighting Factor for Billing and Collecting	1.0	1.1	4.3	96.4	168.7	1.7	0.5	0.5	-

2017 Cost Allocation Model

EB-2016-0077

Sheet 16.1 Revenue Worksheet -

Total kWhs from Load Forecast	4,756,161,946
-------------------------------	---------------

Total kWhs from Load Forecast	8,125,023
-------------------------------	-----------

Deficiency/sufficiency (RRWF 8. cell F51)	1,719,131
--------------------------------------------	-----------

Miscellaneous Revenue (RRWF 5. cell F48)	5,755,938
------------------------------------------	-----------

			1	2	3	5	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Billing Data											
Forecast kWh	CEN	4,756,161,946	1,639,722,296	592,034,180	1,850,271,866	233,545,024	389,585,461	39,651,553	400,564	10,951,001	-
Forecast kW	CDEM	8,125,023	-	-	5,093,344	549,505	2,061,850	109,890	1,135	-	309,299
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,101,227			2,101,227						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	4,756,161,946	1,639,722,296	592,034,180	1,850,271,866	233,545,024	389,585,461	39,651,553	400,564	10,951,001	-
Existing Monthly Charge			\$18.80	\$41.21	\$376.98	\$23,704.20	\$4,422.20	\$2.28	\$5.45	\$8.44	\$0.00
Existing Distribution kWh Rate			\$0.0121	\$0.0106						\$0.0131	
Existing Distribution kW Rate					\$2.5413	\$1.3985	\$0.2609	\$6.0733	\$14.9492		\$3
Existing TOA Rate					\$0.73						
Additional Charges											
Distribution Revenue from Rates		\$115,664,199	\$70,394,953	\$15,456,277	\$23,157,377	\$2,475,185	\$803,269	\$2,099,095	\$42,432	\$449,590	\$786,021
Transformer Ownership Allowance		\$1,533,896	\$0	\$0	\$1,533,896	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$114,130,303	\$70,394,953	\$15,456,277	\$21,623,481	\$2,475,185	\$803,269	\$2,099,095	\$42,432	\$449,590	\$786,021

2017 Cost Allocation Model

EB-2016-0077
Sheet I6.2 Customer Data Worksheet -

		1	2	3	5	6	7	8	9	11
ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$1,486,970	\$1,330,953	\$129,723	\$26,294	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$894,324	\$645,686	\$112,163	\$94,783	\$35,167		\$109	\$80	\$6,336
Number of Bills	CNB	1,557,705	1,371,420	133,667.29	27,093.38	72	60.00	48.00	2,976.00	22,284.00
Number of Devices	CDEV							52,328		
Number of Connections (Unmetered)	CCON	43,233						39,821	389	3,023
Total Number of Customers	CCA	247,031	224,088	18,565	2,258	6	5	4	248	1,857
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	250,681	224,088	18,565	2,258	6	5	5,759		
Line Transformer Customer Base	CCLT	250,415	224,088	18,565	2,003	-	-	5,759		
Secondary Customer Base	CCS	243,601	224,088	18,565	948	-	-			
Weighted - Services	CWCS	252,604	224,088	26,733	1,783	-	-	-	-	-
Weighted Meter -Capital	CWMC	46,134,055	33,389,152	6,163,547	5,906,356	315,000	255,000	-	-	105,000
Weighted Meter Reading	CWMR	3,131,088	1,371,420	133,667	1,613,140	4,287	3,572	-	-	5,001
Weighted Bills	CWNB	1,658,842	1,371,420	141,687	115,960	6,942	10,123	81	1,488	11,142

Bad Debt Data

Historic Year:	2012	1,536,562	1,375,342	134,050	27,171					
Historic Year:	2013	1,549,348	1,386,786	135,165	27,397					
Historic Year:	2014	1,375,000	1,230,731	119,955	24,314					
Three-year average		1,486,970	1,330,953	129,723	26,294	-	-	-	-	-

2017 Cost Allocation Model

EB-2016-0077

Sheet I7.1 Meter Capital Worksheet -

	Residential			GS <50			GS>50-Regular			Large Use 5-14.9 MW			Large Use 2			Street Light	
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs
Allocation Percentage			72.37%			13%			13%			1%			1%		
Weighted Factor																	
Cost Relative to Residential Average Cost			1.00			2.23			17.56			100.67			100.67		
Total	224088.267	33389151.79	149	18564.90078	6163547.059	332	2257.781437	5906356.24	2616	21	315000	15000	17	255000	15000	0	0
Meter Types	Cost per Meter (Installed)																
Residential - Smart Meters	149	224,088	33389151.79			0			0						0		0
GS < 50 Smart Meters	332		0	18,565	6163547.059				0						0		0
GS > 50 Smart Meters	2,616		0		0		2,257.781437	5,906,356.24							0		0
Demand with IT and Interval Capability - Primary (LARGE USE)	15,000		0		0					21	315,000		17	255,000			0
Three-phase - No demand Smart Meters			0		0				0						0		0
Demand without IT (usually three-phase)			0		0				0						0		0
Demand with IT			0		0				0						0		0
Demand with IT and Interval Capability - Secondary			0		0				0						0		0
Demand with IT and Interval Capability - Primary			0		0				0						0		0
Demand with IT and Interval Capability - Special (WMP)			0		0				0						0		0
Smart Meters			0		0				0						0		0
Smart Meters			0		0				0						0		0
LDC Specific 3			0		0				0						0		0

2017 Cost A

EB-2016-0077

Sheet I7.1 Meter C

	Sentinel			Unmetered Scattered Load			Back-up/Standby Power			TOTAL			
	3	1	2	3	1	2	3	1	2	3	1	2	3
	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage	0%			0%			0%			0%			100%
Weighted Factor													
Cost Relative to Residential Average Cost	-			-			-			100.67			1.26
Total	-	0	0	-	0	0	-	7	105000	15000	244955.9492	46134055.09	188.3361283
Meter Types	Cost per Meter (Installed)												
Residential - Smart Meters	149		0			0			0		224,088	33389151.79	
GS < 50 Smart Meters	332		0			0			0		18,565	6163547.059	
GS > 50 Smart Meters	2,616		0			0			0		2,258	5906356.24	
Demand with IT and Interval Capability - Primary (LARGE USE)	15,000		0			0	7	105000	45	675000			
Three-phase - No demand Smart Meters			0			0			0		0	0	
Demand without IT (usually three-phase)			0			0			0		0	0	
Demand with IT			0			0			0		0	0	
Demand with IT and Interval Capability - Secondary			0			0			0		0	0	
Demand with IT and Interval Capability - Primary			0			0			0		0	0	
Demand with IT and Interval Capability - Special (WMP)			0			0			0		0	0	
Smart Meters			0			0			0		0	0	
Smart Meters			0			0			0		0	0	
LDC Specific 3			0			0			0		0	0	

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Sheet 17.2 Meter Reading

Weighting Factors based on Contractor Pricing

Description		8			9			11			TOTAL			
		Sentinel			Unmetered Scattered Load			Back-up/Standby Power						
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	
Allocation Percentage			0.00%		0.16%		0.00%		100.00%					
Weighted Factor														
Cost Relative to Residential Average Cost			0.00		59.54		0.00		240.16					
Total	Factor	1,371,420	-	-	0	84	5,001	59.54	-	-	0	1,532,397	3,131,088	240
Residential - Smart Meters	1.00	1,371,420	0	0	0	0	0	0	1,371,420	1,371,420	0	1,371,420	1,371,420	0
GS < 50 Smart Meters	1.00		0	0	0	0	0	0	133,667	133,667	0	133,667	133,667	0
GS > 50 Smart Meters	59.54		0	0	0	0	0	0	27,093	1,613,140	0	27,093	1,613,140	0
Demand with IT and Interval Capability - Primary (LARGE USE)	59.54		0	0	84	5,001	59.54	0	216	12,861	0	216	12,861	0
Residential - Rural - Outside			0	0	0	0	0	0	-	-	0	-	-	0
Residential - Rural - Outside with other services			0	0	0	0	0	0	-	-	0	-	-	0
Smart Meter			0	0	0	0	0	0	-	-	0	-	-	0
Smart Meter with Demand			0	0	0	0	0	0	-	-	0	-	-	0
GS - Walking			0	0	0	0	0	0	-	-	0	-	-	0
GS - Walking - with other services			0	0	0	0	0	0	-	-	0	-	-	0
GS - Vehicle with other services --- TOU Read			0	0	0	0	0	0	-	-	0	-	-	0
GS - Vehicle with other services			0	0	0	0	0	0	-	-	0	-	-	0
LDC Specific 3			0	0	0	0	0	0	-	-	0	-	-	0
LDC Specific 4			0	0	0	0	0	0	-	-	0	-	-	0
Interval			0	0	0	0	0	0	-	-	0	-	-	0
LDC Specific 5			0	0	0	0	0	0	-	-	0	-	-	0
LDC Specific 6			0	0	0	0	0	0	-	-	0	-	-	0

2017 Cost Allocation Model

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Sheet IS Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	5	6	7	8	9	11
		Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	934,885	375,881	104,955	306,575	24,296	118,823	-	982	3,374
Bulk Delivery CP	BCP1	934,885	375,881	104,955	306,575	24,296	118,823	-	982	3,374
Total Sytem CP	DCP1	934,885	375,881	104,955	306,575	24,296	118,823	-	982	3,374
4 CP										
Transformation CP	TCP4	3,613,142	1,388,552	386,137	1,145,167	118,974	545,083	9,101	56	4,533
Bulk Delivery CP	BCP4	3,613,142	1,388,552	386,137	1,145,167	118,974	545,083	9,101	56	4,533
Total Sytem CP	DCP4	3,613,142	1,388,552	386,137	1,145,167	118,974	545,083	9,101	56	4,533
12 CP										
Transformation CP	TCP12	9,866,210	3,391,826	1,054,649	3,148,303	403,223	1,759,135	64,776	571	15,122
Bulk Delivery CP	BCP12	9,866,210	3,391,826	1,054,649	3,148,303	403,223	1,759,135	64,776	571	15,122
Total Sytem CP	DCP12	9,866,210	3,391,826	1,054,649	3,148,303	403,223	1,759,135	64,776	571	15,122
NON CO-INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	1,150,827	396,663	138,573	323,631	50,686	195,173	9,718	146	1,870
Primary NCP	PNCP1	1,150,827	396,663	138,573	323,631	50,686	195,173	9,718	146	1,870
Line Transformer NCP	LTNCP1	737,089	396,663	138,573	190,119	-	-	9,718	146	1,870
Secondary NCP	SNCP1	682,895	396,663	138,573	135,925	-	-	9,718	146	1,870
4 NCP										
Classification NCP from Load Data Provider	DNCP4	4,346,949	1,480,965	517,804	1,234,011	193,960	771,756	38,062	490	6,802
Primary NCP	PNCP4	4,346,949	1,480,965	517,804	1,234,011	193,960	771,756	38,062	490	6,802
Line Transformer NCP	LTNCP4	2,769,050	1,480,965	517,804	724,928	-	-	38,062	490	6,802
Secondary NCP	SNCP4	2,562,407	1,480,965	517,804	518,285	-	-	38,062	490	6,802
12 NCP										
Classification NCP from Load Data Provider	DNCP12	11,477,517	3,762,048	1,353,702	3,427,075	525,090	1,970,241	110,407	1,158	18,496
Primary NCP	PNCP12	11,477,517	3,762,048	1,353,702	3,427,075	525,090	1,970,241	110,407	1,158	18,496
Line Transformer NCP	LTNCP12	7,259,068	3,762,048	1,353,702	2,013,256	-	-	110,407	1,158	18,496
Secondary NCP	SNCP12	6,685,183	3,762,048	1,353,702	1,439,371	-	-	110,407	1,158	18,496

2017 Cost Allocation Model

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Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1	2	3	5	6	7	8	9	11	
Assets	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	back-up/Standby		
crev	Distribution Revenue at Existing Rates	\$114,130,303	\$70,394,953	\$15,456,277	\$21,623,481	\$2,475,185	\$803,269	\$2,099,095	\$42,432	\$449,590	\$786,021
mi	Miscellaneous Revenue (mi)	\$5,755,938	\$3,827,017	\$678,672	\$960,828	\$140,599	\$20,805	\$45,160	\$2,890	\$28,862	\$51,104
Miscellaneous Revenue Input equals Output											
Total Revenue at Existing Rates		\$119,886,241	\$74,221,969	\$16,134,949	\$22,584,309	\$2,615,784	\$824,074	\$2,144,256	\$45,322	\$478,452	\$837,125
Factor required to recover deficiency (1 + D)		1.0151									
Distribution Revenue at Status Quo Rates		\$115,849,435	\$71,455,304	\$15,689,093	\$21,949,193	\$2,512,469	\$815,368	\$2,130,714	\$43,071	\$456,363	\$797,861
Miscellaneous Revenue (mi)		\$5,755,938	\$3,827,017	\$678,672	\$960,828	\$140,599	\$20,805	\$45,160	\$2,890	\$28,862	\$51,104
Total Revenue at Status Quo Rates		\$121,605,372	\$75,282,320	\$16,367,765	\$22,910,021	\$2,653,068	\$836,173	\$2,175,874	\$45,961	\$485,224	\$848,965
Expenses											
di	Distribution Costs (di)	\$25,806,607	\$13,889,225	\$3,815,633	\$6,336,046	\$690,986	\$181,437	\$452,401	\$9,143	\$84,771	\$346,966
cu	Customer Related Costs (cu)	\$16,787,576	\$13,381,560	\$1,677,409	\$1,361,726	\$75,176	\$86,006	\$94,936	\$9,234	\$69,396	\$12,132
ad	General and Administration (ad)	\$19,154,311	\$12,239,611	\$2,477,803	\$3,480,629	\$347,098	\$120,039	\$248,353	\$8,245	\$69,264	\$163,268
dep	Depreciation and Amortization (dep)	\$25,125,272	\$14,955,365	\$3,667,580	\$5,188,311	\$434,855	\$149,605	\$412,306	\$9,397	\$83,721	\$224,133
INPUT	PILs (INPUT)	\$4,925,352	\$2,852,587	\$707,989	\$1,081,342	\$114,866	\$3,516	\$86,173	\$1,891	\$16,874	\$60,115
INT	Interest	\$10,303,609	\$5,967,479	\$1,481,080	\$2,262,117	\$240,295	\$7,355	\$180,270	\$3,956	\$35,299	\$125,757
Total Expenses		\$102,082,727	\$63,285,827	\$13,827,494	\$19,710,170	\$1,903,277	\$547,959	\$1,474,439	\$41,864	\$359,325	\$932,371
Direct Allocation		\$678,240	\$0	\$0	\$0	\$678,240	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$18,844,406	\$10,914,002	\$2,708,766	\$4,137,216	\$439,479	\$13,453	\$329,698	\$7,234	\$64,559	\$229,998
Revenue Requirement (includes NI)		\$121,605,372	\$74,199,829	\$16,536,260	\$23,847,386	\$2,342,756	\$1,239,652	\$1,804,137	\$49,099	\$423,885	\$1,162,370
Revenue Requirement Input equals Output											
Rate Base Calculation											
Net Assets											
dp	Distribution Plant - Gross	\$483,549,185	\$282,617,490	\$69,877,528	\$104,533,364	\$10,477,580	\$449,661	\$8,303,313	\$184,434	\$1,644,899	\$5,460,916
gp	General Plant - Gross	\$85,710,943	\$48,859,752	\$12,140,617	\$18,553,473	\$1,968,771	\$1,353,807	\$1,481,231	\$32,520	\$290,161	\$1,030,610
accum dep	Accumulated Depreciation	(\$127,827,157)	(\$76,494,266)	(\$18,582,109)	(\$26,084,048)	(\$2,164,665)	(\$908,037)	(\$2,025,302)	(\$46,502)	(\$414,435)	(\$1,107,793)
co	Capital Contribution	\$14,506,035	(\$8,079,104)	(\$2,150,103)	(\$3,393,290)	(\$338,897)	\$0	(\$298,191)	(\$6,728)	(\$59,602)	(\$180,120)
Total Net Plant		\$426,926,936	\$246,903,871	\$61,285,934	\$93,609,499	\$9,942,790	\$895,432	\$7,461,051	\$163,724	\$1,461,022	\$5,203,613
Directly Allocated Net Fixed Assets		\$6,046,981	\$0	\$0	\$0	\$6,046,981	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$668,720,192	\$231,536,583	\$83,104,912	\$259,274,587	\$32,725,211	\$54,590,187	\$5,871,100	\$59,208	\$1,558,404	\$0
OM&A Expenses		\$61,728,494	\$39,510,396	\$7,970,846	\$11,178,401	\$1,113,260	\$387,483	\$795,690	\$26,621	\$223,432	\$522,366
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$730,448,685	\$271,046,979	\$91,075,757	\$270,452,987	\$33,838,471	\$54,977,670	\$6,666,790	\$85,829	\$1,781,836	\$522,366
Working Capital		\$87,653,842	\$32,525,637	\$10,929,091	\$32,454,358	\$4,060,617	\$6,597,320	\$800,015	\$10,300	\$213,820	\$62,684
Total Rate Base		\$520,627,759	\$279,429,508	\$72,215,024	\$126,063,858	\$14,003,406	\$13,539,733	\$8,261,066	\$174,024	\$1,674,843	\$5,266,297
Rate Base Input equals Output											
Equity Component of Rate Base		\$208,251,103	\$111,771,803	\$28,886,010	\$50,425,543	\$5,601,363	\$5,415,893	\$3,304,426	\$69,609	\$669,937	\$2,106,519
Net Income on Allocated Assets		\$18,844,406	\$11,996,493	\$2,540,272	\$3,199,851	\$749,791	(\$390,026)	\$701,435	\$4,096	\$125,899	(\$83,406)
Net Income on Direct Allocation Assets		\$293,871	\$0	\$0	\$0	\$0	\$293,871	\$0	\$0	\$0	\$0
Net Income		\$19,138,276	\$11,996,493	\$2,540,272	\$3,199,851	\$749,791	(\$96,155)	\$701,435	\$4,096	\$125,899	(\$83,406)
RATIOS ANALYSIS											
REVENUE TO EXPENSES STATUS QUO%		100.00%	101.46%	98.98%	96.07%	113.25%	67.45%	120.60%	93.61%	114.47%	73.04%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$1,719,131)	\$22,141	(\$401,310)	(\$1,263,077)	\$273,029	(\$415,578)	\$340,118	(\$3,777)	\$54,568	(\$325,244)
Deficiency Input equals Output											
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$1,082,492	(\$168,494)	(\$937,365)	\$310,312	(\$403,478)	\$371,737	(\$3,138)	\$61,340	(\$313,405)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.19%	10.73%	8.79%	6.35%	13.39%	-1.78%	21.23%	5.88%	18.79%	-3.96%



2017 Cost Allocation Model

EB-2016-0077

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	5	6	7	8	9	11
	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Customer Unit Cost per month - Avoided Cost	\$2.55	\$5.38	\$39.28	\$260.69	\$676.51	\$0.17	\$0.12	-\$0.04	0
Customer Unit Cost per month - Directly Related	\$3.52	\$7.40	\$54.57	\$566.87	\$956.08	\$0.26	\$0.23	\$0.07	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$14.96	\$20.77	\$96.56	\$1,395.28	\$2,297.42	\$2.52	\$10.35	\$7.23	0
Existing Approved Fixed Charge	\$18.80	\$41.21	\$376.98	\$23,704.20	\$4,422.20	\$2.28	\$5.45	\$8.44	\$0.00

APPENDIX H - 2017 SUMMARY OF FIXED/VARIABLE SPLITS

SUMMARY OF 2017 FIXED AND VARIABLE SPLITS

Customer Class	2017	
	Fixed %	Variable %
Residential	81.21%	18.79%
GS < 50kW	59.40%	40.60%
GS > 50 to 4999kW	47.23%	52.77%
Standby	0.00%	100.00%
LU (1)	68.95%	31.05%
LU (2)	33.03%	66.97%
Sentinel Lights	60.00%	40.00%
Street Lighting	68.21%	31.79%
Unmetered and Scattered Load	68.09%	31.91%

APPENDIX I – 2017 RTSR WORK FORM



2017 RTSR Workform for Electricity Distributors

Drop-down lists are shaded blue; Input cells are shaded green.

Utility Name	Horizon Utilities Corporation
Service Territory	Hamilton & St. Catharines
Assigned EB Number	EB-2016-0077
Name and Title	Indy J. Butany-DeSouza, Vice President - Regulatory Services
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com
Date	August 11/2016
Last COS Re-based Year	2015

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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.



2017 RTSR Workform for Electricity Distributors

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[3. Rate Classes](#)

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[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. RTSR Rates to Forecast](#)



2017 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor <i>eg: (1.0325)</i>	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0078	1,602,300,014		1.0379	1,663,027,185
Residential	RTSR - Connection	kWh	0.0059	1,602,300,014		1.0379	1,663,027,185
General Service Less Than 50 kW	RTSR - Network	kWh	0.0068	595,106,735		1.0379	617,661,280
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0053	595,106,735		1.0379	617,661,280
General Service 50 to 4,999 kW	RTSR - Network	kW	2.7065	1,825,362,814	5,021,568		
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1215	1,825,362,814	5,021,568		
Large Use - Regular	RTSR - Network	kW	3.0917	211,570,417	513,544		
Large Use - Regular	RTSR - Connection	kW	2.4379	211,570,417	513,544		
Large Use	RTSR - Network	kW	3.0917	376,082,549	1,913,948		
Large Use	RTSR - Connection	kW	2.4379	376,082,549	1,913,948		
Unmetered Scattered Load	RTSR - Network	kWh	0.0069	11,533,313		1.0379	11,970,426
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	11,533,313		1.0379	11,970,426
Stand-By	RTSR - Network	kW					
Stand-By	RTSR - Connection	kW					
Sentinel Lighting	RTSR - Network	kW	2.2490	432,551	1,234		
Sentinel Lighting	RTSR - Connection	kW	1.7071	432,551	1,234		
Street Lighting	RTSR - Network	kW	2.1306	35,168,718	98,824		
Street Lighting	RTSR - Connection	kW	1.6644	35,168,718	98,824		

2017 RTSR Workform for Electricity Distributors

Uniform Transmission Rates		2015		2016	2017
Rate Description	Unit	Rate		Rate	Rate
Network Service Rate	kW	\$	3.78	\$ 3.66	\$ 3.66
Line Connection Service Rate	kW	\$	0.86	\$ 0.87	\$ 0.87
Transformation Connection Service Rate	kW	\$	2.00	\$ 2.02	\$ 2.02

Hydro One Sub-Transmission Rates		2015 - 2016		2016	2017
Rate Description	Unit	Rate		Rate	Rate
		Jan - April 2015	May 2015 - Jan 2016	Feb - Dec 2016	
Network Service Rate	kW	\$ 3.23	\$ 3.4121	\$ 3.3396	\$ 3.3396
Line Connection Service Rate	kW	\$ 0.65	\$ 0.7879	\$ 0.7791	\$ 0.7791
Transformation Connection Service Rate	kW	\$ 1.62	\$ 1.8018	\$ 1.7713	\$ 1.7713
Both Line and Transformation Connection Service Rate	kW	\$ 2.27	\$ 2.5897	\$ 2.5504	\$ 2.5504

If needed, add extra host here. (I)		2015		2016	2017
Rate Description	Unit	Rate		Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -

If needed, add extra host here. (II)		Effective January 1, 2014		Effective January 1, 2015	Effective January 1, 2016
Rate Description	Unit	Rate		Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -

Low Voltage Switchgear Credit (if applicable, enter as a negative value)	Unit	Historical 2015	Current 2016	Forecast 2017
	\$			

2017 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". 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 transformer connection columns are completed.

IESO Month	Network			Line Connection			Transformation Connection			Total Line Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	782,461	\$3.78	\$ 2,957,703	766,885	\$0.86	\$ 659,521	827,481	\$2.00	\$ 1,654,962	\$ 2,314,483
February	765,778	\$3.78	\$ 2,894,641	750,627	\$0.86	\$ 645,530	811,363	\$2.00	\$ 1,622,726	\$ 2,268,265
March	737,788	\$3.78	\$ 2,788,830	716,693	\$0.86	\$ 616,356	772,710	\$2.00	\$ 1,545,420	\$ 2,161,776
April	669,025	\$3.78	\$ 2,528,915	652,712	\$0.86	\$ 561,332	716,397	\$2.00	\$ 1,432,794	\$ 1,994,126
May	777,545	\$3.78	\$ 2,939,120	753,567	\$0.86	\$ 648,068	820,439	\$2.00	\$ 1,640,878	\$ 2,288,946
June	757,764	\$3.78	\$ 2,864,348	738,269	\$0.86	\$ 634,911	796,553	\$2.00	\$ 1,593,106	\$ 2,228,017
July	927,531	\$3.78	\$ 3,506,067	904,335	\$0.86	\$ 777,728	970,915	\$2.00	\$ 1,941,830	\$ 2,719,558
August	896,330	\$3.78	\$ 3,388,127	884,200	\$0.86	\$ 760,412	947,392	\$2.00	\$ 1,894,784	\$ 2,655,196
September	937,471	\$3.78	\$ 3,543,640	913,795	\$0.86	\$ 785,864	980,707	\$2.00	\$ 1,961,414	\$ 2,747,278
October	623,482	\$3.78	\$ 2,356,762	626,164	\$0.86	\$ 539,501	680,942	\$2.00	\$ 1,360,884	\$ 1,899,165
November	671,919	\$3.78	\$ 2,539,854	672,680	\$0.86	\$ 578,505	729,821	\$2.00	\$ 1,459,642	\$ 2,038,147
December	684,678	\$3.78	\$ 2,588,083	680,371	\$0.86	\$ 585,119	735,054	\$2.00	\$ 1,470,108	\$ 2,065,227
Total	9,231,772	\$ 3.78	\$ 34,896,098	9,060,298	\$ 0.86	\$ 7,791,856	9,789,174	\$ 2.00	\$ 19,578,348	\$ 27,370,204

Hydro One Month	Network			Line Connection			Transformation Connection			Total Line Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	75,729	\$3.41	\$ 258,394	76,110	\$0.79	\$ 59,967	76,110	\$1.80	\$ 137,135	\$ 197,102
February	74,093	\$3.41	\$ 252,814	75,338	\$0.79	\$ 59,359	75,338	\$1.80	\$ 135,744	\$ 195,102
March	60,737	\$3.41	\$ 207,240	62,415	\$0.79	\$ 49,177	62,415	\$1.80	\$ 112,459	\$ 161,636
April	57,111	\$3.41	\$ 194,867	59,696	\$0.79	\$ 47,035	59,696	\$1.80	\$ 107,561	\$ 154,595
May	70,959	\$3.41	\$ 242,120	72,371	\$0.79	\$ 57,021	72,371	\$1.80	\$ 130,368	\$ 187,419
June	75,136	\$3.41	\$ 256,371	76,573	\$0.79	\$ 60,332	76,573	\$1.80	\$ 137,969	\$ 198,301
July	88,324	\$3.41	\$ 301,369	89,041	\$0.79	\$ 70,156	89,041	\$1.80	\$ 160,435	\$ 230,591
August	86,326	\$3.41	\$ 294,553	87,283	\$0.79	\$ 68,771	87,283	\$1.80	\$ 157,267	\$ 226,038
September	88,009	\$3.41	\$ 300,296	90,056	\$0.79	\$ 70,955	90,056	\$1.80	\$ 162,263	\$ 233,219
October	55,700	\$3.41	\$ 190,052	56,777	\$0.79	\$ 44,734	56,777	\$1.80	\$ 102,300	\$ 147,035
November	64,837	\$3.41	\$ 221,572	66,710	\$0.79	\$ 52,561	66,710	\$1.80	\$ 120,198	\$ 172,759
December	59,409	\$3.41	\$ 202,711	61,314	\$0.79	\$ 48,309	61,314	\$1.80	\$ 110,476	\$ 158,785
Total	856,470	\$ 3.41	\$ 2,922,360	873,684	\$ 0.79	\$ 688,376	873,684	\$ 1.80	\$ 1,574,204	\$ 2,262,580

Add Extra Host Here (I) (if needed) Month	Network			Line Connection			Transformation Connection			Total Line Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	\$0.00					\$0.00			\$0.00	\$ -
February	\$0.00					\$0.00			\$0.00	\$ -
March	\$0.00					\$0.00			\$0.00	\$ -
April	\$0.00					\$0.00			\$0.00	\$ -
May	\$0.00					\$0.00			\$0.00	\$ -
June	\$0.00					\$0.00			\$0.00	\$ -
July	\$0.00					\$0.00			\$0.00	\$ -
August	\$0.00					\$0.00			\$0.00	\$ -
September	\$0.00					\$0.00			\$0.00	\$ -
October	\$0.00					\$0.00			\$0.00	\$ -
November	\$0.00					\$0.00			\$0.00	\$ -
December	\$0.00					\$0.00			\$0.00	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II) (if needed) Month	Network			Line Connection			Transformation Connection			Total Line Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	\$0.00					\$0.00			\$0.00	\$ -
February	\$0.00					\$0.00			\$0.00	\$ -
March	\$0.00					\$0.00			\$0.00	\$ -
April	\$0.00					\$0.00			\$0.00	\$ -
May	\$0.00					\$0.00			\$0.00	\$ -
June	\$0.00					\$0.00			\$0.00	\$ -
July	\$0.00					\$0.00			\$0.00	\$ -
August	\$0.00					\$0.00			\$0.00	\$ -
September	\$0.00					\$0.00			\$0.00	\$ -
October	\$0.00					\$0.00			\$0.00	\$ -
November	\$0.00					\$0.00			\$0.00	\$ -
December	\$0.00					\$0.00			\$0.00	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total Month	Network			Line Connection			Transformation Connection			Total Line Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	858,190	\$3.75	\$ 3,216,097	842,995	\$0.85	\$ 719,488	903,591	\$1.98	\$ 1,792,097	\$ 2,511,585
February	839,871	\$3.75	\$ 3,147,455	825,965	\$0.85	\$ 704,898	886,701	\$1.98	\$ 1,758,470	\$ 2,463,367
March	798,525	\$3.75	\$ 2,996,079	779,108	\$0.85	\$ 665,533	835,125	\$1.99	\$ 1,657,879	\$ 2,323,412
April	726,136	\$3.75	\$ 2,723,781	712,408	\$0.85	\$ 608,367	776,093	\$1.98	\$ 1,540,355	\$ 2,148,722
May	848,504	\$3.75	\$ 3,181,241	825,938	\$0.85	\$ 705,089	892,810	\$1.98	\$ 1,771,276	\$ 2,476,364
June	832,900	\$3.75	\$ 3,120,719	814,842	\$0.85	\$ 695,243	873,126	\$1.98	\$ 1,731,075	\$ 2,426,318
July	1,015,855	\$3.75	\$ 3,807,435	993,376	\$0.85	\$ 847,864	1,059,956	\$1.98	\$ 2,102,265	\$ 2,950,149
August	982,656	\$3.75	\$ 3,682,681	971,483	\$0.85	\$ 829,183	1,034,675	\$1.98	\$ 2,052,051	\$ 2,881,234
September	1,025,490	\$3.75	\$ 3,843,936	1,003,851	\$0.85	\$ 856,819	1,070,763	\$1.98	\$ 2,123,677	\$ 2,980,496
October	679,182	\$3.75	\$ 2,546,814	682,941	\$0.85	\$ 583,235	737,119	\$1.98	\$ 1,462,984	\$ 2,046,220
November	736,856	\$3.75	\$ 2,761,426	739,390	\$0.85	\$ 631,066	796,531	\$1.98	\$ 1,579,840	\$ 2,210,905
December	744,087	\$3.75	\$ 2,790,794	741,685	\$0.85	\$ 633,429	796,368	\$1.98	\$ 1,580,584	\$ 2,214,013
Total	10,088,242	\$ 3.75	\$ 37,818,459	9,833,982	\$ 0.85	\$ 8,480,232	10,662,858	\$ 1.98	\$ 21,152,552	\$ 29,632,795

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 29,632,795

2017 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2016 Uniform Transmission Rates are applied against historical 2015 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	782,461	\$ 3.6600	\$ 2,863,807	766,885	\$ 0.8700	\$ 667,190	827,481	\$ 2.0200	\$ 1,671,512	\$ 2,338,702
February	765,778	\$ 3.6600	\$ 2,802,747	750,627	\$ 0.8700	\$ 653,045	811,363	\$ 2.0200	\$ 1,638,953	\$ 2,291,999
March	737,788	\$ 3.6600	\$ 2,700,304	716,693	\$ 0.8700	\$ 623,523	772,710	\$ 2.0200	\$ 1,560,874	\$ 2,184,397
April	669,025	\$ 3.6600	\$ 2,448,632	652,712	\$ 0.8700	\$ 567,859	716,397	\$ 2.0200	\$ 1,447,122	\$ 2,014,981
May	777,545	\$ 3.6600	\$ 2,845,815	753,567	\$ 0.8700	\$ 655,603	820,439	\$ 2.0200	\$ 1,657,287	\$ 2,312,890
June	757,764	\$ 3.6600	\$ 2,773,416	738,269	\$ 0.8700	\$ 642,294	796,553	\$ 2.0200	\$ 1,609,037	\$ 2,251,331
July	927,531	\$ 3.6600	\$ 3,394,763	904,335	\$ 0.8700	\$ 786,771	970,915	\$ 2.0200	\$ 1,961,248	\$ 2,748,020
August	896,330	\$ 3.6600	\$ 3,280,568	884,200	\$ 0.8700	\$ 769,254	947,392	\$ 2.0200	\$ 1,913,732	\$ 2,682,986
September	937,471	\$ 3.6600	\$ 3,431,144	913,795	\$ 0.8700	\$ 795,002	980,707	\$ 2.0200	\$ 1,981,028	\$ 2,776,030
October	623,482	\$ 3.6600	\$ 2,281,944	626,164	\$ 0.8700	\$ 544,763	680,342	\$ 2.0200	\$ 1,374,291	\$ 1,919,054
November	671,919	\$ 3.6600	\$ 2,459,224	672,680	\$ 0.8700	\$ 585,232	729,821	\$ 2.0200	\$ 1,474,238	\$ 2,059,470
December	684,678	\$ 3.6600	\$ 2,505,921	680,371	\$ 0.8700	\$ 591,923	735,054	\$ 2.0200	\$ 1,484,809	\$ 2,076,732
Total	9,231,772	\$ 3.66	\$ 33,788,286	9,060,298	\$ 0.87	\$ 7,882,459	9,789,174	\$ 2.02	\$ 19,774,131	\$ 27,656,591

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	75,729	\$ 3.4121	\$ 258,394	76,110	\$ 0.7879	\$ 59,967	76,110	\$ 1.8018	\$ 137,135	\$ 197,102
February	74,093	\$ 3.3396	\$ 247,442	75,338	\$ 0.7791	\$ 58,696	75,338	\$ 1.7713	\$ 133,446	\$ 192,141
March	60,737	\$ 3.3396	\$ 202,837	62,415	\$ 0.7791	\$ 48,627	62,415	\$ 1.7713	\$ 110,556	\$ 159,183
April	57,111	\$ 3.3396	\$ 190,726	59,696	\$ 0.7791	\$ 46,509	59,696	\$ 1.7713	\$ 105,740	\$ 152,249
May	70,959	\$ 3.3396	\$ 236,976	72,371	\$ 0.7791	\$ 56,384	72,371	\$ 1.7713	\$ 128,190	\$ 184,574
June	75,136	\$ 3.3396	\$ 250,924	76,573	\$ 0.7791	\$ 59,658	76,573	\$ 1.7713	\$ 135,634	\$ 195,292
July	88,324	\$ 3.3396	\$ 294,966	89,041	\$ 0.7791	\$ 69,372	89,041	\$ 1.7713	\$ 157,719	\$ 227,091
August	86,326	\$ 3.3396	\$ 288,295	87,283	\$ 0.7791	\$ 68,002	87,283	\$ 1.7713	\$ 154,605	\$ 222,607
September	88,009	\$ 3.3396	\$ 293,915	90,056	\$ 0.7791	\$ 70,163	90,056	\$ 1.7713	\$ 159,517	\$ 229,680
October	56,700	\$ 3.3396	\$ 188,014	56,777	\$ 0.7791	\$ 44,235	56,777	\$ 1.7713	\$ 100,568	\$ 144,803
November	64,937	\$ 3.3396	\$ 216,864	66,710	\$ 0.7791	\$ 51,974	66,710	\$ 1.7713	\$ 118,163	\$ 170,137
December	59,409	\$ 3.3396	\$ 198,404	61,314	\$ 0.7791	\$ 47,770	61,314	\$ 1.7713	\$ 108,606	\$ 156,376
Total	856,470	\$ 3.35	\$ 2,865,757	873,684	\$ 0.78	\$ 681,357	873,684	\$ 1.77	\$ 1,549,878	\$ 2,231,236

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

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

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	858,190	\$3.64	\$ 3,122,201	842,995	\$0.86	\$ 727,157	903,591	\$2.00	\$ 1,808,646	\$ 2,535,803
February	839,871	\$3.63	\$ 3,050,190	825,965	\$0.86	\$ 711,741	886,701	\$2.00	\$ 1,772,399	\$ 2,484,140
March	798,525	\$3.64	\$ 2,903,141	779,108	\$0.86	\$ 672,150	835,125	\$2.00	\$ 1,671,430	\$ 2,343,580
April	726,136	\$3.63	\$ 2,639,358	712,408	\$0.86	\$ 614,369	776,093	\$2.00	\$ 1,552,862	\$ 2,167,231
May	848,504	\$3.63	\$ 3,082,791	825,938	\$0.86	\$ 711,987	892,810	\$2.00	\$ 1,785,477	\$ 2,497,465
June	832,900	\$3.63	\$ 3,024,340	814,842	\$0.86	\$ 701,952	873,126	\$2.00	\$ 1,744,671	\$ 2,446,623
July	1,015,855	\$3.63	\$ 3,689,729	993,376	\$0.86	\$ 856,144	1,059,956	\$2.00	\$ 2,118,967	\$ 2,975,111
August	982,656	\$3.63	\$ 3,568,862	971,483	\$0.86	\$ 837,256	1,034,675	\$2.00	\$ 2,068,337	\$ 2,905,593
September	1,025,480	\$3.63	\$ 3,725,059	1,003,851	\$0.86	\$ 865,164	1,070,763	\$2.00	\$ 2,140,545	\$ 3,005,709
October	679,182	\$3.63	\$ 2,467,958	682,941	\$0.86	\$ 589,997	737,119	\$2.00	\$ 1,474,859	\$ 2,063,857
November	736,856	\$3.63	\$ 2,676,088	739,390	\$0.86	\$ 637,205	796,531	\$2.00	\$ 1,592,402	\$ 2,229,607
December	744,087	\$3.63	\$ 2,704,325	741,685	\$0.86	\$ 639,693	796,368	\$2.00	\$ 1,593,415	\$ 2,233,108
Total	10,088,242	\$ 3.63	\$ 36,654,042	9,933,982	\$ 0.86	\$ 8,563,816	10,662,858	\$ 2.00	\$ 21,324,010	\$ 29,887,826

2017 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2017 Uniform Transmission Rates are applied against historical 2015 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										
January	782,461	\$ 3.6600	\$ 2,863,807	766,885	\$ 0.8700	\$ 667,190	827,481	\$ 2.0200	\$ 1,671,512	\$ 2,338,702
February	765,778	\$ 3.6600	\$ 2,802,747	750,627	\$ 0.8700	\$ 653,045	811,363	\$ 2.0200	\$ 1,638,953	\$ 2,291,999
March	737,788	\$ 3.6600	\$ 2,700,304	716,693	\$ 0.8700	\$ 623,523	772,710	\$ 2.0200	\$ 1,560,874	\$ 2,184,397
April	669,025	\$ 3.6600	\$ 2,448,632	652,712	\$ 0.8700	\$ 567,859	716,397	\$ 2.0200	\$ 1,447,122	\$ 2,014,981
May	777,545	\$ 3.6600	\$ 2,845,815	753,567	\$ 0.8700	\$ 655,603	820,439	\$ 2.0200	\$ 1,657,287	\$ 2,312,890
June	757,764	\$ 3.6600	\$ 2,773,416	738,269	\$ 0.8700	\$ 642,294	796,553	\$ 2.0200	\$ 1,609,037	\$ 2,251,331
July	927,531	\$ 3.6600	\$ 3,394,763	904,335	\$ 0.8700	\$ 786,771	970,915	\$ 2.0200	\$ 1,961,248	\$ 2,748,020
August	896,330	\$ 3.6600	\$ 3,280,568	884,200	\$ 0.8700	\$ 769,254	947,392	\$ 2.0200	\$ 1,913,732	\$ 2,682,986
September	937,471	\$ 3.6600	\$ 3,431,144	913,795	\$ 0.8700	\$ 795,002	980,707	\$ 2.0200	\$ 1,981,028	\$ 2,776,030
October	623,482	\$ 3.6600	\$ 2,281,944	626,164	\$ 0.8700	\$ 544,763	680,342	\$ 2.0200	\$ 1,374,291	\$ 1,919,054
November	671,919	\$ 3.6600	\$ 2,459,224	672,680	\$ 0.8700	\$ 585,232	729,821	\$ 2.0200	\$ 1,474,238	\$ 2,059,470
December	684,678	\$ 3.6600	\$ 2,505,921	680,371	\$ 0.8700	\$ 591,923	735,054	\$ 2.0200	\$ 1,484,809	\$ 2,076,732
Total	9,231,772	\$ 3.66	\$ 33,788,286	9,060,298	\$ 0.87	\$ 7,882,459	9,789,174	\$ 2.02	\$ 19,774,131	\$ 27,656,591

Hydro One	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										
January	75,729	\$ 3.3396	\$ 252,904	76,110	\$ 0.7791	\$ 59,297	76,110	\$ 1.7713	\$ 134,813	\$ 194,111
February	74,093	\$ 3.3396	\$ 247,442	75,338	\$ 0.7791	\$ 58,696	75,338	\$ 1.7713	\$ 133,446	\$ 192,141
March	60,737	\$ 3.3396	\$ 202,837	62,415	\$ 0.7791	\$ 48,627	62,415	\$ 1.7713	\$ 110,556	\$ 159,183
April	57,111	\$ 3.3396	\$ 190,726	59,696	\$ 0.7791	\$ 46,509	59,696	\$ 1.7713	\$ 105,740	\$ 152,249
May	70,959	\$ 3.3396	\$ 236,976	72,371	\$ 0.7791	\$ 56,384	72,371	\$ 1.7713	\$ 128,190	\$ 184,574
June	75,136	\$ 3.3396	\$ 250,924	76,573	\$ 0.7791	\$ 59,658	76,573	\$ 1.7713	\$ 135,634	\$ 195,292
July	88,324	\$ 3.3396	\$ 294,966	89,041	\$ 0.7791	\$ 69,372	89,041	\$ 1.7713	\$ 157,719	\$ 227,091
August	86,326	\$ 3.3396	\$ 288,295	87,283	\$ 0.7791	\$ 68,002	87,283	\$ 1.7713	\$ 154,605	\$ 222,607
September	88,009	\$ 3.3396	\$ 293,915	90,056	\$ 0.7791	\$ 70,163	90,056	\$ 1.7713	\$ 159,517	\$ 229,680
October	55,700	\$ 3.3396	\$ 186,014	56,777	\$ 0.7791	\$ 44,235	56,777	\$ 1.7713	\$ 100,568	\$ 144,803
November	64,937	\$ 3.3396	\$ 216,864	66,710	\$ 0.7791	\$ 51,974	66,710	\$ 1.7713	\$ 118,163	\$ 170,137
December	59,409	\$ 3.3396	\$ 198,404	61,314	\$ 0.7791	\$ 47,770	61,314	\$ 1.7713	\$ 108,606	\$ 156,376
Total	856,470	\$ 3.34	\$ 2,860,266	873,684	\$ 0.78	\$ 680,687	873,684	\$ 1.77	\$ 1,547,557	\$ 2,228,244

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

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

Total	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										
January	858,190	\$ 3.63	\$ 3,116,711	842,995	\$ 0.86	\$ 726,487	903,591	\$ 2.00	\$ 1,806,325	\$ 2,532,812
February	839,871	\$ 3.63	\$ 3,050,190	825,965	\$ 0.86	\$ 711,741	886,701	\$ 2.00	\$ 1,772,399	\$ 2,484,140
March	798,525	\$ 3.64	\$ 2,903,141	779,108	\$ 0.86	\$ 672,150	835,125	\$ 2.00	\$ 1,671,430	\$ 2,343,580
April	726,136	\$ 3.63	\$ 2,639,358	712,408	\$ 0.86	\$ 614,369	776,093	\$ 2.00	\$ 1,552,862	\$ 2,167,231
May	848,504	\$ 3.63	\$ 3,082,791	825,938	\$ 0.86	\$ 711,987	892,810	\$ 2.00	\$ 1,785,477	\$ 2,497,465
June	832,900	\$ 3.63	\$ 3,024,340	814,842	\$ 0.86	\$ 701,952	873,126	\$ 2.00	\$ 1,744,671	\$ 2,446,623
July	1,015,855	\$ 3.63	\$ 3,689,729	993,376	\$ 0.86	\$ 856,144	1,059,956	\$ 2.00	\$ 2,118,967	\$ 2,975,111
August	982,656	\$ 3.63	\$ 3,568,862	971,483	\$ 0.86	\$ 837,256	1,034,675	\$ 2.00	\$ 2,068,337	\$ 2,905,593
September	1,025,480	\$ 3.63	\$ 3,725,059	1,003,851	\$ 0.86	\$ 865,164	1,070,763	\$ 2.00	\$ 2,140,545	\$ 3,005,709
October	679,182	\$ 3.63	\$ 2,467,958	682,941	\$ 0.86	\$ 588,997	737,119	\$ 2.00	\$ 1,474,859	\$ 2,063,857
November	736,856	\$ 3.63	\$ 2,676,088	739,390	\$ 0.86	\$ 637,205	796,531	\$ 2.00	\$ 1,592,402	\$ 2,229,607
December	744,087	\$ 3.63	\$ 2,704,325	741,685	\$ 0.86	\$ 639,693	796,368	\$ 2.00	\$ 1,593,415	\$ 2,233,108
Total	10,088,242	\$ 3.63	\$ 36,648,552	9,933,982	\$ 0.86	\$ 8,563,147	10,662,858	\$ 2.00	\$ 21,321,689	\$ 29,884,835

2017 RTSR Workform for Electricity Distributors

The purpose of this sheet 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	RTSR - Network	kWh	0.0078	1,663,027,185		12,971,612	33.6%	12,329,300	0.0074
General Service Less Than 50 kW	RTSR - Network	kWh	0.0068	617,661,280		4,200,097	10.9%	3,992,122	0.0065
General Service 50 to 4,999 kW	RTSR - Network	kW	2.7065		5,021,568	13,590,874	35.2%	12,917,898	2.5725
Large Use - Regular	RTSR - Network	kW	3.0917		513,544	1,587,724	4.1%	1,509,106	2.9386
Large Use	RTSR - Network	kW	3.0917		1,913,948	5,917,352	15.3%	5,624,344	2.9386
Unmetered Scattered Load	RTSR - Network	kWh	0.0069	11,970,426		82,596	0.2%	78,506	0.0066
Stand-By	RTSR - Network	kW				0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Network	kW	2.2490		1,234	2,775	0.0%	2,638	2.1376
Street Lighting	RTSR - Network	kW	2.1306		98,824	210,554	0.5%	200,128	2.0251

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	RTSR - Connection	kWh	0.0059	1,663,027,185		9,811,860	32.8%	9,811,825	0.0059
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0053	617,661,280		3,273,605	11.0%	3,273,593	0.0053
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1215		5,021,568	10,653,257	35.6%	10,653,218	2.1215
Large Use - Regular	RTSR - Connection	kW	2.4379		513,544	1,251,969	4.2%	1,251,965	2.4379
Large Use	RTSR - Connection	kW	2.4379		1,913,948	4,666,013	15.6%	4,665,996	2.4379
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	11,970,426		64,640	0.2%	64,640	0.0054
Stand-By	RTSR - Connection	kW				0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Connection	kW	1.7071		1,234	2,107	0.0%	2,107	1.7071
Street Lighting	RTSR - Connection	kW	1.6644		98,824	164,483	0.6%	164,482	1.6644

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 %	Current Wholesale Billing	Proposed RTSR- Network
Residential	RTSR - Network	kWh	0.0074	1,663,027,185		12,329,300	33.6%	12,327,454	0.0074
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	617,661,280		3,992,122	10.9%	3,991,524	0.0065
General Service 50 to 4,999 kW	RTSR - Network	kW	2.5725		5,021,568	12,917,898	35.2%	12,915,963	2.5721
Large Use - Regular	RTSR - Network	kW	2.9386		513,544	1,509,106	4.1%	1,508,879	2.9382
Large Use	RTSR - Network	kW	2.9386		1,913,948	5,624,344	15.3%	5,623,502	2.9382
Unmetered Scattered Load	RTSR - Network	kWh	0.0066	11,970,426		78,506	0.2%	78,494	0.0066
Stand-By	RTSR - Network	kW	0.0000			0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Network	kW	2.1376		1,234	2,638	0.0%	2,637	2.1373
Street Lighting	RTSR - Network	kW	2.0251		98,824	200,128	0.5%	200,098	2.0248

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 %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0059	1,663,027,185		9,811,825	32.8%	9,810,843	0.0059
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0053	617,661,280		3,273,593	11.0%	3,273,265	0.0053
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1215		5,021,568	10,653,218	35.6%	10,652,152	2.1213
Large Use - Regular	RTSR - Connection	kW	2.4379		513,544	1,251,965	4.2%	1,251,839	2.4376
Large Use	RTSR - Connection	kW	2.4379		1,913,948	4,665,996	15.6%	4,665,529	2.4376
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	11,970,426		64,640	0.2%	64,634	0.0054
Stand-By	RTSR - Connection	kW	0.0000			0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Connection	kW	1.7071		1,234	2,107	0.0%	2,106	1.7069
Street Lighting	RTSR - Connection	kW	1.6644		98,824	164,482	0.6%	164,466	1.6642