

January 19th, 2017

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

Dear Ms. Walli;

**Re: Horizon Utilities Corporation ED-2006-0031
Annual Filing for Electricity Distribution Rates EB-2016-0077 – Draft Rate Order**

Horizon Utilities Corporation (“Horizon Utilities”) filed its second Annual Filing to its 5 year Custom Incentive Rate Making (“Custom IR”) Application (EB-2014-0002) with the Ontario Energy Board (“OEB” or the “Board”) for electricity distribution rates effective January 1, 2017 on August 11, 2016.

The Board issued its Decision and Order (the “Decision”) in this matter on January 12, 2017. In the Decision, the Board ordered Horizon Utilities to file its Draft Rate Order by January 19, 2017.

In accordance with the Decision, Horizon Utilities provides its Draft Rate Order which incorporates the information directed by the Board from the Decision. This Draft Rate Order incorporates (i) the 2017 Cost of Capital Parameters, as issued by the Board on October 27, 2016; (ii) the November 1, 2016 Regulated Price Plan Rates; and (iii) an update to the regulatory charges as approved by the OEB on December 15, 2016 in its Decision and Order (EB-2016-0362).

Included in this Draft Rate Order are the following Appendices:

- Appendix A: Proposed Tariff of Rates and Charges
- Appendix B: Horizon Utilities’ Customer Bill Impacts
- Appendix C: 2017 Revenue Requirement Work Form
- Appendix D: 2017 PILS Work Form
- Appendix E: 2017 Deferral Variance Account Work Form
- Appendix F: 2017 Cost Allocation Model
- Appendix G: Summary of Fixed/Variable Splits
- Appendix H: 2017 Summary of Revenue-to-Cost Ratios
- Appendix I: RTSR Work Form

The following “live” Excel models also accompany the Draft Rate Order:

- 2017 Revenue Requirement Work Form
- 2017 PILS Work Form
- 2017 Deferral Variance Account Work Form
- 2017 Cost Allocation Model
- Bill Impacts Appendix 2-W
- 2017 RTSR Work Form

Two hard copies of the Draft Rate Order will be delivered to the OEB via courier. An electronic copy of the Draft Rate Order and a live Excel version of the Excel Models are being filed using the Board’s RESS filing system.

Should you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

Original signed by Indy J. Butany-DeSouza

Indy J. Butany-DeSouza, MBA
Vice President, Regulatory Affairs
Horizon Utilities Corporation
55 John Street North
Hamilton, ON
L8R 3M8
(905) 317-4765
indy.butany@horizonutilities.com

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 of fixing just and reasonable rates and other
service charges for the distribution of Electricity as of January
1, 2017.

**HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
DRAFT RATE ORDER
DELIVERED: January 19, 2017**

INTRODUCTION

1 Horizon Utilities Corporation (“Horizon Utilities”) is a licensed electricity distribution company
2 operating in the City of Hamilton and the City of St. Catharines under Ontario Energy Board
3 (“OEB” or the “Board”) Electricity Distribution License ED-2006-0031.

4 Horizon Utilities’ electricity distribution rates were set according to the OEB’s Custom Incentive
5 Regulation (“Custom IR” or “CIR”) methodology for the 2015-2019 period. Horizon Utilities and
6 the Intervenors in the Custom IR Application (EB-2014-0002) (the “Parties”) reached a partial
7 settlement, which was accepted by the OEB. An oral hearing was held on the issues of cost
8 allocation and rate design. The OEB issued its decision on the outstanding issues on December
9 11, 2014.

10 Horizon Utilities submitted its first annual filing to its Custom IR Application with the OEB on
11 August 12, 2015. Horizon Utilities updated its 2016 rates to include certain adjustments and
12 changes due to reopeners, in accordance with (i) the Settlement Proposal and the Decision and
13 Order on its Custom IR Application; and (ii) the Board’s new Cost Allocation Policy.

14 On August 11, 2016, Horizon Utilities submitted its second annual filing to its Custom IR
15 Application with the OEB (the “Annual Filing”) pursuant to Section 78 of the *Ontario Energy Board*
16 *Act, 1998* as amended (the “OEB Act”) and pursuant to the Decision of the Board in its Custom

1 IR Application and its 2016 Annual Filing, for approval of its electricity distribution rates and other
2 charges, effective January 1, 2017. Horizon Utilities sought adjustments to 2017 rates, in
3 accordance with the Settlement Proposal and the Decision and Order. The Board assigned File
4 Number EB-2016-0077 to the Annual Filing.

5 The following four parties requested and were granted intervenor status:

- 6 • Association of Major Power Consumers in Ontario (“AMPCO”);
- 7 • Building Owners and Managers Association (“BOMA”);
- 8 • Consumers Council of Canada (“CCC”); and
- 9 • School Energy Coalition (“SEC”).

10 Horizon Utilities received interrogatories from OEB staff and intervenors on October 12, 2016 and
11 October 17, 2016, respectively. Horizon Utilities provided responses to the interrogatories on
12 November 2, 2016.

13 On November 16, 2016, OEB staff and Intervenors filed written submissions to the interrogatories.
14 Horizon Utilities delivered its written Reply Submission on November 25, 2016.

15 On December 5, 2016, the OEB issued Procedural Order (“PO”) No. 2 that ordered a second
16 round of written submissions for OEB staff and intervenors, limited to the arguments made on the
17 Earnings Sharing Mechanism. PO No. 2 also declared Horizon Utilities’ current Tariff of Rates
18 and Charges interim as of January 1, 2017 until the final rate order is issued by the OEB. On
19 December 12, 2016, OEB staff and Intervenors filed additional written submissions and Horizon
20 Utilities delivered its additional written Reply Submission on December 16, 2016.

21 On January 12, 2017, the OEB issued its Decision on all matters in this Annual Filing. In the
22 Decision, the OEB directed Horizon Utilities to: file a Draft Rate Order that incorporates the OEB’s
23 determinations in the Decision; and to file detailed supporting material, including all relevant
24 calculations showing the impact of the implementation of the Decision on its proposed revenue
25 requirements, the allocation of the approved revenue requirement to the classes, and the
26 determination of final rates and all approved rate riders including bill impacts.

27 Horizon Utilities submits this Draft Rate Order which incorporates the Orders of the Board in its
28 Decision. This Draft Rate Order includes: (i) an update to the Working Capital Allowance portion
29 of rate base as a result of changes to Cost of Power flow-through costs published by the OEB on
30 October 19, 2016 in its RPP Price Report for the Regulated Price Plan; (ii) an update for the 2017

1 Cost of Capital Parameters, as issued by the Board on October 27, 2016; and (iii) an update to
2 the regulatory charges as approved by the OEB on December 15, 2016 in its Decision and Order
3 EB-2016-0362.

4 Included in this Draft Rate Order are the following Appendices:

- 5 • Appendix A: Proposed Tariff of Rates and Charges
- 6 • Appendix B: Horizon Utilities' Customer Bill Impacts
- 7 • Appendix C: 2017 Revenue Requirement Work Form
- 8 • Appendix D: 2017 PILS Work Form
- 9 • Appendix E: 2017 Deferral Variance Account Work Form
- 10 • Appendix F: 2017 Cost Allocation Model
- 11 • Appendix G: Summary of Fixed/Variable Splits
- 12 • Appendix H: 2017 Summary of Revenue-to-Cost Ratios
- 13 • Appendix I: RTSR Work Form

14 The following "live" Excel models also accompany the Draft Rate Order:

- 15 • 2017 Revenue Requirement Work Form
- 16 • 2017 PILS Work Form
- 17 • 2017 Deferral Variance Account Work Form
- 18 • 2017 Cost Allocation Model
- 19 • Bill Impacts Appendix 2-W
- 20 • 2017 RTSR Work Form

21 The Draft Rate Order has been prepared on the basis that Horizon Utilities' new 2017 rates will
22 be effective January 1, 2017 with an implementation date of February 1, 2017. Horizon Utilities
23 has calculated (i) a foregone revenue rider to recover the difference in distribution revenue
24 between the effective date of January 1, 2017 and the implementation date of February 1, 2017,
25 over an eleven-month period ending December 31, 2017; and (ii) Group 1 DVA rate riders based
26 on an eleven-month disposition period from February 1, 2017 to December 31, 2017.

1 **BILL IMPACTS**

2 A summary of bill impacts for the typical Residential and GS < 50 kW customer is presented in
 3 Table 1. Appendix B provides a summary of the bill impacts and the live Excel model for Appendix
 4 2-W has been submitted along with this Draft Rate Order.

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

		Distribution % (2017 vs 2016)
Rate Class	kWh	
Residential (on TOU)	750	(1.65)%
GS < 50 kW (on TOU)	2000	0.66%
		Total Bill % (2017 vs 2016)
Rate Class	kWh	
Residential (on TOU)	750	(1.75)%
GS < 50 kW (on TOU)	2000	(1.22)%

6
 7 Note: Total Bill Impacts in Table 1 are exclusive of HST and include the increase in the RRRP rate from \$0.0013/kWh to
 8 \$0.0021/kWh as mandated by the OEB in its Decision and Order EB-2016-0362.

9 **SUMMARY OF ADJUSTMENTS TO THE REVENUE REQUIREMENT**

10 The revenue requirement has been adjusted to incorporate changes to (i) the Working Capital
 11 Allowance portion of rate base as a result of changes to Cost of Power flow-through costs; and
 12 (ii) the Cost of Capital parameters as revised by the OEB on October 27, 2016.

13 The updated 2017 Cost of Power amounts incorporate (i) the RPP prices effective November 1,
 14 2016; (ii) Hydro One 2016 Uniform Transmission Rates (“UTRs”) and Sub Transmission Rates
 15 (“STRs”) approved by the OEB January 14, 2016; (iii) an update to Horizon Utilities’ demand from
 16 2014 to 2015 actuals in the RTSR model; (iv) an increase to the SME charge as a result of an
 17 update to the number of customers; (v) a change in the ratio of RPP to non-RPP volumes; (vi) a
 18 decrease in the Wholesale Market Service Rate of \$0.0008/kWh from \$0.0044/kWh to
 19 \$0.0036/kWh as approved by the OEB on November 19, 2015; (vii) the inclusion of the Ontario
 20 Electricity Support Program (“OESP”) Charge of \$0.0011/kWh; and (viii) an update to the RRRP
 21 Rate from \$0.0013/kWh to \$0.0021/kWh as approved by the OEB on December 15, 2016. These
 22 changes are discussed in further detail below.

23 A summary of the changes to the Cost of Power is provided in Table 2. The Cost of Power has
 24 increased by \$100,324,532 as compared to Horizon Utilities’ Custom IR Application, with a
 25 corresponding increase of \$614,102 to Revenue Requirement, including the impact of the change
 26 to the Cost of Capital Parameters, as identified in Table 3 below.

1 **Table 2 - Cost of Power 2016 Annual Filing Decision versus Custom IR Application**
2 **Decision**

Category	2017 Draft Rate Order	2017 Annual Filing (August 11/2016)	2017 Custom IR (EB-2014-0002)	Variance Draft Rate Order vs. Custom IR	% Variance
Power	\$333,540,403	\$336,728,367	\$283,051,876	\$50,488,527	17.84%
Global Adjustment	\$229,997,377	\$231,536,782	\$182,551,588	\$47,445,789	25.99%
Wholesale Market Services	\$33,432,490	\$29,499,256	\$28,024,293	\$5,408,197	19.30%
Network	\$37,661,112	\$37,661,112	\$40,713,750	(\$3,052,638)	(7.50%)
Connection	\$30,713,866	\$30,713,866	\$30,680,627	\$33,239	0.11%
Low Voltage	\$312,002	\$312,002	\$312,002	\$0	0.00%
Smart Meter Entity	\$2,268,806	\$2,268,806	\$2,267,389	\$1,417	0.06%
TOTAL	\$667,926,057	\$668,720,192	\$567,601,525	\$100,324,532	17.68%

4 **Table 3 - Impact to Revenue Requirement due to Cost of Power and Associated Cost of**
5 **Capital Parameter Changes**

Description	2017 Draft Rate Order		2017 Annual Filing (Cost of Capital Parameters)		2017 Annual Filing (Cost of Power Update)		2017 Custom IR (EB-2014-0002)	
	%	Amount	%	Amount	%	Amount	%	Amount
Cost of Power		\$667,926,057		\$668,720,192		\$668,720,192		\$567,601,525
Increase to Working Capital/Rate Base	12.00%	\$80,151,127	12.00%	\$80,246,423	12.00%	\$80,246,423	12.00%	\$68,112,183
Rate Base Breakdown								
Short Term Debt Increase	4.00%	\$3,206,045	4.00%	\$3,209,857	4.00%	\$3,209,857	4.00%	\$2,724,487
Long Term Debt Increase	56.00%	\$44,884,631	56.00%	\$44,937,997	56.00%	\$44,937,997	56.00%	\$38,142,822
Equity Increase	40.00%	\$32,060,451	40.00%	\$32,098,569	40.00%	\$32,098,569	40.00%	\$27,244,873
Revenue Requirement Components								
Deemed Interest - Short Term Debt	1.76%	\$56,426	1.65%	\$52,963	2.16%	\$69,333	2.16%	\$58,849
Deemed Interest - Long Term Debt	3.47%	\$1,558,085	3.47%	\$1,559,937	3.47%	\$1,559,937	3.47%	\$1,324,056
Return on Equity	8.78%	\$2,814,908	9.19%	\$2,949,859	9.30%	\$2,985,167	9.30%	\$2,533,773
PILs Gross-Up	26.50%	\$1,014,899	26.50%	\$1,063,554	26.50%	\$1,076,285	26.50%	\$913,537
Total Revenue Requirement Impact before Tax		\$5,444,317		\$5,626,313		\$5,690,722		\$4,830,215
Increase vs. Custom IR Application		\$614,102		\$796,098		\$860,507		

7 Table 4 below identifies the significant changes in the revenue requirement for 2017 as a result
8 of the OEB's decision as compared to: (i) that which was provided in the Annual Filing; and (ii)
9 that which was approved in Horizon Utilities' Custom IR Application. The 2017 Revenue
10 Requirement Work Form, filed as Appendix C, also provides a detailed continuity of changes from
11 the Annual Filing to the Draft Rate Order.

1 **Table 4 – 2017 Summary of Significant Changes**

Note	Description	Custom IR EB-2014-0002		Changes	2017 Annual Filing EB-2016-0077		Changes	2017 Draft Rate Order EB-2016-0077	
		Rates	\$		Rates	\$		Rates	\$
Rate Base:									
	Average Net Fixed Assets		\$ 432,973,917	\$ -		\$ 432,973,917	\$ -		\$ 432,973,917
1	Working Capital Base		\$ 629,330,018	\$ 101,118,667		\$ 730,448,685	\$ (794,135)		\$ 729,654,551
2	Working Capital Allowance	12.00%	\$ 75,519,602	\$ 12,134,240	12.00%	\$ 87,653,842	\$ (95,296)	12.00%	\$ 87,558,546
	Total Rate Base		\$ 508,493,519	\$ 12,134,240		\$ 520,627,759	\$ (95,296)		\$ 520,532,463
Revenue Requirement:									
3	Deemed Interest on ST Debt	2.16%	\$ 439,338	\$ (95,724)	1.65%	\$ 343,614	\$ 22,841	1.76%	\$ 366,455
3	Deemed Interest on LT Debt	3.47%	\$ 9,884,793	\$ 235,882	3.47%	\$ 10,120,675	\$ (1,852)	3.47%	\$ 10,118,822
4	Return on Equity (ROE)	9.30%	\$ 18,915,959	\$ 222,318	9.19%	\$ 19,138,276	\$ (857,176)	8.78%	\$ 18,281,100
	Total Return on Rate Base		\$ 29,240,090	\$ 362,475		\$ 29,602,566	\$ (834,336)		\$ 28,766,377
	Depreciation		\$ 25,272,152	\$ -		\$ 25,272,152	\$ -		\$ 25,272,152
	OM&A		\$ 61,419,231	\$ -		\$ 61,419,231	\$ -		\$ 61,419,231
	Property Tax		\$ 309,263	\$ -		\$ 309,263	\$ -		\$ 309,263
5	PILs		\$ 4,922,006	\$ 80,155		\$ 5,002,161	\$ (309,050)		\$ 4,693,111
	Service Revenue Requirement		\$ 121,162,742	\$ 442,631		\$ 121,605,372	\$ (1,143,386)		\$ 120,460,134
7	Revenue Offsets		\$ 5,755,938	\$ -		\$ 5,755,938	\$ -		\$ 5,755,938
	Base Revenue Requirement		\$ 115,406,804	\$ 442,631		\$ 115,849,435	\$ (1,143,386)		\$ 114,704,196

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 November 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 19, 2015; (vii) the inclusion of the Ontario Electricity Support Program ("OESP") Charge of \$0.0011/kWh; and (ix) an increase in the RRRP rate of \$0.0008/kWh from \$0.0013/kWh to \$0.0021/kWh as approved by the OEB on December 15, 2016
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 1.76%.
4	The decrease in return on equity is due to the decrease in the return on equity from 9.30% to 8.78% partly offset by an increase in working capital base as a result of changes to Cost of Power flow-through costs.
5	The decrease in PILs is due to the decrease in the Cost of Capital Parameters partly offset by an increase in working capital base as a result of changes to Cost of Power flow-through costs.

2

1 **DECISION SUMMARIZED BY ISSUE**

2 The issues presented in this Draft Rate Order are organized in the manner that these issues are
3 set out in the Board's Decision. The Board's Decision is presented first, with Horizon Utilities'
4 action taken as per the Decision immediately thereafter.

5 **1. Reopeners**

6 The Parties to the Settlement Proposal agreed on a list of reopeners to the Custom IR Application.
7 Horizon Utilities' Custom IR Application included reopeners such as: changes to income tax rates
8 and laws; changes to environmental laws; changes to technical requirements beyond the control
9 of the utility; items that qualified for a Z-factor; accounting framework changes; and changes to
10 the permitted market rates to be charged for wireless pole attachments.

11 **Board Findings – as per page 3 of the Decision**

12 *“Horizon indicated that none of these reopeners applied to 2017. The intervenors and OEB staff*
13 *agreed.”*

14 No further action is required by Horizon Utilities as a result of the Board's Decision regarding the
15 above-mentioned reopeners.

16 **OEB Policy Changes/ Ministerial Directives**

17 Horizon Utilities indicated that the Annual Filing was being updated for OEB policy and Ministerial
18 Directive related reopeners. Specifically, the Annual Filing addressed:

- 19 a) The change in OEB policy on cost allocation for Street Lighting issued on June 12, 2015,
20 *Issuance of New Cost Allocation Policy for Street Lighting Rate Class* (the “New Cost
21 Allocation Policy”);
22 b) Changes in OEB policy including the *Report of the Board: A New Distribution Rate Design for*
23 *Residential Electricity Customers* (EB-2015-0410) (“Residential Distribution Rate Design”);
24 c) Regulatory Charges
25 i. Implementation of Ministerial Directive related to the OESP; and
26 ii. Implementation of an OEB directive related to the Wholesale Market Service Rate.

27 Subsequent to the issuance of the OEB's Decision on the Annual Filing, the OEB issued a
28 Decision and Order in the matter of regulatory charges on December 15, 2016 (EB-2016-0362)
29 (“Decision and Order on Regulatory Charges”) which Horizon Utilities has incorporated in its Draft
30 Rate Order. Specifically, under Regulatory Charges, the Draft Rate Order addresses the

1 implementation of the revised Rural or Remote Electricity Rate Protection (“RRRP”) Charge of
2 \$0.0021/kWh.

3 These three items are addressed below:

4 **a) Cost Allocation for Street Lighting and Large Use (2) rate classes**

5 **Street Lighting**

6 On June 12, 2015, the OEB issued its new Cost Allocation Policy for the Street Lighting Rate
7 Class (the “Cost Allocation Policy”) which resulted in changes to the street lighting adjustment
8 factor (“SLAF”). In its 2016 Annual Filing, Horizon Utilities updated its 2016 rates to
9 incorporate this change and proposed that the Revenue to Cost Ratio (“RCR”) for the Street
10 Lighting class be adjusted to 100%. The OEB accepted Horizon Utilities’ update for the SLAF
11 and was satisfied that Horizon Utilities had updated the policy correctly. The OEB also directed
12 that *“the implementation of a RCR of 100% for street light class should be phased in, as has
13 been the past practice, starting with a move to 120% for 2016. Moving the RCR to 100%
14 should be done over subsequent years at a reduction of 6.6% per year for three years. This
15 progression will assist in gradually phasing in the change.”* The Board also approved the cost
16 allocation models for 2017 to 2019 in Horizon Utilities’ 2016 Annual Filing.

17 Horizon Utilities derived its 2017 rates using Version 3.4 of the Cost Allocation Model inclusive
18 of the SLAF and the reduction to the RCR from 120% in 2016 to 113.33% in 2017.

19 **Large Use (2)**

20 Horizon Utilities proposed an adjustment to the RCR for the Large Use (2) rate class which
21 was the only rate class outside of the OEB’s Revenue to Cost ratio range for that rate class.
22 The RCR was adjusted from 67.45% to 85.00%, the lower end of the Large Use (2) range.

23 The net effect of the changes to the RCR for the Street Lighting and Large Use (2) rate classes
24 was a revenue sufficiency, which was allocated by way of an equal percentage to all rate classes
25 that were above 100% RCR, with the exclusion of the Standby Class. This is consistent with
26 Horizon Utilities’ approach in its Custom IR Application which was approved by the OEB in the
27 Decision on that Application¹.

28 There were no objections to Horizon Utilities’ proposals.

¹ Page 10 of Horizon Utilities’ Decision and Order, dated December 11, 2014

1 **Board Findings – as per page 3 of the Decision**

2 *“The OEB approves Horizon’s proposed changes to the Street Lighting and LU(2) rate classes in*
 3 *2017 as the changes are consistent with prior OEB decisions and OEB policies.”*

4 Horizon Utilities’ Annual Filing includes these proposed rate changes. No further action is
 5 required. The adjusted 2017 RCR, inclusive of the SLAF and the necessary adjustments to move
 6 the RCR to within the OEB approved ranges are identified in the table below. In the process of
 7 setting the Standby charge equal to the variable charge for the GS > 50 kW class, the revenue to
 8 cost ratio falls outside the Board range, consistent with the methodology as approved in the
 9 Decision on the Custom IR Application.

10 **Table 5 – 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%	101.30%	85%-115%
GS < 50kW	98.38%	99.01%	80%-120%
GS > 50 to 4999kW	94.32%	96.16%	80%-120%
Standby	71.62%	73.23%	80%-120%
LU (1)	112.02%	113.35%	85%-115%
LU (2)	85.00%	85.00%	85%-115%
Sentinel Lights	98.77%	93.57%	80%-120%
Street Lighting	82.43%	113.33%	80%-120%
Unmetered and Scattered Load	119.52%	114.34%	80%-120%

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

12 A comparison of the costs and revenues by class after rate design is provided in Table 6. The
 13 resulting 2017 proposed base revenue amounts identified in Table 7 below are used to derive the
 14 proposed distribution charges in this Draft Rate Order.

1 **Table 6 – 2017 Proposed Revenue and Costs**

Rate Class	2017 Proposed Revenues	2017 Proposed Costs	Revenue vs. Cost \$	RCR
Residential	\$74,502,063	\$73,546,733	\$955,331	101.30%
GS < 50kW	\$16,212,670	\$16,374,167	(\$161,497)	99.01%
GS > 50 to 4999kW	\$22,693,041	\$23,599,815	(\$906,774)	96.16%
Standby	\$840,609	\$1,148,606	(\$307,997)	73.19%
LU (1)	\$2,625,633	\$2,316,457	\$309,176	113.35%
LU (2)	\$1,038,072	\$1,221,261	(\$183,189)	85.00%
Sentinel Lights	\$45,535	\$48,666	(\$3,131)	93.57%
Street Lighting	\$2,022,270	\$1,784,408	\$237,862	113.33%
Unmetered and Scattered Load	\$480,241	\$420,021	\$60,220	114.34%
Total	\$120,460,134	\$120,460,134	\$0	

3 **Table 7 – 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	\$70,675,047	\$3,827,017	\$74,502,063
GS < 50kW	\$15,533,997	\$678,672	\$16,212,670
GS > 50 to 4999kW	\$21,732,212	\$960,828	\$22,693,041
Standby	\$789,505	\$51,104	\$840,609
LU (1)	\$2,485,034	\$140,599	\$2,625,633
LU (2)	\$1,017,267	\$20,805	\$1,038,072
Sentinel Lights	\$42,645	\$2,890	\$45,535
Street Lighting	\$1,977,109	\$45,160	\$2,022,270
Unmetered and Scattered Load	\$451,379	\$28,862	\$480,241
Total	\$114,704,196	\$5,755,938	\$120,460,134

5 Horizon Utilities provides a reconciliation of the total revenues by class to the revenue
6 requirement in Table 8 below.

1 **Table 8 - 2016 Test Year Distribution Revenue Reconciliation**

2017 Test Year Distribution Revenue Reconciliation									
Customer Class	Annual Fixed Volumes	Annual Variable Volumes	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Transformer Allowance Credit	Total Distribution Revenue	Expected
Residential	2,689,059	1,639,722,296	\$ 21.34	\$ 0.0081	\$ 57,384,523	\$ 13,281,751		\$ 70,666,274	\$ 70,675,047
GS < 50 kW	222,779	592,034,180	\$ 41.42	\$ 0.0107	\$ 9,227,498	\$ 6,334,766		\$ 15,562,264	\$ 15,533,997
GS >50 to 4999 kW	27,093	5,093,344	\$ 378.88	\$ 2.553	\$ 10,265,139	\$ 13,001,270	(\$1,533,896)	\$ 21,732,513	\$ 21,732,212
Standby	0	309,299	\$ -	\$ 2.553	\$ -	\$ 789,516		\$ 789,516	\$ 789,505
Large Use (1)	72	549,505	\$ 23,798.52	\$ 1.404	\$ 1,713,493	\$ 771,560		\$ 2,485,053	\$ 2,485,034
Large Use (2)	60	2,061,850	\$ 5,600.32	\$ 0.330	\$ 336,019	\$ 681,235		\$ 1,017,254	\$ 1,017,267
Sentinel Lights	4,672	1,135	\$ 5.48	\$ 15.024	\$ 25,600	\$ 17,057		\$ 42,657	\$ 42,645
Street Lighting	627,940	109,890	\$ 2.15	\$ 5.720	\$ 1,350,071	\$ 628,612		\$ 1,978,683	\$ 1,977,109
Unmetered and Scattered	36,272	10,951,001	\$ 8.47	\$ 0.013	\$ 307,220	\$ 144,553		\$ 451,774	\$ 451,379
Total					\$ 80,609,565	\$ 35,650,320	(\$1,533,896)	\$ 114,725,989	\$ 114,704,196
									Difference Due to Rate Rounding
									<u>-\$ 21,793</u>

2

3 **b) New Distribution Rate Design**

4 The New Distribution Rate Design for Residential customers, issued by the OEB on April 2, 2015,
5 identified 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 implemented the first year transition adjustment in its 2016 rates. Horizon Utilities
11 indicated on page 33 of its Annual Filing that it has incorporated the second year transition
12 adjustment in its proposed rates for 2017. It also indicated on page 38 that it had conducted
13 analysis on the 10th consumption percentile of energy consuming customers and followed the
14 OEB’s instructions to consider whether rate mitigation was required if there was greater than a
15 10% cost of distribution service. Horizon Utilities confirmed that the monthly service charge was
16 not increasing by more than \$4, nor would the customer at the 10th consumption percentile of
17 electricity consumption have a bill impact of 10% or more.

18 **Board Findings – as per page 4 of the Decision**

19 *“The OEB finds that the proposed increase...to the residential monthly fixed charge is in
20 accordance with the OEB’s EB-2015-0075 decision and the OEB’s policy on distribution rate
21 design for residential customers. The OEB approves the proposed increase in the fixed
22 distribution rate and corresponding decrease in the variable distribution rate for the residential*

1 class in 2017. The OEB confirms that the change in residential rates in 2017 is revenue neutral
2 for Horizon; the forecast revenue Horizon will collect from the residential customer class in 2017
3 will not change as a result of the approved rate design changes.”

4 Horizon Utilities has implemented the changes in a manner consistent with OEB policy. The
5 impact of incorporating the changes identified on pages 3 and 4, and as approved in the Board’s
6 Decision, is \$1.12 (or 2.11%) for the 10th percentile customer at a consumption of 219 kWh/month,
7 an amount well below the Board’s \$4.00/month (or 10%) mitigation threshold. This bill impact is
8 identified in Table 9 below.

9 **Table 9 - 10th Consumption Percentile Residential Customer Bill Impact (219kWh)**

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		\$ Change	% Change
		Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)				
Monthly Service Charge	Monthly	1	\$ 18.80	\$ 18.80	\$ 21.34	\$ 21.34	\$ 2.54	13.51%	
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%	
Smart Meter Incremental Revenue Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kWh	219	\$ 0.0121	\$ 2.65	\$ 0.0081	\$ 1.77	-\$ 0.88	-33.06%	
Foregone Revenue 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		\$ 23.90	\$ 1.66	7.48%	
Deferral/Variance Account	per kWh	219	\$ 0.0003	\$ 0.07	-\$ 0.0026	-\$ 0.57	-\$ 0.64	-887.35%	
Disposition Rate Rider	per kWh	219	\$ -	\$ -	\$ -	\$ -	\$ -		
Deferral/Variance Account	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	per kWh	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		\$ 25.07	\$ 1.02	4.25%	
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		\$ 28.09	\$ 0.94	3.46%	
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	\$ 0.0021	\$ 0.48	\$ 0.18	61.54%	
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		\$ 54.38	\$ 1.12	2.11%	

1 **c) Regulatory Charges**

2 **OESP**

3 Horizon Utilities implemented the OESP on January 1, 2016 to provide support to eligible
4 low-income customers as approved by the OEB in its 2016 Annual Filing. The OESP is
5 funded through electricity rates as a volumetric charge and delivered as a reduction on
6 qualifying customers' bills. The OEB ordered in its Decision and Order on Regulatory
7 Charges that distributors continue to charge \$0.0011/kWh to customers for the OESP.
8 Horizon Utilities has incorporated this in its Annual Filing and Draft Rate Order.

9 **Wholesale Market Service Rate**

10 Horizon Utilities implemented changes to its Wholesale Market Service ("WMS") Rate in
11 2016 as directed by the OEB in its Decision and Order on Regulatory Charges; and in its
12 Accounting Guidance on Capacity Based Recovery ("CBR") issued July 25, 2016. Class
13 B customers were charged a WMS Rate of \$0.0036/kWh which included the CBR Rate of
14 \$0.0004/kWh. Class A customers were charged a WMS Rate of \$0.0032/kWh and their
15 proportion of the actual CBR charge invoiced by the IESO. The OEB ordered in its
16 Decision and Order on Regulatory Charges that distributors continue to charge the WMS
17 rate of \$0.0036/kWh and \$0.0032/kWh in 2017 for Class A and Class B customers,
18 respectively. Horizon Utilities has incorporated this in its Annual Filing and Draft Rate
19 Order.

20 **RRRP Charge**

21 The Government of Ontario announced three initiatives to mitigate rising electricity costs
22 in its Throne Speech delivered September 12, 2016. Legislation was passed on October
23 18, 2016 to facilitate implementation of these initiatives which are effective January 1,
24 2017. One of these initiatives was to enhance the RRRP program to provide more on-bill
25 savings for eligible rural customers.

26 The RRRP program is designed to provide financial assistance to eligible customers
27 located in rural or remote areas where the costs of providing electricity service to these
28 customers greatly exceeds the costs of providing electricity to customers located
29 elsewhere in the province of Ontario. The cost of this program, including the commitment
30 to provide further on-bill savings for eligible rural customers, is and will be funded by all
31 consumers who withdraw electricity from the Independent Electricity System Operator

1 (“IESO”) grid. In its Decision and Order on Regulatory Charges the OEB announced that
2 the RRRP charge that distributors bill to their customers shall increase to \$0.0021/kWh
3 from \$0.0013/kWh, effective January 1, 2017, in order to fund the increase in savings
4 provided to rural customers. Horizon Utilities has incorporated this rate change in its Draft
5 Rate Order.

6 **Board Findings – as per page 9 of the Decision**

7 *“The OEB previously determined² that the RRRP charge for 2017 shall be \$0.0021 per kWh.*

8 *The WMS rate used by rate-regulated distributors to bill their Class A customers shall continue to*
9 *be \$0.0032. For Class B customers, a CBR component of \$0.0004 per kWh is added to the WMS*
10 *rate for a total of \$0.0036 per kWh.*

11
12 *These changes are effective January 1, 2017 for all distributors. The OEB directs Horizon to file*
13 *a draft rate order that reflects these changes to the Regulatory Charge.”*

14
15 Horizon Utilities has incorporated the above changes to the regulatory charges into the
16 computations of the cost of power and revenue requirement as identified on pages 5 and 6; and
17 in its Proposed Tariff of Rates and Charges filed as Appendix A.

18 **2. Annual Adjustments**

19 Horizon Utilities’ OEB approved Settlement Agreement provided for annual adjustments in the
20 Custom IR rate plan term. Horizon Utilities sought approval, in its Annual Filing, for such
21 adjustments, as follows:

22 **a) Changes in the Cost of Capital**

23 Horizon Utilities identified in its Annual Filing that it would update the Cost of Capital Parameters.
24 The OEB released the Cost of Capital Parameters on October 27, 2016.

² Decision and Rate Order for EB-2016-0362, December 15, 2016

1 **Board Findings as per page 6 of the Decision**

2 *“The OEB approves Horizon’s proposed cost of capital as it appropriately includes the OEB’s*
3 *2017 cost of capital parameters as issued on October 27, 2016 and reflects the terms of the*
4 *settlement proposal.”*

5 Horizon Utilities has updated the revenue requirement for the change in the Cost of Capital
6 Parameters in its Draft Rate Order. The change in the Cost of Capital parameters has been
7 incorporated into the derivation of Horizon Utilities’ revenue requirement and Proposed Tariff of
8 Rates and Charges and is identified in Table 4 on page 6. The impact to the stranded meter rate
9 rider as a result of the change in the Cost of Capital Parameters is discussed on pages 20-22.

10 **b) Changes to the Working Capital Allowance**

11 Horizon Utilities has updated the working capital allowance in its Annual Filing and Draft Rate
12 Order as a result of changes to the Cost of Power flow-through costs as follows:

- 13 i) Cost of Power and the Global Adjustment rates in the Annual Filing were updated with
14 RPP prices effective May 1, 2016, the most recent rates at the time of the filing.
15 Horizon Utilities has updated the Draft Rate Order with RPP prices effective November
16 1, 2016;
- 17 ii) Retail Transmission Service Rates were updated to incorporate 2016 Hydro One
18 UTRs and STRs approved by the OEB January 14, 2016; and an update to Horizon
19 Utilities’ demand from 2014 to 2015 actuals;
- 20 iii) The Smart Metering Entity Charge was updated to incorporate 2015 Residential and
21 GS < 50 kW customer counts with no change to the Rate Rider;
- 22 iv) The ratio of RPP vs. non-RPP volumes was updated for 2015 actuals;
- 23 v) The Wholesale Market Service Rate was updated from \$0.0044/kWh to \$0.0036/kWh;
- 24 vi) The OESP charge of \$0.0011/kWh is included in Cost of Power; and
- 25 vii) The RRRP charge was updated from \$0.0013/kWh to \$0.0021/kWh as approved by
26 the OEB on December 15, 2016 in its Decision and Order on Regulatory Charges.

1 **Board Findings as per page 6 of the Decision**

2 *“The OEB approves Horizon’s proposals for its Working Capital Allowance and expects the draft*
3 *rate order will reflect the updated Cost of Power and Global Adjustment rates effective*
4 *November 1, 2016.”*

5 No further action is required by Horizon Utilities.

6 **c) Changes in Other Third Party Pass Through Charges**

7 The updates related to changes in other third party pass through charges are discussed above
8 in sections 1 (c) and 2 (b). Horizon Utilities did not propose any other changes to third party
9 pass through charges in 2017.

10 **Board Findings as per page 7 of the Decision**

11 *“The OEB finds that Horizon’s proposals are consistent with the settlement proposal. Other than*
12 *the update to the working capital allowance, no other third party pass through charges change*
13 *in 2017.”*

14 There is no further action required by Horizon Utilities as a result of this Board finding.

15 **d) Earnings Sharing Mechanism (“ESM”)**

16 The Settlement Agreement provided for the introduction of a deferral account for an ESM where
17 earnings in excess of the Board’s annual approved regulatory return on equity (“ROE”), as
18 established by the Board in its Cost of Capital Parameters. For each of the years 2015-2019,
19 earnings in excess of approved ROE would be divided on a 50/50 basis between Horizon Utilities
20 and its ratepayers. Horizon Utilities calculated a 2015 return on equity (“ROE”) of 9.275%; this
21 result is below the deemed ROE of 9.30% for the purpose of the ESM. Horizon Utilities submitted
22 that no earnings sharing was required.

23

1 **Board Findings as per page 9 of the Decision**

2 *“The OEB accepts Horizon’s 2015 ROE calculation of 9.275% for the purpose of the earning*
3 *sharing mechanism. As a result, no entry to the deferral account for earning sharing is required*
4 *as 9.275% is lower than the deemed ROE of 9.30% for 2015”.*

5 There is no further action required by Horizon Utilities as a result of this Board finding.

6 **e) Capital Investment Variance Account (“CIVA”)**

7 Horizon Utilities’ Settlement Agreement provided for the introduction of a deferral account to
8 refund ratepayers the impact to revenue requirement of the variance in its cumulative capital
9 additions for the period from January 1, 2015 to the end of the relative year, in the event that in-
10 service capital additions be lower than the capital approved in its Settlement Agreement.

11 Horizon Utilities reported on its capital additions for 2015 in this Annual Filing. The first year for
12 which Horizon Utilities is required to track variances in the revenue requirement due to variances
13 in the capital budget is 2015. Horizon Utilities reported 2015 capital additions of \$46.6MM, which
14 was \$8.3MM higher than the amount of \$38.3MM approved in Horizon Utilities Settlement
15 Agreement. Since the capital additions were above the forecast, Horizon Utilities did not establish
16 or make an entry to the CIVA.

17 AMPCO and OEB staff accepted the calculation for the CIVA.

18 **Board Findings as per page 10 of the Decision**

19 *“The OEB approves the proposed calculation for the CIVA as it is consistent with the settlement*
20 *proposal.”*

21 No further action is required.

22 **f) Efficiency Adjustment**

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

1 The August 14, 2014 Report placed Horizon Utilities in Group III among Ontario distributors for
2 the purpose of calculating stretch factors for 2015. The Group III Cohort is therefore the Starting
3 Point for the rate plan.

4 The OEB issued the *Board's Empirical Research in Support of Incentive Rate-10 Setting: 2015*
5 *Benchmarking Update for determination of Stretch Factor Assignments for 2016* dated August 4,
6 2016 (August 4, 2016 Report). The August 4, 2016 Report placed Horizon Utilities in Group III
7 among Ontario distributors for the purposes of calculating stretch factors for 2017. Horizon
8 Utilities' Starting Point is Cohort III; the Ending Point is also Cohort III.

9 Horizon Utilities identified in its Annual Filing that no Efficiency Adjustment was to be made to the
10 revenue requirement for the 2017 Rate Year as per the Settlement Agreement.

11 **Board Findings as per page 11 of the Decision**

12 *"The OEB finds that no Efficiency Adjustment is required in 2017 as Horizon's assigned cohort*
13 *has not changed since 2015."*

14 There is no further action required by Horizon Utilities as a result of this Board finding.

15 **g) Adjustment to the Stranded Meter Rate Rider**

16 Horizon Utilities indicated in its Annual Filing that it would update the stranded meter rate rider for
17 the 2017 Cost of Capital parameters which were issued on October 27, 2016. Horizon Utilities
18 has updated the stranded meter rate rider to include a return of 1.76%, equal to the approved
19 short-term debt rate for 2017. The calculation of the stranded meter recovery is identified in Table
20 10 below and was updated from \$2,740,471 in the Annual Filing to \$2,742,144 in the Draft Rate
21 Order. The calculation of the stranded meter rate rider based on a twelve-month disposition
22 period is identified in Table 11.

23 OEB staff agreed that Horizon Utilities' proposal to update for the 2017 Cost of Capital parameters
24 was consistent with the Settlement Agreement.

1 **Table 10 – 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

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	\$14,035	\$137,641
Equity (Short-Term Debt Rate)	\$56,088	\$26,316	\$9,357	\$91,761
Cost of Capital	\$140,220	\$65,790	\$23,392	\$229,402
PILS Gross-up on Equity CoC	\$20,222	\$9,488	\$3,374	\$33,084
Total	\$2,818,639	\$2,733,475	\$2,684,962	\$8,237,077
Rate Rider Recovery	\$2,754,462	\$2,740,471	\$2,742,144	\$8,237,077

3 **Table 11 – Calculation of Stranded Meter Rate Rider**

Customer Class	# of Active Metered Customers (average 2017)	NBV of Stranded Meters	Custom IR Application	2017 Annual Filing	2017 Draft Rate Order	Remaining Recovery Period (years)	Monthly Charge	Charge per Year
			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 1.76% Regulated Rate of Return			
Residential	224,088	\$6,141,165	\$2,121,188	\$2,110,414	\$2,111,702	1	\$0.79	\$2,111,702
GS< 50kW	18,565	\$1,561,125	\$539,220	\$536,481	\$536,809	1	\$2.41	\$536,809
GS>50kW	2,258	\$272,299	\$94,053	\$93,576	\$93,633	1	\$3.46	\$93,633
Total	244,911	\$7,974,590	\$2,754,462	\$2,740,471	\$2,742,144			\$2,742,144

5 **Board Findings – as per page 11 of the Decision**

6 *“The OEB approves the recovery of the stranded meter assets and return of 1.76%, consistent*
7 *with the OEB’s approved 2017 cost of capital parameters and the settlement proposal. The OEB*
8 *directs Horizon to recalculate the stranded meter rate riders for inclusion in the draft rate order*
9 *given the approved February 1, 2017 implementation date and an 11-month disposition period.”*

10 As identified above, Horizon Utilities has updated the 2017 stranded meter recovery to include a
11 return of 1.76%. Horizon Utilities submits that the stranded meter rate rider should not be
12 recalculated for recovery over an eleven-month disposition period. In PO No. 2 for the Annual
13 Filing, the Board ordered that *“Horizon Utilities’ current Tariff of Rates and Charges shall be made*
14 *interim as of January 1, 2017 and until such time as a final rate order is issued by the OEB”*.
15 Horizon Utilities’ current Tariff of Rates and Charges includes a Rate Rider for the Recovery of
16 Stranded Meters effective until December 31, 2017 for the Residential, GS < 50 kW and GS > 50
17 kW rate classes. Consequently, for January 2017, Horizon Utilities continued to charge these
18 customers the stranded meter rate rider in effect on the current Tariff of Rates and Charges. If

1 Horizon Utilities were to recalculate the 2017 stranded meter rate rider based on an eleven-month
 2 disposition period, it would over charge customers by approximately \$0.23MM, since it will already
 3 have billed customers the 2016 stranded meter rate rider in January 2017. Therefore, Horizon
 4 Utilities proposes that it calculate the 2017 stranded meter rate rider based on a twelve-month
 5 disposition period and charge customers this rate rider from February 2017 to December 2017.

6 If Horizon Utilities' proposal is approved by the Board, there will be a difference in the stranded
 7 meter rate rider that will charged to customers in January 2017 (based on a return of 1.65% and
 8 the 2016 customer counts) and the stranded meter rate rider that should have been charged to
 9 customers in January 2017 (based on a return of 1.76% and the 2017 customer counts). This
 10 difference, on a full year basis, is identified in Table 12 below. This translates to a difference of
 11 \$276 for the month of January, as identified in Table 13. Horizon Utilities offers that this difference
 12 is immaterial and requests that the Board approve the disposition of the 2017 stranded meter
 13 recovery based on (i) charging customers the 2016 stranded meter rate rider in January 2017 and
 14 (ii) charging customers 1/12th of the 2017 stranded meter recovery in each of February to
 15 December, 2017.

16 **Table 12 – Revenue Recovered from Customers per 2017 and 2016 Stranded Meter Rate**
 17 **Riders**

12 Months at 2017 Rider	Customer Class	# of Active Metered Customers (average 2017)	2017 Rate Rider Recovery including 1.76% Regulated Rate of Return	Monthly Charge	Charge per Year (charge rounded to 2 decimal places)	Charge per Month (charge rounded to 2 decimal places)
	Residential	224,088	\$2,111,702	\$0.79	\$2,124,357	\$2,124,357
	GS< 50kW	18,565	\$536,809	\$2.41	\$536,897	\$536,897
	GS>50kW	2,258	\$93,633	\$3.46	\$93,743	\$93,743
	Total	244,911	\$2,742,144		\$2,754,997	\$2,754,997

12 Months at 2016 Rider	Customer Class	# of Active Metered Customers (average 2017)	2016 Rate Rider Recovery including 1.65% Regulated Rate of Return	Monthly Charge	Charge per Year (charge rounded to 2 decimal places)	Charge per Month (charge rounded to 2 decimal places)
	Residential	224,088	\$2,124,357	\$0.79	\$2,124,357	\$2,124,357
	GS< 50kW	18,565	\$539,125	\$2.42	\$539,125	\$539,125
	GS>50kW	2,258	\$94,827	\$3.50	\$94,827	\$94,827
	Total	244,911	\$2,758,308		\$2,758,308	\$2,758,308

1 **Table 13 – Difference Between Charging the 2017 and 2016 Stranded Meter Rate Riders in**
 2 **January 2017**

Period	Charge 2017 Rate Rider from January to December	Charge 2016 Rider in January and 2017 Rider in February to December	Variance
January	\$229,583	\$229,859	\$276
February to December	\$2,525,414	\$2,525,414	\$0
Total	\$2,754,997	\$2,755,273	\$276

4 **Deferral and Variance Accounts (“DVA”)**

5 **a) Group 1 DVA balance**

6 Horizon Utilities included in its Annual Filing a request for the disposition of Group 1 accounts
 7 over a one-year period in the amount of \$8,484,548, including carrying charges projected to
 8 December 31, 2016. Horizon Utilities identified that the balance exceeds the disposition threshold
 9 of \$0.001/kWh.

10 **Board Findings as per page 12 of the Decision**

11 *“The OEB approves the Group 1 DVA credit balance of \$8,484,548 for disposition, which is the*
 12 *balance at December 31, 2015 including interest to December 31, 2016.”*

13 Horizon Utilities included the disposition of its Group 1 Deferral and Variance Account balances,
 14 as identified in Table 1 on page 13 of the Decision, in its Proposed Tariff and Rates and Charges.
 15 No further action is required.

16 **b) Disposition of Group 1 DVA balance**

17 Horizon Utilities proposed to dispose of the Group 1 DVA balances over a period of twelve months
 18 through rate class specific rate riders.

19 Horizon Utilities also included in its Annual Filing a specific disposition proposal for Account 1589
 20 RSVA – Global Adjustment (“GA”) with a balance of \$2,657,566. Horizon identified six former
 21 Class B customers who qualified as Class A customers effective July 1, 2015.

22 Horizon Utilities proposed to allocate only the portion of the GA balance accrued prior to their
 23 Class A classification based on their percentage of non-RPP Class B volume, during the period

1 they were Class B customers. The amount of \$92,950 was proposed to be allocated to these six
 2 customers through specific bill adjustments with recovery through 12 equal monthly payments.

3 OEB staff submitted that Horizon Utilities' specific disposition proposal was consistent with the
 4 methodology provided in the OEB's DVA Work Form for customer specific bill adjustments.

5 **Board Findings as per page 14 and 15 of the Decision**

6 *"The OEB approves the proposed allocation of \$92,950 from Global Adjustment balance to the*
 7 *six customers reclassified from Class B to A as follows:*

# of Former Class B Customer(s)		
Customer	% of kWh	Customer Specific GA Allocation for the Period Prior to becoming Class A
Customer 1	11.33%	\$10,535
Customer 2	14.32%	\$13,313
Customer 3	13.03%	\$12,113
Customer 4	20.40%	\$18,965
Customer 5	16.57%	\$15,405
Customer 6	24.33%	\$22,619
Total	100%	\$92,950

8
 9 *The OEB does not approve Horizon's proposed disposition of the Group 1 DVA balances over*
 10 *one year or in 12 monthly installments. Given the approved implementation date for 2017 rates*
 11 *is February 1, 2017, the OEB approves disposition of the Group 1 DVA balances over an 11-*
 12 *month period from February 1, 2017 to December 31, 2017 to align with Horizon's rate year.*

13 *The OEB directs Horizon to recalculate the DVA rate riders for inclusion in the draft rate order."*

14 Horizon Utilities has recalculated the DVA rate riders to dispose of the Group 1 DVA balances
 15 over an eleven-month period and has included the revised riders in its Proposed Tariff of Rate
 16 and Charges. This calculation is identified in Table 14.

1 **Table 14 – Calculation of the DVA Rate Riders over an Eleven-Month Period**

Rate Class		DVA Rate Rider 1 (all)				
		Full Year Billing Determinants	Disposition Amount	Recovery over 12 months	Recovery over 11 months	
RESIDENTIAL	kWh	1,602,300,014	(\$263,691)	(\$0.0002)	(\$0.0002)	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	595,106,735	(\$91,838)	(\$0.0002)	(\$0.0002)	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	4,982,540	(\$275,473)	(\$0.0553)	(\$0.0603)	\$/kW
LARGE USE (1)	kW	513,544	(\$37,284)	(\$0.0726)	(\$0.0792)	\$/kW
LARGE USE (2)	kW	1,952,976	(\$168,862)	(\$0.0865)	(\$0.0943)	\$/kW
UNMETERED SCATTERED LOAD	kWh	11,533,313	(\$1,745)	(\$0.0002)	(\$0.0002)	\$/kWh
SENTINEL LIGHTING	kW	1,234	(\$65)	(\$0.0530)	(\$0.0579)	\$/kW
STREET LIGHTING	kW	98,824	(\$5,321)	(\$0.0538)	(\$0.0587)	\$/kW
TOTAL			(\$844,280)			

Rate Class		DVA Rate Rider 2 (non-WMP)				
		Full Year Billing Determinants	Disposition Amount	Recovery over 12 months	Recovery over 11 months	
RESIDENTIAL	kWh	1,602,300,014	(\$3,939,015)	(\$0.0025)	(\$0.0027)	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	595,106,735	(\$1,462,981)	(\$0.0025)	(\$0.0027)	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	4,962,518	(\$4,447,920)	(\$0.8963)	(\$0.9778)	\$/kW
LARGE USE (1)	kW	393,114	(\$520,114)	(\$1.3231)	(\$1.4433)	\$/kW
LARGE USE (2)	kW	808,657	(\$936,318)	(\$1.1579)	(\$1.2631)	\$/kW
UNMETERED SCATTERED LOAD	kWh	11,533,313	(\$28,353)	(\$0.0025)	(\$0.0027)	\$/kWh
SENTINEL LIGHTING	kW	1,234	(\$1,063)	(\$0.8617)	(\$0.9401)	\$/kW
STREET LIGHTING	kW	98,824	(\$86,457)	(\$0.8749)	(\$0.9544)	\$/kW
TOTAL			(\$11,422,222)			

Rate Class		GA Rate Rider				
		Full Year Billing Determinants	Disposition Amount	Recovery over 12 months	Recovery over 11 months	
RESIDENTIAL	kWh	106,182,805	\$156,517	\$0.0015	\$0.0016	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	106,249,720	\$156,615	\$0.0015	\$0.0016	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kWh	1,462,139,066	\$2,155,238	\$0.0015	\$0.0016	\$/kWh
LARGE USE (1)	kWh	25,164,440	\$37,093	\$0.0015	\$0.0016	\$/kWh
LARGE USE (2)	kWh	4,789,874	\$7,060	\$0.0015	\$0.0016	\$/kWh
UNMETERED SCATTERED LOAD	kWh	394,534	\$582	\$0.0015	\$0.0016	\$/kWh
SENTINEL LIGHTING	kWh	4,428	\$7	\$0.0015	\$0.0016	\$/kWh
STREET LIGHTING	kWh	34,941,140	\$51,504	\$0.0015	\$0.0016	\$/kWh
TOTAL			\$2,564,617			

Rate Class		CBR				
		Full Year Billing Determinants	Disposition Amount	Recovery over 12 months	Recovery over 11 months	
RESIDENTIAL	kWh	1,602,300,014	\$455,886	\$0.0003	\$0.0003	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	595,106,735	\$169,320	\$0.0003	\$0.0003	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW - Class B Full Year 2015	kW	4,627,418	\$472,625	\$0.1021	\$0.1114	\$/kW
GENERAL SERVICE 50 TO 4,999 KW - New Class A Customers 2015	kW	242,413	\$4,624	\$0.0191	\$0.0208	\$/kW
LARGE USE (1)	kW	46,134	\$7,160	\$0.1552	\$0.1693	\$/kW
LARGE USE (2)	kW	39,028	\$1,363	\$0.0349	\$0.0381	\$/kW
UNMETERED SCATTERED LOAD	kWh	11,533,313	\$3,281	\$0.0003	\$0.0003	\$/kWh
SENTINEL LIGHTING	kW	1,234	\$123	\$0.0997	\$0.1088	\$/kW
STREET LIGHTING	kW	98,824	\$10,006	\$0.1013	\$0.1105	\$/kW
TOTAL			\$1,124,388			

Rate Class		Combined DVAs/CBR Rider for Tariff Sheet				
		Full Year Billing Determinants	Disposition Amount	Recovery over 12 months	Recovery over 11 months	
RESIDENTIAL	kWh	1,602,300,014	(\$3,746,821)	(\$0.0023)	(\$0.0026)	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	595,106,735	(\$1,385,499)	(\$0.0023)	(\$0.0025)	\$/kWh
UNMETERED SCATTERED LOAD	kWh	11,533,313	(\$26,817)	(\$0.0023)	(\$0.0025)	\$/kWh
SENTINEL LIGHTING	kW	1,234	(\$1,006)	(\$0.8150)	(\$0.8891)	\$/kW
STREET LIGHTING	kW	98,824	(\$81,772)	(\$0.8275)	(\$0.9027)	\$/kW

1 **IMPLEMENTATION**

2 Horizon Utilities proposed an effective date of January 1, 2017 for its revised 2017 rates. Horizon Utilities did not receive a decision
3 from the Board in time to implement its 2017 revised rates. In PO No. 2, the Board declared Horizon’s current rates interim as of
4 January 1, 2017 until such time as new rates were approved.

5 In its Decision, the OEB approved a January 1, 2017 effective date for Horizon Utilities’ new 2017 rates with an implementation date
6 of February 1, 2017. It directed Horizon Utilities to calculate the foregone revenue and associated rate riders to recover the difference
7 in revenue between the effective date of January 1, 2017 and the implementation date of February 1, 2017. The foregone revenue is
8 to be recovered from customers over the eleven-month period from February 1, 2017 to December 31, 2017.

9 Horizon Utilities calculates the foregone revenue equal to the difference between (i) distribution revenue for January 2016 using 2016
10 current approved distribution rates multiplied by Board-approved billing determinants and (ii) distribution revenue for January 2016
11 using proposed 2017 distribution rates multiplied by Board-approved billing determinants. The difference is a revenue shortfall of
12 \$16,127 as identified in Table 15.

13 **Table 15 – Foregone Revenue Calculation**

Class	January 2017 Billing Determinants				At 2016 Rates - before Tx Allowance				At 2017 Rates - before Tx Allowance				Foregone Fixed Revenue	Foregone Variable Revenue	Foregone Total Revenue
	kWh	kW	# Customers	# Connections	Monthly Fixed Charge Previous Year	Volumetric Charge Previous Year	Fixed Distribution Revenue	Variable Distribution Revenue	Monthly Fixed Charge	Volumetric Charge	Fixed Distribution Revenue	Variable Distribution Revenue			
Residential	144,558,912		223,241		\$18.80	\$0.0121	\$4,196,926	\$1,749,163	\$21.34	\$0.0081	\$4,763,957	\$1,170,927	(\$11,204)		(\$11,204)
GS < 50 kW	53,344,669		18,532		\$41.21	\$0.0106	\$763,690	\$565,453	\$41.42	\$0.0107	\$767,582	\$570,788	\$3,892	\$5,334	\$9,226
GS > 50 to 4999 kW	163,701,550	391,274	2,245		\$376.98	\$2.5413	\$846,346	\$994,344	\$378.88	\$2.5526	\$850,612	\$998,765	\$4,266	\$4,421	\$8,687
Standby	0	25,425			\$0.00	\$2.5413	\$0	\$64,613	\$0.00	\$2.5526	\$0	\$64,900	\$0	\$287	\$287
Large Use (1)	20,276,006	46,960	6		\$23,704.20	\$1.3985	\$142,225	\$65,673	\$23,798.52	\$1.4041	\$142,791	\$65,936	\$566	\$263	\$829
Large Use (2)	37,233,092	176,174	5		\$4,422.20	\$0.2609	\$22,111	\$45,964	\$5,600.32	\$0.3304	\$28,002	\$58,208	\$5,891	\$12,244	\$18,135
Sentinel Lights	40,338	124		392	\$5.45	\$14.9492	\$2,136	\$1,859	\$5.48	\$15.0244	\$2,148	\$1,869	\$12	\$9	\$21
Street Lighting	3,919,893	9,160		52,341	\$2.28	\$6.0733	\$119,338	\$55,630	\$2.15	\$5.7204	\$112,533	\$52,397	(\$6,804)	(\$3,232)	(\$10,037)
Unmetered and Scattered Load	917,510			3,026	\$8.44	\$0.0131	\$25,543	\$12,019	\$8.47	\$0.0132	\$25,634	\$12,111	\$91	\$92	\$183
	423,991,971	649,117	244,028	55,760			\$6,118,315	\$3,554,718			\$6,693,258	\$2,995,901	(\$3,292)	\$19,419	\$16,127

14

1 The foregone revenue rate rider was calculated using the Board-Approved February to December
 2 billing determinants. Due to the magnitude of the foregone revenue, Horizon Utilities proposes
 3 that the foregone revenue rate rider be calculated based on variable billing determinants.
 4 Disposition based on fixed billing determinants results in a recovery of \$26,693, as compared to
 5 a recovery of \$17,643 based on variable billing determinants as identified in Table 16 below.
 6 Further, the amount of the foregone revenue is too small to recover based on both variable and
 7 fixed billing determinants. The proposed foregone revenue rate rider is provided in Table 17
 8 below.

9 **Table 16 – Calculation of Foregone Revenue Rider**

Class	February - December 2017 Billing Determinants				Foregone Revenue Rider				
	kWh	kW	# Customers	# Connections	Foregone Revenue	100% Variable Rate Rider (4 decimal places)	100% Fixed Rate Rider/month (2 decimal places)	100% Variable Recovery	100% Fixed Recovery
Residential	1,495,163,384		2,465,818		(\$11,204)	\$0.0000	\$0.00	\$0	\$0
GS < 50 kW	538,689,511		204,247		\$9,226	\$0.0000	\$0.05	\$0	\$10,212
GS > 50 to 4999 kW	1,686,570,316	4,702,070	24,848		\$8,687	\$0.0018	\$0.35	\$8,464	\$8,697
Standby	0	283,874			\$287	\$0.0010	\$0.00	\$284	\$0
Large Use (1)	213,269,018	502,545	66		\$829	\$0.0016	\$12.56	\$804	\$829
Large Use (2)	352,352,368	1,885,676	55		\$18,135	\$0.0096	\$329.72	\$18,102	\$18,135
Sentinel Lights	360,226	1,011		4,280	\$21	\$0.0209	\$0.00	\$21	\$0
Street Lighting	35,731,661	100,730		575,599	(\$10,037)	(\$0.0996)	(\$0.02)	(\$10,033)	(\$11,512)
Unmetered and Scattered Load	10,033,491			33,245	\$183	\$0.0000	\$0.01	\$0	\$332
	4,332,169,975	7,475,906	2,695,035	613,124	\$16,127			\$17,643	\$26,693

10

11 **Table 17 – Proposed Foregone Revenue Rider**

Class	Rate Rider
Residential	\$0.0000
GS < 50 kW	\$0.0000
GS > 50 to 4999 kW	\$0.0018
Standby	\$0.0010
Large Use (1)	\$0.0016
Large Use (2)	\$0.0096
Sentinel Lights	\$0.0209
Street Lighting	(\$0.0996)
Unmetered and Scattered Load	\$0.0000

12

13 Horizon Utilities has calculated a foregone revenue rider to recover the difference in distribution
 14 revenue between the effective date of January 1, 2017 and the implementation date of February
 15 1, 2017, over an eleven-month period ending December 31, 2017.

1 **Board Findings – as per page 16 of the Decision**

2 *“Horizon is directed to file a draft rate order to reflect the findings of this Decision. The OEB*
3 *expects Horizon to file detailed supporting material including, but not limited to, a completed*
4 *version of the OEB’s revenue requirement work form showing the impact of the Decision on its*
5 *proposed revenue requirement, the allocation of the approved revenue requirement to the*
6 *classes, and the determination of the final rates, including bill impacts.”*

7 In filing this Draft Rate Order, Horizon Utilities has provided detailed supporting evidence,
8 including all relevant calculations showing the impact of the Board’s Decision on Horizon Utilities’
9 proposed revenue requirement, the allocation of the approved revenue requirement to the
10 classes, and the determination of the final rates, including bill impacts.

11 Horizon Utilities intends to implement these changes beginning February 1, 2017.

12 **CONCLUSION**

13 Horizon Utilities has fully complied with the Decision and has implemented all of the changes
14 directed by the Board in its Decision, with the exception of the implementation of the 2017
15 Stranded Meter Rate Rider, as discussed on pages 20-22. Details of the changes are discussed
16 above and further supported by the Appendices and live Excel workbooks accompanying this
17 Draft Rate Order. Horizon Utilities’ Service Revenue Requirement for the 2017 Rate Year is
18 \$120,460,134 and is summarized in Table 4.

19 Horizon Utilities has attached, as Appendix A, a Proposed Tariff of Rates and Charges prepared
20 on the basis that Horizon Utilities’ new 2017 rates will be effective January 1, 2017 and
21 implemented as of February 1, 2017. Horizon Utilities has attached the customer bill impacts as
22 Appendix B. Horizon Utilities current rates (i.e., 2016) have been declared interim effective
23 January 1, 2017, and a foregone revenue and rate rider has been calculated to recover the
24 difference in revenue collected between the effective date of January 1, 2017 and the
25 implementation date of February 1, 2017. The foregone revenue is to be recovered from
26 customers over the eleven-month period from February 1, 2017 to December 31, 2017.

1 **ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 19th DAY OF JANUARY, 2017.**

2

3

Original Signed by Indy J. Butany-DeSouza

4

Indy J. Butany-DeSouza, MBA

5

Vice-President, Regulatory Affairs

6

Horizon Utilities Corporation

Appendix A: Proposed Tariff of Rates and Charges

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017
Implementation Date February 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	\$	21.34
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	0.0081
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0026)
Rate Rider for Disposition of Global Adjustment (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0016
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	0.0021
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 Date January 1, 2017
Implementation Date February 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 Date January 1, 2017
Implementation Date February 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	\$	41.42
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	0.0107
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0025)
Rate Rider for Disposition of Global Adjustment (2017) – effective until December 31, 2017		
Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0016
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	0.0021
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 Date January 1, 2017
Implementation Date February 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	\$	378.88
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2017	\$	3.46
Distribution Volumetric Rate	\$/kW	2.5526
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0603)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(0.9778)
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	0.1114
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	0.0208
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	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0018
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 (Class A Customers)	\$/kWh	0.0032
Wholesale Market Service Rate (Class B Customers)	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
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 Date January 1, 2017
Implementation Date February 1, 2017

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

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	\$	23,798.52
Distribution Volumetric Rate	\$/kW	1.4041
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0792)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(1.4433)
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	0.1693
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	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0016
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 (Class A Customers)	\$/kWh	0.0032
Wholesale Market Service Rate (Class B Customers)	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
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 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	\$	5,600.32
Distribution Volumetric Rate	\$/kW	0.3304
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.0943)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017 Not Applicable for Wholesale Market Participants	\$/kW	(1.2631)
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	0.0381
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	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0096
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 (Class A Customers)	\$/kWh	0.0032
Wholesale Market Service Rate (Class B Customers)	\$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
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 Date January 1, 2017
Implementation Date February 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)	\$	8.47
Distribution Volumetric Rate	\$/kWh	0.0132
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kWh	(0.0025)
Rate Rider for Disposition of Global Adjustment Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0016
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	0.0021
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 Date January 1, 2017
Implementation Date February 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)	\$	5.48
Distribution Volumetric Rate	\$/kW	15.0244
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.8891)
Rate Rider for Disposition of Global Adjustment Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0209
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	0.0021
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 Date January 1, 2017
Implementation Date February 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.

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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)	\$	2.15
Distribution Volumetric Rate	\$/kW	5.7204
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Accounts (2017) – effective until December 31, 2017	\$/kW	(0.9027)
Rate Rider for Disposition of Global Adjustment Applicable only for Non-RPP Class B Consumers	\$/kWh	0.0016
Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	(0.0996)
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	0.0021
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 Date January 1, 2017
Implementation Date February 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.

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

Rate Rider for Recovery of Foregone Revenue – effective until December 31, 2017	\$/kW	0.0010
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	2.5526
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	1.4041
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	0.3304

Horizon Utilities Corporation

PROPOSED TARIFF OF RATES AND CHARGES

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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.

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 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
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

Issued February 1, 2017

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

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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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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: 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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	100	\$ 0.0121	\$ 1.21	\$ 0.0081	\$ 0.81	-\$ 0.40	-33.06%
Foregone Revenue 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		\$ 22.94	\$ 2.14	10.29%
Deferral/Variance Account	per kWh	100	\$ 0.0003	\$ 0.03	-\$ 0.0026	-\$ 0.26	-\$ 0.29	-887.35%
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		\$ 23.90	\$ 1.85	8.38%
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		\$ 25.28	\$ 1.81	7.71%
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	\$ 0.0021	\$ 0.22	\$ 0.08	61.54%
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		\$ 37.42	\$ 1.89	5.33%
HST			13%	\$ 4.62	13%	\$ 4.86	\$ 0.25	5.33%
Total Bill (including HST)				\$ 40.15		\$ 42.28	\$ 2.14	5.33%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 2.99	-\$ 2.99	
Total Bill on TOU (including OREC)				\$ 40.15		\$ 39.29	-\$ 0.86	-2.13%
Total Bill on RPP (before Taxes)				\$ 34.64		\$ 36.54	\$ 1.89	5.46%
HST			13%	\$ 4.50	13%	\$ 4.75	\$ 0.25	5.46%
Total Bill (including HST)				\$ 39.15		\$ 41.29	\$ 2.14	5.46%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 2.92	-\$ 2.92	
Total Bill on RPP (including OREC)				\$ 39.15		\$ 38.36	-\$ 0.78	-2.00%

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	200	\$ 0.0121	\$ 2.42	\$ 0.0081	\$ 1.62	-\$ 0.80	-33.06%
Foregone Revenue 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		\$ 23.75		\$ 1.74	7.91%
Deferral/Variance Account	per kWh	200	\$ 0.0003	\$ 0.07	-\$ 0.0026	-\$ 0.52	-\$ 0.59	-887.35%
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		\$ 24.88		\$ 1.15	4.86%
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		\$ 27.64		\$ 1.08	4.06%
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	\$ 0.0021	\$ 0.44	\$ 0.17	61.54%
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		\$ 51.67		\$ 1.25	2.47%
HST		13%	\$ 6.56		\$ 6.72		\$ 0.16	2.47%
Total Bill (including HST)			\$ 56.98		\$ 58.39		\$ 1.41	2.47%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 4.13		-\$ 4.13	
Total Bill on TOU (including OREC)			\$ 56.98		\$ 54.25		-\$ 2.73	-4.79%
Total Bill on RPP (before Taxes)			\$ 48.66		\$ 49.90		\$ 1.25	2.56%
HST		13%	\$ 6.33		\$ 6.49		\$ 0.16	2.56%
Total Bill (including HST)			\$ 54.98		\$ 56.39		\$ 1.41	2.56%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 3.99		-\$ 3.99	
Total Bill on RPP (including OREC)			\$ 54.98		\$ 52.40		-\$ 2.59	-4.70%

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	219	\$ 0.0121	\$ 2.65	\$ 0.0081	\$ 1.77	-\$ 0.88	-33.06%
Foregone Revenue 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		\$ 23.90		\$ 1.66	7.48%
Deferral/Variance Account	per kWh	219	\$ 0.0003	\$ 0.07	-\$ 0.0026	-\$ 0.57	-\$ 0.64	-887.35%
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	per kWh	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		\$ 25.07		\$ 1.02	4.25%
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		\$ 28.09		\$ 0.94	3.46%
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	\$ 0.0021	\$ 0.48	\$ 0.18	61.54%
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		\$ 54.38		\$ 1.12	2.11%
HST	13%		\$ 6.92		\$ 7.07		\$ 0.15	2.11%
Total Bill (including HST)			\$ 60.18		\$ 61.45		\$ 1.27	2.11%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 4.35		-\$ 4.35	
Total Bill on TOU (including OREC)			\$ 60.18		\$ 57.10		-\$ 3.08	-5.12%
Total Bill on RPP (before Taxes)			\$ 51.32		\$ 52.44		\$ 1.12	2.19%
HST	13%		\$ 6.67		\$ 6.82		\$ 0.15	2.19%
Total Bill (including HST)			\$ 57.99		\$ 59.26		\$ 1.27	2.19%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 4.20		-\$ 4.20	
Total Bill on RPP (including OREC)			\$ 57.99		\$ 55.06		-\$ 2.93	-5.05%

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0121	\$ 6.05	\$ 0.0081	\$ 4.05	-\$ 2.00	-33.06%
Foregone Revenue 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		\$ 26.18	\$ 0.54	2.11%
Deferral/Variance Account	per kWh	500	\$ 0.0003	\$ 0.17	-\$ 0.0026	-\$ 1.30	-\$ 1.47	-887.35%
Deferral/Variance Account	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	1575	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	Monthly	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		\$ 27.82	-\$ 0.93	-3.22%
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		\$ 34.72	-\$ 1.11	-3.10%
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	\$ 0.0021	\$ 1.09	\$ 0.42	61.54%
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	-0.73%
HST		13%	\$ 12.37		13%	\$ 12.27	-\$ 0.09	-0.73%
Total Bill (including HST)			\$ 107.48		\$ 106.69	-\$ 0.79	-0.73%	
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 7.55	-\$ 7.55		
Total Bill on TOU (including OREC)			\$ 107.48		\$ 99.14	-\$ 8.34	-7.76%	
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		\$ 101.70	-\$ 0.79	-0.77%	
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 7.20	-\$ 7.20		
Total Bill on RPP (including OREC)			\$ 102.49		\$ 94.50	-\$ 7.99	-7.79%	

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly 1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kWh 750	\$ 0.0121	\$ 9.08	\$ 0.0081	\$ 6.08	-\$ 3.00	-33.06%
Foregone Revenue 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		\$ 28.21	-\$ 0.46	-1.60%
Deferral/Variance Account Disposition Rate Rider	per kWh 750	\$ 0.0003	\$ 0.25	-\$ 0.0026	\$ 1.95	-\$ 2.20	-887.35%
Deferral/Variance Account Disposition Rate Rider 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		\$ 30.27	-\$ 2.66	-8.07%
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		\$ 40.62	-\$ 2.94	-6.75%
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	\$ 0.0021	\$ 1.63	\$ 0.62	61.54%
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		\$ 130.05	-\$ 2.32	-1.75%
HST	13%	\$ 17.21		13%	\$ 16.91	-\$ 0.30	-1.75%
Total Bill (including HST)			\$ 149.57		\$ 146.95	-\$ 2.62	-1.75%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 10.40	-\$ 10.40	
Total Bill on TOU (including OREC)			\$ 149.57		\$ 136.55	-\$ 13.02	-8.71%
Total Bill on RPP (before Taxes)			\$ 128.43		\$ 126.12	-\$ 2.32	-1.80%
HST	13%	\$ 16.70		13%	\$ 16.40	-\$ 0.30	-1.80%
Total Bill (including HST)			\$ 145.13		\$ 142.51	-\$ 2.62	-1.80%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 10.09	-\$ 10.09	
Total Bill on RPP (including OREC)			\$ 145.13		\$ 132.42	-\$ 12.71	-8.76%

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly 1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh 1000	\$ 0.0121	\$ 12.10	\$ 0.0081	\$ 8.10	-\$ 4.00	-33.06%
Foregone Revenue 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		\$ 30.23	-\$ 1.46	-4.61%
Deferral/Variance Account	per kWh 1000	\$ 0.0003	\$ 0.33	-\$ 0.0026	-\$ 2.60	-\$ 2.93	-887.35%
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	per kWh 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		\$ 32.72	-\$ 4.39	-11.83%
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		\$ 46.52	-\$ 4.76	-9.29%
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	\$ 0.0021	\$ 2.18	\$ 0.83	61.54%
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		\$ 165.67	-\$ 3.93	-2.32%
HST	13%	\$ 22.05	\$ 22.05	13%	\$ 21.54	-\$ 0.51	-2.32%
Total Bill (including HST)			\$ 191.65		\$ 187.21	-\$ 4.45	-2.32%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 13.25	-\$ 13.25	
Total Bill on TOU (including OREC)			\$ 191.65		\$ 173.95	-\$ 17.70	-9.24%
Total Bill on RPP (before Taxes)			\$ 167.97		\$ 164.03	-\$ 3.93	-2.34%
HST	13%	\$ 21.84	\$ 21.84	13%	\$ 21.32	-\$ 0.51	-2.34%
Total Bill (including HST)			\$ 189.80		\$ 185.35	-\$ 4.45	-2.34%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 13.12	-\$ 13.12	
Total Bill on RPP (including OREC)			\$ 189.80		\$ 172.23	-\$ 17.57	-9.26%

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly 1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh 1500	\$ 0.0121	\$ 18.15	\$ 0.0081	\$ 12.15	-\$ 6.00	-33.06%
Foregone Revenue 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		\$ 34.28	-\$ 3.46	-9.17%
Deferral/Variance Account	per kWh 1500	\$ 0.0003	\$ 0.50	-\$ 0.0026	-\$ 3.90	-\$ 4.40	-887.35%
Disposition Rate Rider	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		\$ 37.62	-\$ 7.86	-17.27%
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		\$ 58.32	-\$ 8.42	-12.61%
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	\$ 0.0021	\$ 3.27	\$ 1.25	61.54%
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		\$ 236.92	-\$ 7.17	-2.94%
HST	13%	\$ 31.73		13%	\$ 30.80	-\$ 0.93	-2.94%
Total Bill (including HST)			\$ 275.82		\$ 267.72	-\$ 8.10	-2.94%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 18.95	-\$ 18.95	
Total Bill on TOU (including OREC)			\$ 275.82		\$ 248.77	-\$ 27.06	-9.81%
Total Bill on RPP (before Taxes)			\$ 247.03		\$ 239.86	-\$ 7.17	-2.90%
HST	13%	\$ 32.11		13%	\$ 31.18	-\$ 0.93	-2.90%
Total Bill (including HST)			\$ 279.15		\$ 271.04	-\$ 8.10	-2.90%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 19.19	-\$ 19.19	
Total Bill on RPP (including OREC)			\$ 279.15		\$ 251.85	-\$ 27.29	-9.78%

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	\$ 21.34	\$ 21.34	\$ 2.54	13.51%
Stranded Meter Rate Adder	Monthly 1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh 2000	\$ 0.0121	\$ 24.20	\$ 0.0081	\$ 16.20	-\$ 8.00	-33.06%
Foregone Revenue 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		\$ 38.33	-\$ 5.46	-12.47%
Deferral/Variance Account	per kWh 2000	\$ 0.0003	\$ 0.66	-\$ 0.0026	-\$ 5.20	-\$ 5.86	-887.35%
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	per kWh 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		\$ 42.52	-\$ 11.32	-21.03%
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		\$ 70.13	-\$ 12.07	-14.68%
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	\$ 0.0021	\$ 4.36	\$ 1.66	61.54%
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		\$ 308.17	-\$ 10.41	-3.27%
HST		13%	\$ 41.42	13%	\$ 40.06	-\$ 1.35	-3.27%
Total Bill (including HST)			\$ 360.00		\$ 348.23	-\$ 11.76	-3.27%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 24.65	-\$ 24.65	
Total Bill on TOU (including OREC)			\$ 360.00		\$ 323.58	-\$ 36.42	-10.12%
Total Bill on RPP (before Taxes)			\$ 326.10		\$ 315.69	-\$ 10.41	-3.19%
HST		13%	\$ 42.39	13%	\$ 41.04	-\$ 1.35	-3.19%
Total Bill (including HST)			\$ 368.49		\$ 356.73	-\$ 11.76	-3.19%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 25.26	-\$ 25.26	
Total Bill on RPP (including OREC)			\$ 368.49		\$ 331.48	-\$ 37.02	-10.05%

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	\$ 41.42	\$ 41.42	\$ 0.21	0.51%
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	\$ 0.0107	\$ 10.70	\$ 0.10	0.94%
Foregone Revenue 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		\$ 54.53	\$ 0.30	0.55%	
Deferral/Variance Account	per kWh	1000	\$ 0.0003	\$ 0.33	-\$ 0.0025	-\$ 2.50	-\$ 2.83	-857.07%
Deferral/Variance Account	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
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	per kWh	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		\$ 57.12	-\$ 2.53	-4.24%	
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		\$ 69.36	-\$ 2.87	-3.97%	
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	\$ 0.0021	\$ 2.18	\$ 0.83	61.54%
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		\$ 195.51	-\$ 2.04	-1.03%	
HST	13%		\$ 25.68	13%	\$ 25.42	-\$ 0.26	-1.03%	
Total Bill (including HST)			\$ 223.23		\$ 220.93	-\$ 2.30	-1.03%	
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 15.64	-\$ 15.64		
Total Bill on TOU (including OREC)			\$ 223.23		\$ 205.29	-\$ 17.94	-8.04%	
Total Bill on RPP (before Taxes)			\$ 193.21		\$ 191.17	-\$ 2.04	-1.05%	
HST	13%		\$ 25.12	13%	\$ 24.85	-\$ 0.26	-1.05%	
Total Bill (including HST)			\$ 218.32		\$ 216.02	-\$ 2.30	-1.05%	
Ontario Rebate for Electricity Consumers ("OREC")			\$ -		-\$ 15.29	-\$ 15.29		
Total Bill on RPP (including OREC)			\$ 218.32		\$ 200.73	-\$ 17.59	-8.06%	

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	\$ 41.42	\$ 41.42	\$ 0.21	0.51%
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	\$ 0.0107	\$ 21.40	\$ 0.20	0.94%
Foregone Revenue 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	\$ 64.83	\$ 65.23	\$ 65.23	\$ 0.40	0.62%
Deferral/Variance Account	per kWh	2000	\$ 0.0003	\$ 0.66	\$ -0.0025	\$ 5.00	\$ -5.66	-857.07%
Disposition Rate Rider	1575	2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	\$ -	0.00%
Line Losses on Cost of Power	Monthly	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	\$ 74.88	\$ 69.62	\$ 69.62	\$ -5.26	-7.03%
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	\$ 100.04	\$ 94.11	\$ 94.11	\$ -5.93	-5.93%
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	\$ 0.0021	\$ 4.36	\$ 1.66	61.54%
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	\$ 350.43	\$ 346.16	\$ 346.16	\$ -4.27	-1.22%
HST			13%	\$ 45.56	13%	\$ 45.00	\$ -0.56	-1.22%
Total Bill (including HST)			\$ 395.98	\$ 395.98	\$ 391.16	\$ 391.16	\$ -4.83	-1.22%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -	\$ -	\$ -27.69	\$ -27.69	\$ -27.69	
Total Bill on TOU (including OREC)			\$ 395.98	\$ 395.98	\$ 363.46	\$ 363.46	\$ -32.52	-8.21%
Total Bill on RPP (before Taxes)			\$ 355.25	\$ 355.25	\$ 350.98	\$ 350.98	\$ -4.27	-1.20%
HST			13%	\$ 46.18	13%	\$ 45.63	\$ -0.56	-1.20%
Total Bill (including HST)			\$ 401.43	\$ 401.43	\$ 396.60	\$ 396.60	\$ -4.83	-1.20%
Ontario Rebate for Electricity Consumers ("OREC")			\$ -	\$ -	\$ -28.08	\$ -28.08	\$ -28.08	
Total Bill on RPP (including OREC)			\$ 401.43	\$ 401.43	\$ 368.52	\$ 368.52	\$ -32.90	-8.20%

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	\$ 41.42	\$ 41.42	\$ 0.21	0.51%
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	\$ 0.0107	\$ 53.50	\$ 0.50	0.94%
Foregone Revenue 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		\$ 97.33	\$ 0.70	0.72%
Deferral/Variance Account	per kWh	5000	\$ 0.0003	\$ 1.65	-\$ 0.0025	-\$ 12.50	-\$ 14.15	-857.07%
Deferral/Variance Account	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition Rate Rider	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	per kWh	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		\$ 107.11	-\$ 13.45	-11.16%
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		\$ 168.35	-\$ 15.13	-8.25%
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	\$ 0.0021	\$ 10.90	\$ 4.15	61.54%
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		\$ 798.09	-\$ 10.98	-1.36%
HST			13%	\$ 105.18		\$ 103.75	-\$ 1.43	-1.36%
Total Bill (including HST)				\$ 914.24		\$ 901.84	-\$ 12.40	-1.36%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 63.85	-\$ 63.85	
Total Bill on TOU (including OREC)				\$ 914.24		\$ 837.99	-\$ 76.25	-8.34%
Total Bill on RPP (before Taxes)				\$ 841.36		\$ 830.39	-\$ 10.98	-1.30%
HST			13%	\$ 109.38		\$ 107.95	-\$ 1.43	-1.30%
Total Bill (including HST)				\$ 950.74		\$ 938.34	-\$ 12.40	-1.30%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 66.43	-\$ 66.43	
Total Bill on RPP (including OREC)				\$ 950.74		\$ 871.91	-\$ 78.84	-8.29%

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	\$ 41.42	\$ 41.42	\$ 0.21	0.51%
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	\$ 0.0107	\$ 107.00	\$ 1.00	0.94%
Foregone Revenue 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		\$ 150.83	\$ 1.20	0.80%
Deferral/Variance Account	per kWh	10000	\$ 0.0003	\$ 3.30	-\$ 0.0025	-\$ 25.00	-\$ 28.30	-857.07%
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	Monthly	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		\$ 169.61	-\$ 27.10	-13.78%
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		\$ 292.08	-\$ 30.46	-9.44%
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	\$ 0.0021	\$ 21.80	\$ 8.30	61.54%
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		\$ 1,551.30	-\$ 22.15	-1.41%
HST			13%	\$ 204.55		\$ 201.67	-\$ 2.88	-1.41%
Total Bill (including HST)				\$ 1,778.01		\$ 1,752.97	-\$ 25.03	-1.41%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 124.10	-\$ 124.10	
Total Bill on TOU (including OREC)				\$ 1,778.01		\$ 1,628.87	-\$ 149.14	-8.39%
Total Bill on RPP (before Taxes)				\$ 1,651.56		\$ 1,629.40	-\$ 22.15	-1.34%
HST			13%	\$ 214.70		\$ 211.82	-\$ 2.88	-1.34%
Total Bill (including HST)				\$ 1,866.26		\$ 1,841.23	-\$ 25.03	-1.34%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 130.35	-\$ 130.35	
Total Bill on RPP (including OREC)				\$ 1,866.26		\$ 1,710.87	-\$ 155.39	-8.33%

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	\$ 41.42	\$ 41.42	\$ 0.21	0.51%
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	\$ 0.0107	\$ 160.50	\$ 1.50	0.94%
Foregone Revenue 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		\$ 204.33	\$ 1.70	0.84%
Deferral/Variance Account	per kWh	15000	\$ 0.0003	\$ 4.95	-\$ 0.0025	-\$ 37.50	-\$ 42.45	-857.07%
Disposition Rate Rider	1575	15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Low Voltage Service Charge	per kWh	15000	\$ 0.00006	\$ 0.90	\$ 0.00006	\$ 0.90	\$ -	0.00%
Line Losses on Cost of Power	Monthly	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		\$ 232.10	-\$ 40.75	-14.94%
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		\$ 415.81	-\$ 45.79	-9.92%
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	\$ 0.0021	\$ 32.69	\$ 12.45	61.54%
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		\$ 2,304.52	-\$ 33.33	-1.43%
HST			13%	\$ 303.92		\$ 299.59	-\$ 4.33	-1.43%
Total Bill (including HST)				\$ 2,641.78		\$ 2,604.11	-\$ 37.66	-1.43%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 184.36	-\$ 184.36	
Total Bill on TOU (including OREC)				\$ 2,641.78		\$ 2,419.75	-\$ 222.03	-8.40%
Total Bill on RPP (before Taxes)				\$ 2,461.75		\$ 2,428.42	-\$ 33.33	-1.35%
HST			13%	\$ 320.03		\$ 315.70	-\$ 4.33	-1.35%
Total Bill (including HST)				\$ 2,781.78		\$ 2,744.12	-\$ 37.66	-1.35%
Ontario Rebate for Electricity Consumers ("OREC")				\$ -		-\$ 194.27	-\$ 194.27	
Total Bill on RPP (including OREC)				\$ 2,781.78		\$ 2,549.84	-\$ 231.94	-8.34%

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	\$ 378.88	\$ 378.88	\$ 1.90	0.50%
Stranded Meter Rate Adder	Monthly 1	\$ 3.50	\$ 3.50	\$ 3.46	\$ 3.46	-\$ 0.04	-1.14%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW 100	\$ 2.5413	\$ 254.13	\$ 2.5526	\$ 255.26	\$ 1.13	0.44%
Foregone Revenue Rider	per kW 100	\$ -	\$ -	\$ 0.0018	\$ 0.18	\$ 0.18	
LRAM & SSM Rate Rider	per kW 100	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 100	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 634.61		\$ 637.78	\$ 3.17	0.50%
Deferral/Variance Account	per kW 100	\$ 0.4324	\$ 43.24	-\$ 0.0603	-\$ 6.03	-\$ 49.27	-113.95%
Deferral/Variance Account	per kW 100	\$ 0.3089	\$ 30.89	-\$ 0.8664	-\$ 86.64	-\$ 55.75	180.45%
1575	per kW 100	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW 100	\$ 0.02169	\$ 2.17	\$ 0.02169	\$ 2.17	\$ -	0.00%
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		\$ 749.06	-\$ 101.84	-11.97%
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		\$ 1,218.40	-\$ 115.29	-8.64%
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	\$ 0.0021	\$ 95.90	\$ 36.53	61.54%
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		\$ 6,758.15	-\$ 78.76	-1.15%
HST	13%		\$ 888.80	13%	\$ 878.56	-\$ 10.24	-1.15%
Total Bill (including HST)			\$ 7,725.71		\$ 7,636.71	-\$ 89.00	-1.15%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 7,725.71		\$ 7,636.71	-\$ 89.00	-1.15%
Total Bill on RPP (before Taxes)			\$ 7,226.45		\$ 7,147.69	-\$ 78.76	-1.09%
HST	13%		\$ 939.44	13%	\$ 929.20	-\$ 10.24	-1.09%
Total Bill (including HST)			\$ 8,165.89		\$ 8,076.89	-\$ 89.00	-1.09%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 8,165.89		\$ 8,076.89	-\$ 89.00	-1.09%

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	\$ 378.88	\$ 378.88	\$ 1.90	0.50%
Stranded Meter Rate Adder	Monthly 1	\$ 3.50	\$ 3.50	\$ 3.46	\$ 3.46	-\$ 0.04	-1.14%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW 250	\$ 2.5413	\$ 635.33	\$ 2.5526	\$ 638.15	\$ 2.82	0.44%
Foregone Revenue Rider	per kW 250	\$ -	\$ -	\$ 0.0018	\$ 0.45	\$ 0.45	
LRAM & SSM Rate Rider	per kW 250	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 250	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,015.81		\$ 1,020.94	\$ 5.13	0.51%
Deferral/Variance Account	per kW 250	\$ 0.4324	\$ 108.09	-\$ 0.0603	-\$ 15.08	-\$ 123.16	-113.95%
Deferral/Variance Account	per kW 250	\$ 0.3089	\$ 77.23	-\$ 0.8664	-\$ 216.60	-\$ 139.37	180.45%
1575	per kW 250	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW 250	\$ 0.02169	\$ 5.42	\$ 0.02169	\$ 5.42	\$ -	0.00%
Line Losses on Cost of Power	per kW 250	\$ 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		\$ 1,299.14	-\$ 257.40	-16.54%
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		\$ 2,472.49	-\$ 291.03	-10.53%
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	\$ 0.0021	\$ 239.75	\$ 91.34	61.54%
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		\$ 16,321.49	-\$ 199.69	-1.21%
HST		13%	\$ 2,147.75	13%	\$ 2,121.79	-\$ 25.96	-1.21%
Total Bill (including HST)			\$ 18,668.93		\$ 18,443.28	-\$ 225.65	-1.21%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 18,668.93		\$ 18,443.28	-\$ 225.65	-1.21%
Total Bill on RPP (before Taxes)			\$ 17,515.28		\$ 17,315.59	-\$ 199.69	-1.14%
HST		13%	\$ 2,276.99	13%	\$ 2,251.03	-\$ 25.96	-1.14%
Total Bill (including HST)			\$ 19,792.26		\$ 19,566.61	-\$ 225.65	-1.14%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 19,792.26		\$ 19,566.61	-\$ 225.65	-1.14%

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	\$ 378.88	\$ 378.88	\$ 1.90	0.50%
Stranded Meter Rate Adder	Monthly 1	\$ 3.50	\$ 3.50	\$ 3.46	\$ 3.46	-\$ 0.04	-1.14%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW 350	\$ 2.5413	\$ 889.46	\$ 2.5526	\$ 893.41	\$ 3.95	0.44%
Foregone Revenue Rider	per kW 350	\$ -	\$ -	\$ 0.0018	\$ 0.63	\$ 0.63	
LRAM & SSM Rate Rider	per kW 350	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 350	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,269.94		\$ 1,276.38	\$ 6.45	0.51%
Deferral/Variance Account	per kW 350	\$ 0.4324	\$ 151.33	-\$ 0.0603	-\$ 21.11	-\$ 172.43	-113.95%
Deferral/Variance Account	per kW 350	-\$ 0.3089	-\$ 108.13	-\$ 0.8664	-\$ 303.24	-\$ 195.11	180.45%
1575	per kW 350	\$ -	\$ -	\$ -	\$ -	\$ -	
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		\$ 1,665.86	-\$ 361.10	-17.81%
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		\$ 3,308.55	-\$ 408.18	-10.98%
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	\$ 0.0021	\$ 335.66	\$ 127.87	61.54%
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		\$ 22,697.04	-\$ 280.31	-1.22%
HST		13%	\$ 2,987.06	13%	\$ 2,950.62	-\$ 36.44	-1.22%
Total Bill (including HST)			\$ 25,964.41		\$ 25,647.66	-\$ 316.75	-1.22%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 25,964.41		\$ 25,647.66	-\$ 316.75	-1.22%
Total Bill on RPP (before Taxes)			\$ 24,374.50		\$ 24,094.18	-\$ 280.31	-1.15%
HST		13%	\$ 3,168.68	13%	\$ 3,132.24	-\$ 36.44	-1.15%
Total Bill (including HST)			\$ 27,543.18		\$ 27,226.43	-\$ 316.75	-1.15%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 27,543.18		\$ 27,226.43	-\$ 316.75	-1.15%

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	\$ 378.88	\$ 378.88	\$ 1.90	0.50%
Stranded Meter Rate Adder	Monthly	1	\$ 3.50	\$ 3.50	\$ 3.46	\$ 3.46	-\$ 0.04	-1.14%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	2000	\$ 2.5413	\$ 5,082.60	\$ 2.5526	\$ 5,105.20	\$ 22.60	0.44%
Foregone Revenue Rider	per kW	2000	\$ -	\$ -	\$ 0.0018	\$ 3.60	\$ 3.60	
LRAM & SSM Rate Rider	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 5,463.08		\$ 5,491.14	\$ 28.06	0.51%
Deferral/Variance Account	per kW	2000	\$ 0.4324	\$ 864.72	-\$ 0.0603	-\$ 120.60	-\$ 985.32	-113.95%
Deferral/Variance Account	per kW	2000	\$ 0.3089	\$ 617.87	-\$ 0.8664	-\$ 1,732.80	-\$ 1,114.93	180.45%
1575	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW	2000	\$ 0.02169	\$ 43.38	\$ 0.02169	\$ 43.38	\$ -	0.00%
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		\$ 7,716.71	-\$ 2,072.19	-21.17%
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		\$ 17,103.51	-\$ 2,341.23	-12.04%
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	\$ 0.0021	\$ 1,918.04	\$ 730.68	61.54%
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		\$ 127,893.76	-\$ 1,610.55	-1.24%
HST			13%	\$ 16,835.56		\$ 16,626.19	-\$ 209.37	-1.24%
Total Bill (including HST)				\$ 146,339.86		\$ 144,519.94	-\$ 1,819.92	-1.24%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$ 146,339.86		\$ 144,519.94	-\$ 1,819.92	-1.24%
Total Bill on RPP (before Taxes)				\$ 137,551.60		\$ 135,941.06	-\$ 1,610.55	-1.17%
HST			13%	\$ 17,881.71		\$ 17,672.34	-\$ 209.37	-1.17%
Total Bill (including HST)				\$ 155,433.31		\$ 153,613.39	-\$ 1,819.92	-1.17%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$ 155,433.31		\$ 153,613.39	-\$ 1,819.92	-1.17%

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** **May 1 - October 31**
1,760,000 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	\$ 378.88	\$ 378.88	\$ 1.90	0.50%
Stranded Meter Rate Adder	Monthly 1	\$ 3.50	\$ 3.50	\$ 3.46	\$ 3.46	-\$ 0.04	-1.14%
Smart Meter Incremental Revenue	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW 4000	\$ 2.5413	\$ 10,165.20	\$ 2.5526	\$ 10,210.40	\$ 45.20	0.44%
Foregone Revenue Rider	per kW 4000	\$ -	\$ -	\$ 0.0018	\$ 7.20	\$ 7.20	
LRAM & SSM Rate Rider	per kW 4000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 4000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 10,545.68		\$ 10,599.94	\$ 54.26	0.51%
Deferral/Variance Account	per kW 4000	\$ 0.4324	\$ 1,729.43	-\$ 0.0603	-\$ 241.20	-\$ 1,970.63	-113.95%
Deferral/Variance Account 1575	per kW 4000	\$ 0.3089	\$ 1,235.73	-\$ 0.8664	-\$ 3,465.60	-\$ 2,229.87	180.45%
Low Voltage Service Charge	per kW 4000	\$ 0.02169	\$ 86.76	\$ 0.02169	\$ 86.76	\$ -	0.00%
Line Losses on Cost of Power	66,704.00	\$ 0.1210	\$ 8,071.18	\$ 0.1210	\$ 8,071.18	\$ -	0.00%
Smart Meter Entity Charge	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19,197.32		\$ 15,051.08	-\$ 4,146.24	-21.60%
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		\$ 33,824.68	-\$ 4,684.32	-12.16%
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	\$ 0.0021	\$ 3,836.08	\$ 1,461.36	61.54%
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		\$ 255,404.92	-\$ 3,222.95	-1.25%
HST		13%	\$ 33,621.62	13%	\$ 33,202.64	-\$ 418.98	-1.25%
Total Bill (including HST)			\$ 292,249.50		\$ 288,607.56	-\$ 3,641.94	-1.25%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 292,249.50		\$ 288,607.56	-\$ 3,641.94	-1.25%
Total Bill on RPP (before Taxes)			\$ 274,735.97		\$ 271,513.02	-\$ 3,222.95	-1.17%
HST		13%	\$ 35,715.68	13%	\$ 35,296.69	-\$ 418.98	-1.17%
Total Bill (including HST)			\$ 310,451.65		\$ 306,809.71	-\$ 3,641.94	-1.17%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 310,451.65		\$ 306,809.71	-\$ 3,641.94	-1.17%

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

Customer Class: **Large Use** 1
 TOU / non-TOU: **non-TOU**

Consumption		5,000 kW	2,555,000 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	\$ 23,704.20	\$ 23,704.20	\$ 23,798.52	\$ 23,798.52	\$ 94.32	0.40%
Smart Meter Rate Adder	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Meter Incremental Revenue	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of Green Energy Act	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	\$ 1.3985	\$ 6,992.50	\$ 1.4041	\$ 7,020.50	\$ 28.00	0.40%
Foregone Revenue Rider	per kW	\$ -	\$ -	\$ 0.0016	\$ 8.00	\$ 8.00	-
LRAM & SSM Rate Rider	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Rate Rider for Tax Change	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 30,696.70		\$ 30,827.02	\$ 130.32	0.42%
Deferral/Variance Account	per kW	\$ 0.5907	\$ 2,953.57	\$ 0.0792	\$ 396.00	\$ -3,349.57	-113.41%
Global Adjustment Sub-Account 1575	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Deferral/Variance Account	per kW	\$ 0.4495	\$ 2,247.47	\$ 1.4433	\$ 7,216.50	\$ -4,969.03	221.10%
Disposition Rate Rider	per kW	\$ 0.02492	\$ 124.60	\$ 0.02492	\$ 124.60	\$ -	0.00%
Low Voltage Service Charge	per kW	\$ 0.1210	\$ 1,854.93	\$ 0.1210	\$ 1,854.93	\$ -	0.00%
Line Losses on Cost of Power	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Meter Entry Charge	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33,382.34		\$ 25,194.05	-\$ 8,188.29	-24.53%
RTSR - Network	per kW	\$ 3.0917	\$ 15,458.67	\$ 2.9382	\$ 14,691.00	\$ -767.67	-4.97%
RTSR - Line and Transformation Connection	per kW	\$ 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		\$ 52,073.05	-\$ 8,957.26	-14.68%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0047	\$ 12,080.55	\$ 0.0047	\$ 12,080.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	\$ 3,341.43	\$ 0.0021	\$ 5,397.69	\$ 2,056.26	61.54%
Standard Supply Service Charge	Monthly	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	\$ 17,885.00	\$ 0.0070	\$ 17,885.00	\$ -	0.00%
TOU - Off Peak	per kWh	\$ 0.0870	\$ 142,262.40	\$ 0.0870	\$ 142,262.40	\$ -	0.00%
TOU - Mid Peak	per kWh	\$ 0.1320	\$ 60,706.80	\$ 0.1320	\$ 60,706.80	\$ -	0.00%
TOU - On Peak	per kWh	\$ 0.1800	\$ 82,782.00	\$ 0.1800	\$ 82,782.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.1210	\$ 309,064.25	\$ 0.1210	\$ 309,064.25	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 380,088.74		\$ 373,187.74	-\$ 6,901.00	-1.82%
HST		13%	\$ 49,411.54	13%	\$ 48,514.41	-\$ 897.13	-1.82%
Total Bill (including HST)			\$ 429,500.28		\$ 421,702.15	-\$ 7,798.13	-1.82%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	-
Total Bill on TOU (including OREC)			\$ 429,500.28		\$ 421,702.15	-\$ 7,798.13	-1.82%
Total Bill on RPP (before Taxes)			\$ 403,479.04		\$ 396,578.04	-\$ 6,901.00	-1.71%
HST		13%	\$ 52,452.28	13%	\$ 51,555.15	-\$ 897.13	-1.71%
Total Bill (including HST)			\$ 455,931.32		\$ 448,133.19	-\$ 7,798.13	-1.71%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	-
Total Bill on RPP (including OREC)			\$ 455,931.32		\$ 448,133.19	-\$ 7,798.13	-1.71%

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	1	\$ 23,704.20	\$ 23,704.20	\$ 23,798.52	\$ 23,798.52	\$ 94.32	0.40%
Smart Meter Rate Adder	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Meter Incremental Revenue	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of Green Energy Act	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	\$ 1.3985	\$ 9,090.25	\$ 1.4041	\$ 9,126.65	\$ 36.40	0.40%
Foregone Revenue Rider	per kW	\$ -	\$ -	\$ 0.0016	\$ 10.40	\$ 10.40	-
LRAM & SSM Rate Rider	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Rate Rider for Tax Change	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 32,794.45		\$ 32,935.57	\$ 141.12	0.43%
Deferral/Variance Account	per kW	\$ 0.5907	\$ 3,839.64	\$ 0.0792	\$ 514.80	\$ -4,354.44	-113.41%
Global Adjustment Sub-Account 1575	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Deferral/Variance Account	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition Rate Rider	per kW	\$ -	\$ 2,921.70	\$ -	\$ 9,381.45	\$ -6,459.75	221.10%
Low Voltage Service Charge	per kW	\$ 0.02492	\$ 161.98	\$ 0.02492	\$ 161.98	\$ -	0.00%
Line Losses on Cost of Power	per kW	\$ 0.1210	\$ 2,411.41	\$ 0.1210	\$ 2,411.41	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 36,285.78		\$ 25,612.71	-\$ 10,673.07	-29.41%
RTSR - Network	per kW	\$ 3.0917	\$ 20,096.27	\$ 2.9382	\$ 19,098.30	\$ -997.97	-4.97%
RTSR - Line and Transformation Connection	per kW	\$ 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		\$ 60,555.41	-\$ 11,672.74	-16.16%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0047	\$ 15,704.72	\$ 0.0047	\$ 15,704.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	\$ 4,343.86	\$ 0.0021	\$ 7,017.00	\$ 2,673.14	61.54%
Standard Supply Service Charge	Monthly	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	\$ 23,250.50	\$ 0.0070	\$ 23,250.50	\$ -	0.00%
TOU - Off Peak	per kWh	\$ 0.0870	\$ 184,941.12	\$ 0.0870	\$ 184,941.12	\$ -	0.00%
TOU - Mid Peak	per kWh	\$ 0.1320	\$ 78,918.84	\$ 0.1320	\$ 78,918.84	\$ -	0.00%
TOU - On Peak	per kWh	\$ 0.1800	\$ 107,616.60	\$ 0.1800	\$ 107,616.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.1210	\$ 401,810.75	\$ 0.1210	\$ 401,810.75	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 487,004.03		\$ 478,004.44	-\$ 8,999.59	-1.85%
HST		13%	\$ 63,310.52	13%	\$ 62,140.58	\$ -1,169.95	-1.85%
Total Bill (including HST)			\$ 550,314.55		\$ 540,145.01	-\$ 10,169.54	-1.85%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	-
Total Bill on TOU (including OREC)			\$ 550,314.55		\$ 540,145.01	-\$ 10,169.54	-1.85%
Total Bill on RPP (before Taxes)			\$ 517,415.47		\$ 508,415.88	-\$ 8,999.59	-1.74%
HST		13%	\$ 67,264.01	13%	\$ 66,094.06	\$ -1,169.95	-1.74%
Total Bill (including HST)			\$ 584,679.48		\$ 574,509.94	-\$ 10,169.54	-1.74%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	-
Total Bill on RPP (including OREC)			\$ 584,679.48		\$ 574,509.94	-\$ 10,169.54	-1.74%

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	\$ 23,798.52	\$ 23,798.52	\$ 94.32	0.40%
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	\$ 1.4041	\$ 10,530.75	\$ 42.00	0.40%
Foregone Revenue Rider	per kW 7500	\$ -	\$ -	\$ 0.0016	\$ 12.00	\$ 12.00	
LRAM & SSM Rate Rider	per kW 7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 34,192.95		\$ 34,341.27	\$ 148.32	0.43%
Deferral/Variance Account	per kW 7500	\$ 0.5907	\$ 4,430.36	\$ 0.0792	\$ 594.00	-\$ 5,024.36	-113.41%
Global Adjustment Sub-Account 1575	per kW 7500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider	per kW 7500	\$ 0.4495	\$ 3,371.20	\$ 1.4433	\$ 10,824.75	\$ 7,453.55	221.10%
Low Voltage Service Charge	per kW 7500	\$ 0.02492	\$ 186.90	\$ 0.02492	\$ 186.90	\$ -	0.00%
Line Losses on Cost of Power	22,995.00	\$ 0.1210	\$ 2,782.40	\$ 0.1210	\$ 2,782.40	\$ -	0.00%
Smart Meter Entity Charge	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38,221.40		\$ 25,891.82	-\$ 12,329.59	-32.26%
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		\$ 66,210.32	-\$ 13,483.05	-16.92%
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	\$ 0.0021	\$ 8,096.54	\$ 3,084.40	61.54%
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		\$ 547,882.23	-\$ 10,398.66	-1.86%
HST		13%	\$ 72,576.52	13%	\$ 71,224.69	-\$ 1,351.83	-1.86%
Total Bill (including HST)			\$ 630,857.40		\$ 619,106.92	-\$ 11,750.48	-1.86%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 630,857.40		\$ 619,106.92	-\$ 11,750.48	-1.86%
Total Bill on RPP (before Taxes)			\$ 593,373.09		\$ 582,974.43	-\$ 10,398.66	-1.75%
HST		13%	\$ 77,138.50	13%	\$ 75,786.68	-\$ 1,351.83	-1.75%
Total Bill (including HST)			\$ 670,511.59		\$ 658,761.11	-\$ 11,750.48	-1.75%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 670,511.59		\$ 658,761.11	-\$ 11,750.48	-1.75%

Loss Factor (%) 0.600% 0.600%

Customer Class: **Large Use** 1
 TOU / non-TOU: **non-TOU**

Consumption		10,000 kW	5,110,000 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	\$ 23,704.20	\$ 23,704.20	\$ 23,798.52	\$ 23,798.52	\$ 94.32	0.40%
Smart Meter Rate Adder	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Meter Incremental Revenue	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of Green Energy Act	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	\$ 1.3985	\$ 13,985.00	\$ 1.4041	\$ 14,041.00	\$ 56.00	0.40%
Foregone Revenue Rider	per kW	\$ -	\$ -	\$ 0.0016	\$ 16.00	\$ 16.00	-
LRAM & SSM Rate Rider	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Rate Rider for Tax Change	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 37,689.20		\$ 37,855.52	\$ 166.32	0.44%
Deferral/Variance Account	per kW	\$ 0.5907	\$ 5,907.14	\$ 0.0792	\$ 792.00	-\$ 6,699.14	-113.41%
Global Adjustment Sub-Account 1575	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Deferral/Variance Account	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition Rate Rider	per kW	\$ 0.4495	\$ 4,494.93	\$ 1.4433	\$ 14,433.00	-\$ 9,938.07	221.10%
Low Voltage Service Charge	per kW	\$ 0.02492	\$ 249.20	\$ 0.02492	\$ 249.20	\$ -	0.00%
Line Losses on Cost of Power	per kW	\$ 0.1210	\$ 3,709.86	\$ 0.1210	\$ 3,709.86	\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 43,060.47		\$ 26,589.58	-\$ 16,470.89	-38.25%
RTSR - Network	per kW	\$ 3.0917	\$ 30,917.34	\$ 2.9382	\$ 29,382.00	-\$ 1,535.34	-4.97%
RTSR - Line and Transformation Connection	per kW	\$ 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		\$ 80,347.58	-\$ 18,008.84	-18.31%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0047	\$ 24,161.10	\$ 0.0047	\$ 24,161.10	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	\$ 6,682.86	\$ 0.0021	\$ 10,795.39	\$ 4,112.53	61.54%
Standard Supply Service Charge	Monthly	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	\$ 35,770.00	\$ 0.0070	\$ 35,770.00	\$ -	0.00%
TOU - Off Peak	per kWh	\$ 0.0870	\$ 284,524.80	\$ 0.0870	\$ 284,524.80	\$ -	0.00%
TOU - Mid Peak	per kWh	\$ 0.1320	\$ 121,413.60	\$ 0.1320	\$ 121,413.60	\$ -	0.00%
TOU - On Peak	per kWh	\$ 0.1800	\$ 165,564.00	\$ 0.1800	\$ 165,564.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.1210	\$ 618,219.25	\$ 0.1210	\$ 618,219.25	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 736,473.03		\$ 722,576.72	-\$ 13,896.32	-1.89%
HST		13%	\$ 95,741.49	13%	\$ 93,934.97	-\$ 1,806.52	-1.89%
Total Bill (including HST)			\$ 832,214.53		\$ 816,511.69	-\$ 15,702.84	-1.89%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	-
Total Bill on TOU (including OREC)			\$ 832,214.53		\$ 816,511.69	-\$ 15,702.84	-1.89%
Total Bill on RPP (before Taxes)			\$ 783,267.13		\$ 769,370.82	-\$ 13,896.32	-1.77%
HST		13%	\$ 101,824.73	13%	\$ 100,018.21	-\$ 1,806.52	-1.77%
Total Bill (including HST)			\$ 885,091.86		\$ 869,389.02	-\$ 15,702.84	-1.77%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	-
Total Bill on RPP (including OREC)			\$ 885,091.86		\$ 869,389.02	-\$ 15,702.84	-1.77%

Loss Factor (%) 0.600% 0.600%

Customer Class: **Large Use** 1
 TOU / non-TOU: **non-TOU**

Consumption 12,500 kW
 6,387,500 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	\$ 23,704.20	\$ 23,704.20	\$ 23,798.52	\$ 23,798.52	\$ 94.32	0.40%
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	\$ 1.4041	\$ 17,551.25	\$ 70.00	0.40%
Foregone Revenue Rider	per kW 12500	\$ -	\$ -	\$ 0.0016	\$ 20.00	\$ 20.00	
LRAM & SSM Rate Rider	per kW 12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 41,185.45		\$ 41,369.77	\$ 184.32	0.45%
Deferral/Variance Account	per kW 12500	\$ 0.5907	\$ 7,383.93	\$ 0.0792	\$ 990.00	\$ -8,373.93	-113.41%
Global Adjustment Sub-Account 1575	per kW 12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider	per kW 12500	\$ -0.4495	\$ 5,618.66	\$ 1.4433	\$ 18,041.25	\$ 12,422.59	221.10%
Low Voltage Service Charge	per kW 12500	\$ 0.02492	\$ 311.50	\$ 0.02492	\$ 311.50	\$ -	0.00%
Line Losses on Cost of Power	per kW 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		\$ 27,287.35	\$ -20,612.19	-43.03%
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		\$ 94,484.85	\$ -22,534.64	-19.26%
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	\$ 0.0021	\$ 13,494.23	\$ 5,140.66	61.54%
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		\$ 897,271.21	\$ -17,393.98	-1.90%
HST	13%		\$ 118,906.47	13%	\$ 116,645.26	\$ -2,261.22	-1.90%
Total Bill (including HST)			\$ 1,033,571.65		\$ 1,013,916.46	\$ -19,655.19	-1.90%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 1,033,571.65		\$ 1,013,916.46	\$ -19,655.19	-1.90%
Total Bill on RPP (before Taxes)			\$ 973,161.18		\$ 955,767.21	\$ -17,393.98	-1.79%
HST	13%		\$ 126,510.95	13%	\$ 124,249.74	\$ -2,261.22	-1.79%
Total Bill (including HST)			\$ 1,099,672.13		\$ 1,080,016.94	\$ -19,655.19	-1.79%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 1,099,672.13		\$ 1,080,016.94	\$ -19,655.19	-1.79%
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	\$ 5,600.32	\$ 5,600.32	\$ 1,178.12	26.64%
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	\$ 0.3304	\$ 4,956.00	\$ 1,042.50	26.64%
Foregone Revenue Rider	per kW 15000	\$ -	\$ -	\$ 0.0096	\$ 144.00	\$ 144.00	
LRAM & SSM Rate Rider	per kW 15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 8,335.70		\$ 10,700.32	\$ 2,364.62	28.37%
Deferral/Variance Account	per kW 15000	\$ 0.6634	\$ 9,950.36	\$ 0.0943	\$ 1,414.50	\$ -11,364.86	-114.22%
Global Adjustment Sub-Account 1575	per kW 15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW 15000	\$ 0.4000	\$ 6,000.28	\$ 1.2631	\$ 18,946.50	\$ 12,946.22	215.76%
Disposition Rate Rider	per kW 15000	\$ 0.02492	\$ 373.80	\$ 0.02492	\$ 373.80	\$ -	0.00%
Low Voltage Service Charge	per kW 45,990.00	\$ 0.1210	\$ 5,564.79	\$ 0.1210	\$ 5,564.79	\$ -	0.00%
Line Losses on Cost of Power	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 18,224.37		\$ 3,722.09	\$ -21,946.46	-120.42%
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		\$ 76,914.91	\$ -24,253.39	-23.97%
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	\$ 0.0021	\$ 16,193.08	\$ 6,168.79	61.54%
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		\$ 1,040,258.49	\$ -18,084.60	-1.71%
HST		13%	\$ 137,584.60	13%	\$ 135,233.60	\$ -2,351.00	-1.71%
Total Bill (including HST)			\$ 1,195,927.70		\$ 1,175,492.10	\$ -20,435.60	-1.71%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 1,195,927.70		\$ 1,175,492.10	\$ -20,435.60	-1.71%
Total Bill on RPP (before Taxes)			\$ 1,128,540.99		\$ 1,110,456.39	\$ -18,084.60	-1.60%
HST		13%	\$ 146,710.33	13%	\$ 144,359.33	\$ -2,351.00	-1.60%
Total Bill (including HST)			\$ 1,275,251.32		\$ 1,254,815.72	\$ -20,435.60	-1.60%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 1,275,251.32		\$ 1,254,815.72	\$ -20,435.60	-1.60%
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			
		2016 Approved Rates		2017 Proposed Rates		2017 vs 2016	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly 1	\$ 4,422.20	\$ 4,422.20	\$ 5,600.32	\$ 5,600.32	\$ 1,178.12	26.64%
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	\$ 0.3304	\$ 6,608.00	\$ 1,390.00	26.64%
Foregone Revenue Rider	per kW 20000	\$ -	\$ -	\$ 0.0096	\$ 192.00	\$ 192.00	
LRAM & SSM Rate Rider	per kW 20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW 20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 9,640.20		\$ 12,400.32	\$ 2,760.12	28.63%
Deferral/Variance Account	per kW 20000	\$ 0.6634	\$ 13,267.15	\$ 0.0943	\$ 1,886.00	\$ -15,153.15	-114.22%
Global Adjustment Sub-Account 1575	per kW 20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider	per kW 20000	\$ -0.4000	\$ 8,000.37	\$ 1.2631	\$ 25,262.00	\$ 17,261.63	215.76%
Low Voltage Service Charge	per kW 20000	\$ 0.02492	\$ 498.40	\$ 0.02492	\$ 498.40	\$ -	0.00%
Line Losses on Cost of Power	per kW 61,320.00	\$ 0.1210	\$ 7,419.72	\$ 0.1210	\$ 7,419.72	\$ -	0.00%
Smart Meter Entity Charge	Monthly 1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (Includes Sub-Total A)			\$ 22,825.10		\$ 6,829.56	\$ -29,654.66	-129.92%
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		\$ 100,686.44	\$ 32,730.56	-24.53%
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	\$ 0.0021	\$ 21,590.77	\$ 8,225.06	61.54%
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		\$ 1,385,144.47	\$ 24,505.51	-1.74%
HST		13%	\$ 183,254.50	13%	\$ 180,068.78	\$ 3,185.72	-1.74%
Total Bill (including HST)			\$ 1,592,904.47		\$ 1,565,213.25	\$ 27,691.22	-1.74%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 1,592,904.47		\$ 1,565,213.25	\$ 27,691.22	-1.74%
Total Bill on RPP (before Taxes)			\$ 1,503,251.67		\$ 1,478,746.17	\$ 24,505.51	-1.63%
HST		13%	\$ 196,422.72	13%	\$ 192,237.00	\$ 4,185.72	-1.63%
Total Bill (including HST)			\$ 1,698,674.39		\$ 1,670,983.17	\$ 27,691.22	-1.63%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 1,698,674.39		\$ 1,670,983.17	\$ 27,691.22	-1.63%
Loss Factor (%)		0.600%		0.600%			

Customer Class: **Unmetered Scattered Load** 1

TOU / non-TOU: **non-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	\$ 8.47	\$ 8.47	\$ 0.03	0.36%
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	\$ 0.0132	\$ 3.30	\$ 0.02	0.76%
Foregone Revenue 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		\$ 11.77	\$ 0.05	0.47%
Deferral/Variance Account	per kWh	250	\$ 0.0003	\$ 0.08	-\$ 0.0025	-\$ 0.63	-\$ 0.71	-837.92%
Global Adjustment Sub-Account 1575	per kWh	250	\$ 0.0037	\$ 0.92	\$ 0.0016	\$ 0.40	-\$ 0.52	-56.56%
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		\$ 12.42	-\$ 1.18	-8.65%
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		\$ 15.51	-\$ 1.26	-7.54%
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	\$ 0.0021	\$ 0.54	\$ 0.21	61.54%
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%
Enerav - 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		\$ 47.23	-\$ 1.06	-2.19%
HST		13%	\$ 6.28		13%	\$ 6.14	-\$ 0.14	-2.19%
Total Bill (including HST)				\$ 54.56		\$ 53.36	-\$ 1.20	-2.19%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$ 54.56		\$ 53.36	-\$ 1.20	-2.19%
Total Bill on RPP (before Taxes)				\$ 46.07		\$ 45.02	-\$ 1.06	-2.30%
HST		13%	\$ 5.99		13%	\$ 5.85	-\$ 0.14	-2.30%
Total Bill (including HST)				\$ 52.06		\$ 50.87	-\$ 1.20	-2.30%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$ 52.06		\$ 50.87	-\$ 1.20	-2.30%

Loss Factor (%) **3.08%** **3.08%**

Customer Class: **Unmetered Scattered Load** 1

TOU / non-TOU: non-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	\$ 8.47	\$ 8.47	\$ 0.03	0.36%
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	\$ 0.0132	\$ 6.60	\$ 0.05	0.76%
Foregone Revenue 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		\$ 15.07	\$ 0.08	0.53%
Deferral/Variance Account	per kWh 500	\$ 0.0003	\$ 0.17	-\$ 0.0025	-\$ 1.25	-\$ 1.42	-837.92%
Global Adjustment Sub-Account 1575	per kWh 500	\$ 0.0037	\$ 1.84	\$ 0.0016	\$ 0.80	-\$ 1.04	-56.56%
Deferral/Variance Account 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		\$ 16.37	-\$ 2.38	-12.70%
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		\$ 22.56	-\$ 2.56	-10.19%
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	\$ 0.0021	\$ 1.08	\$ 0.41	61.54%
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		\$ 85.73	-\$ 2.15	-2.44%
HST		13%	\$ 11.42	13%	\$ 11.15	-\$ 0.28	-2.44%
Total Bill (including HST)			\$ 99.30		\$ 96.88	-\$ 2.43	-2.44%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 99.30		\$ 96.88	-\$ 2.43	-2.44%
Total Bill on RPP (before Taxes)			\$ 83.46		\$ 81.31	-\$ 2.15	-2.57%
HST		13%	\$ 10.85	13%	\$ 10.57	-\$ 0.28	-2.57%
Total Bill (including HST)			\$ 94.31		\$ 91.88	-\$ 2.43	-2.57%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 94.31		\$ 91.88	-\$ 2.43	-2.57%

Loss Factor (%) 3.08% 3.08%

Customer Class: **Sentinel Lighting** 1

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

Consumption 1 Connections
 0.30 kW May 1 - October 31
 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	\$ 5.48	\$ 5.48	\$ 0.03	0.55%
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	\$ 15.0244	\$ 4.51	\$ 0.02	0.50%
Foregone Revenue Rider	per kW 0.3	\$ -	\$ -	\$ 0.0209	\$ 0.01	\$ 0.01	
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		\$ 9.99	\$ 0.06	0.59%
Deferral/Variance Account	per kW 0.3	\$ 0.1197	\$ 0.04	-\$ 0.8891	-\$ 0.27	-\$ 0.30	-842.50%
Global Adjustment Sub-Account 1575	per kW 0.3	\$ 1.3019	\$ 0.39	\$ 0.0016	\$ 0.22	-\$ 0.17	-43.18%
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		\$ 10.42	-\$ 0.41	-3.81%
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		\$ 11.57	-\$ 0.45	-3.71%
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	\$ 0.0021	\$ 0.29	\$ 0.11	61.54%
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		\$ 28.75	-\$ 0.34	-1.15%
HST	13%	\$ 3.78	\$ -	13%	\$ 3.74	-\$ 0.04	-1.15%
Total Bill (including HST)			\$ 32.87		\$ 32.49	-\$ 0.38	-1.15%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 32.87		\$ 32.49	-\$ 0.38	-1.15%
Total Bill on RPP (before Taxes)			\$ 27.90		\$ 27.56	-\$ 0.34	-1.20%
HST	13%	\$ 3.63	\$ -	13%	\$ 3.58	-\$ 0.04	-1.20%
Total Bill (including HST)			\$ 31.53		\$ 31.15	-\$ 0.38	-1.20%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 31.53		\$ 31.15	-\$ 0.38	-1.20%

Loss Factor (%) 3.08% 3.08%

Customer Class: **Sentinel Lighting** 1

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

Consumption	721	Connections
	216.00	kW
	97,008.00	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	721	\$ 5.45	\$ 3,929.45	\$ 5.48	\$ 3,951.08	\$ 21.63	0.55%
Smart Meter Rate Adder	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	216	\$ 14.9492	\$ 3,229.03	\$ 15.0244	\$ 3,245.27	\$ 16.24	0.50%
Foregone Revenue Rider	216	\$ -	\$ -	\$ 0.0209	\$ 4.51	\$ 4.51	
LRAM & SSM Rate Rider	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 7,158.48		\$ 7,200.86	\$ 42.39	0.59%
Deferral/Variance Account	216	\$ 0.1197	\$ 25.86	\$ 0.8891	\$ 192.05	\$ 217.91	-842.50%
Global Adjustment Sub-Account 1575	216	\$ 1.3019	\$ 281.22	\$ 0.0016	\$ 159.99	\$ 121.22	-43.11%
Deferral/Variance Account	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	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 Entry Charge	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7,803.38		\$ 7,506.63	\$ 296.75	-3.80%
RTSR - Network	216	\$ 2.2490	\$ 485.77	\$ 2.1373	\$ 461.66	\$ 24.12	-4.96%
RTSR - Line and Transformation Connection	216	\$ 1.7071	\$ 368.74	\$ 1.7069	\$ 368.69	\$ 0.05	-0.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 8,657.89		\$ 8,336.98	\$ 320.91	-3.71%
Wholesale Market Service Charge (WMSC)	99,995	\$ 0.0047	\$ 469.98	\$ 0.0047	\$ 469.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	99,995	\$ 0.0013	\$ 129.99	\$ 0.0021	\$ 209.99	\$ 80.00	61.54%
Standard Supply Service Charge	721	\$ 0.2500	\$ 180.25	\$ 0.2500	\$ 180.25	\$ -	0.00%
Debt Retirement Charge (DRC)	97,008	\$ 0.0070	\$ 679.06	\$ 0.0070	\$ 679.06	\$ -	0.00%
TOU - Off Peak	62085	\$ 0.0870	\$ 5,401.41	\$ 0.0870	\$ 5,401.41	\$ -	0.00%
TOU - Mid Peak	17461	\$ 0.1320	\$ 2,304.91	\$ 0.1320	\$ 2,304.91	\$ -	0.00%
TOU - On Peak	17461	\$ 0.1800	\$ 3,143.06	\$ 0.1800	\$ 3,143.06	\$ -	0.00%
Energy - RPP - Tier 1	750	\$ 0.1030	\$ 77.25	\$ 0.1030	\$ 77.25	\$ -	0.00%
Energy - RPP - Tier 2	96258	\$ 0.1210	\$ 11,647.22	\$ 0.1210	\$ 11,647.22	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 20,966.54		\$ 20,725.63	\$ 240.92	-1.15%
HST		13%	\$ 2,725.65	13%	\$ 2,694.33	\$ 31.32	-1.15%
Total Bill (including HST)			\$ 23,692.19		\$ 23,419.96	\$ 272.23	-1.15%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 23,692.19		\$ 23,419.96	\$ 272.23	-1.15%
Total Bill on RPP (before Taxes)			\$ 21,841.63		\$ 21,600.72	\$ 240.92	-1.10%
HST		13%	\$ 2,839.41	13%	\$ 2,808.09	\$ 31.32	-1.10%
Total Bill (including HST)			\$ 24,681.05		\$ 24,408.81	\$ 272.23	-1.10%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 24,681.05		\$ 24,408.81	\$ 272.23	-1.10%

Loss Factor (%) 3.08% 3.08%

Customer Class: **Street Lighting** 1

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

Consumption **1** Devices
0.14 kW
49.50 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	1	\$ 2.28	\$ 2.28	\$ 2.15	\$ 2.15	\$ 0.13	-5.70%
Smart Meter Rate Adder	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 6.0733	\$ 0.84	\$ 5.7204	\$ 0.79	\$ 0.05	-5.81%
Foregone Revenue Rider	per kW	\$ -	\$ -	\$ 0.0996	\$ 0.01	\$ 0.01	
LRAM & SSM Rate Rider	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3.12		\$ 2.93	\$ 0.19	-6.17%
Deferral/Variance Account	per kW	\$ 0.1220	\$ 0.02	\$ 0.9027	\$ 0.12	\$ 0.14	-839.74%
Global Adjustment Sub-Account	per kW	\$ 1.3268	\$ 0.18	\$ 0.0016	\$ 0.08	\$ 0.10	-55.15%
1575	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferral/Variance Account	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition Rate Rider	per kW	\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW	\$ 0.01702	\$ 0.00	\$ 0.01702	\$ 0.00	\$ -	0.00%
Line Losses on Cost of Power	per kW	\$ 1.88	\$ 0.19	\$ 0.1030	\$ 0.19	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 3.51		\$ 3.08	\$ 0.44	-12.38%
RTSR - Network	per kW	\$ 2.1306	\$ 0.29	\$ 2.0248	\$ 0.28	\$ 0.01	-4.97%
RTSR - Line and Transformation Connection	per kW	\$ 1.6644	\$ 0.23	\$ 1.6642	\$ 0.23	\$ 0.00	-0.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 4.04		\$ 3.59	\$ 0.45	-11.14%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0047	\$ 0.24	\$ 0.0047	\$ 0.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	\$ 0.07	\$ 0.0021	\$ 0.11	\$ 0.04	61.54%
Standard Supply Service Charge	Monthly	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	\$ 0.35	\$ 0.0070	\$ 0.35	\$ -	0.00%
TOU - Off Peak	per kWh	\$ 0.0870	\$ 2.76	\$ 0.0870	\$ 2.76	\$ -	0.00%
TOU - Mid Peak	per kWh	\$ 0.1320	\$ 1.18	\$ 0.1320	\$ 1.18	\$ -	0.00%
TOU - On Peak	per kWh	\$ 0.1800	\$ 1.60	\$ 0.1800	\$ 1.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	\$ 0.1030	\$ 5.10	\$ 0.1030	\$ 5.10	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.1210	\$ -	\$ 0.1210	\$ -	\$ -	n/a
Total Bill on TOU (before Taxes)			\$ 10.48		\$ 10.07	\$ 0.41	-3.90%
HST	13%	\$ 1.36	\$ -	13%	\$ 1.31	\$ 0.05	-3.90%
Total Bill (including HST)			\$ 11.84		\$ 11.38	\$ 0.46	-3.90%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)			\$ 11.84		\$ 11.38	\$ 0.46	-3.90%
Total Bill on RPP (before Taxes)			\$ 10.04		\$ 9.63	\$ 0.41	-4.07%
HST	13%	\$ 1.31	\$ -	13%	\$ 1.25	\$ 0.05	-4.07%
Total Bill (including HST)			\$ 11.35		\$ 10.89	\$ 0.46	-4.07%
Ontario Rebate for Electricity Consumers			\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)			\$ 11.35		\$ 10.89	\$ 0.46	-4.07%

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

Customer Class: **Street Lighting**

1

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

		36,000		Devices				
		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	\$ 2.15	\$ 77,400.00	\$ 4,680.00	-5.70%
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	\$ 5.7204	\$ 28,451.15	\$ 1,755.19	-5.81%
Foregone Revenue Rider	per kW	4973.63	\$ -	\$ -	\$ 0.0996	\$ 495.37	\$ 495.37	
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		\$105,355.78	\$ 6,930.57	-6.17%
Deferral/Variance Account	per kW	4973.63	\$ 0.1220	\$ 606.93	\$ 0.9027	\$ 4,489.70	\$ 5,096.63	-839.74%
Global Adjustment Sub-Account 1575	per kW	4973.63	\$ 1.3268	\$ 6,598.95	\$ 0.0016	\$ 2,959.32	\$ 3,639.63	-55.15%
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	per kW	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		\$112,082.31	\$ 15,666.82	-12.26%
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		\$130,430.03	\$ 16,194.34	-11.04%
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	\$ 0.0021	\$ 3,884.11	\$ 1,479.66	61.54%
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		\$354,784.80	\$ 14,714.68	-3.98%
HST			13%	\$ 48,034.93		\$ 46,122.02	\$ 1,912.91	-3.98%
Total Bill (including HST)				\$417,534.41		\$400,906.82	\$ 16,627.59	-3.98%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on TOU (including OREC)				\$417,534.41		\$400,906.82	\$ 16,627.59	-3.98%
Total Bill on RPP (before Taxes)				\$385,809.45		\$371,094.77	\$ 14,714.68	-3.81%
HST			13%	\$ 50,155.23		\$ 48,242.32	\$ 1,912.91	-3.81%
Total Bill (including HST)				\$435,964.68		\$419,337.09	\$ 16,627.59	-3.81%
Ontario Rebate for Electricity Consumers				\$ -		\$ -	\$ -	
Total Bill on RPP (including OREC)				\$435,964.68		\$419,337.09	\$ 16,627.59	-3.81%
Loss Factor (%)			3.79%		3.79%			

Appendix C: 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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[3. Data Input Sheet](#)

[4. Rate Base](#)

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[6. Taxes PILs](#)

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[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	(\$794,135)	\$667,926,057
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	(\$1,145,238)	\$114,704,196
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/PILs					
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		\$3,449,437
Income taxes (grossed up)	\$5,002,161		\$5,002,161		\$4,693,111
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%		1.76%
Common Equity Cost Rate (%)	9.19%		9.19%		8.78%
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.	Rate Base 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	(\$95,296)	\$87,558,546
5	Total Rate Base	\$520,627,759	\$ -	\$520,627,759	(\$95,296)	\$520,532,463

(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	(\$794,135)	\$667,926,057
8	Working Capital Base	\$730,448,685	\$ -	\$730,448,685	(\$794,135)	\$729,654,551
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	(\$95,296)	\$87,558,546

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	(\$1,145,238)	\$114,704,196
2	Other Revenue ⁽¹⁾	\$5,755,938	\$ -	\$5,755,938	\$ -	\$5,755,938
3	Total Operating Revenues	\$121,605,372	\$ -	\$121,605,372	(\$1,145,238)	\$120,460,134
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	\$20,988	\$10,485,277
11	Total Expenses (lines 9 to 10)	\$97,464,935	\$ -	\$97,464,935	\$20,988	\$97,485,923
12	Utility income before income taxes	\$24,140,437	\$ -	\$24,140,437	(\$1,166,226)	\$22,974,211
13	Income taxes (grossed-up)	\$5,002,161	\$ -	\$5,002,161	(\$309,050)	\$4,693,111
14	Utility net income	\$19,138,276	\$ -	\$19,138,276	(\$857,176)	\$18,281,100

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	\$18,281,100
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>\$13,605,421</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$3,676,588	\$3,676,588	\$3,449,437
6	Total taxes	<u>\$3,676,588</u>	<u>\$3,676,588</u>	<u>\$3,449,437</u>
7	Gross-up of Income Taxes	\$1,325,573	\$1,325,573	\$1,243,674
8	Grossed-up Income Taxes	<u>\$5,002,161</u>	<u>\$5,002,161</u>	<u>\$4,693,111</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$5,002,161</u>	<u>\$5,002,161</u>	<u>\$4,693,111</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 (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Revenue Requirement Workform (RRWF) for 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%	\$291,498,179	3.47%	\$10,118,822
9	Short-term Debt	4.00%	\$20,821,299	1.76%	\$366,455
10	Total Debt	60.00%	\$312,319,478	3.36%	\$10,485,277
	Equity				
11	Common Equity	40.00%	\$208,212,985	8.78%	\$18,281,100
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$208,212,985	8.78%	\$18,281,100
14	Total	100.00%	\$520,532,463	5.53%	\$28,766,377

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		\$573,893
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	<u>\$119,886,241</u>	<u>\$121,605,372</u>	<u>\$119,886,241</u>	<u>\$121,605,372</u>	<u>\$119,886,241</u>	<u>\$120,460,134</u>
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	\$10,485,277	\$10,485,277
8	Total Cost and Expenses	<u>\$97,464,935</u>	<u>\$97,464,935</u>	<u>\$97,464,935</u>	<u>\$97,464,935</u>	<u>\$97,485,923</u>	<u>\$97,485,923</u>
9	Utility Income Before Income Taxes	\$22,421,306	\$24,140,437	\$22,421,306	\$24,140,437	\$22,400,318	\$22,974,211
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	<u>\$17,745,627</u>	<u>\$19,464,758</u>	<u>\$17,745,627</u>	<u>\$19,464,758</u>	<u>\$17,724,639</u>	<u>\$18,298,532</u>
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	\$4,697,029	\$4,849,111
14	Income Tax Credits	<u>(\$156,000)</u>	<u>(\$156,000)</u>	<u>(\$156,000)</u>	<u>(\$156,000)</u>	<u>(\$156,000)</u>	<u>(\$156,000)</u>
15	Utility Net Income	<u>\$17,874,715</u>	<u>\$19,138,276</u>	<u>\$17,874,715</u>	<u>\$19,138,276</u>	<u>\$17,859,289</u>	<u>\$18,281,100</u>
16	Utility Rate Base	\$520,627,759	\$520,627,759	\$520,627,759	\$520,627,759	\$520,532,463	\$520,532,463
17	Deemed Equity Portion of Rate Base	\$208,251,104	\$208,251,104	\$208,251,104	\$208,251,104	\$208,212,985	\$208,212,985
18	Income/(Equity Portion of Rate Base)	8.58%	9.19%	8.58%	9.19%	8.58%	8.78%
19	Target Return - Equity on Rate Base	9.19%	9.19%	9.19%	9.19%	8.78%	8.78%
20	Deficiency/Sufficiency in Return on Equity	-0.61%	0.00%	-0.61%	0.00%	-0.20%	0.00%
21	Indicated Rate of Return	5.44%	5.69%	5.44%	5.69%	5.45%	5.53%
22	Requested Rate of Return on Rate Base	5.69%	5.69%	5.69%	5.69%	5.53%	5.53%
23	Deficiency/Sufficiency in Rate of Return	-0.24%	0.00%	-0.24%	0.00%	-0.08%	0.00%
24	Target Return on Equity	\$19,138,276	\$19,138,276	\$19,138,276	\$19,138,276	\$18,281,100	\$18,281,100
25	Revenue Deficiency/(Sufficiency)	\$1,263,561	\$ -	\$1,263,561	\$ -	\$421,811	(\$0)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$1,719,131 ⁽¹⁾</u>		<u>\$1,719,131 ⁽¹⁾</u>		<u>\$573,893 ⁽¹⁾</u>	

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	\$4,693,111
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$10,464,289	\$10,464,289	\$10,485,277
	Return on Deemed Equity	\$19,138,276	\$19,138,276	\$18,281,100
8	Service Revenue Requirement (before Revenues)	<u>\$121,605,372</u>	<u>\$121,605,372</u>	<u>\$120,460,134</u>
9	Revenue Offsets	\$5,755,938	\$5,755,938	\$5,755,938
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$115,849,435</u>	<u>\$115,849,435</u>	<u>\$114,704,196</u>
11	Distribution revenue	\$115,849,435	\$115,849,435	\$114,704,196
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>\$120,460,134</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾	<u>(\$0)</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	\$120,460,134	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$1,719,131	\$1,719,131	\$0	\$573,893	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$115,849,435	\$115,849,435	\$0	\$114,704,196	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$1,719,131	\$1,719,131	\$0	\$573,893	(\$1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Appendix D: 2017 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.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-4,675,679
Test Year - Payments in Lieu of Taxes (PILs)	T0	3,449,437
Test Year - Grossed-up PILs	T0	4,693,111
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	18,281,100
Taxable Income	T1	13,605,421
Difference	calculated	-4,675,679 as above



Income Tax/PILs Workform for 2017 Filers

		Test Year	Bridge Year	
Rate Base	S	\$	520,532,463	
Return on Ratebase				
Deemed Short Term Debt %		4.00%	T \$ 20,821,299	$W = S * T$
Deemed Long Term Debt %		56.00%	U \$ 291,498,179	$X = S * U$
Deemed Equity %		40.00%	V \$ 208,212,985	$Y = S * V$
Short Term Interest Rate		1.76%	Z \$ 366,455	$AC = W * Z$
Long Term Interest		3.47%	AA \$ 10,118,822	$AD = X * AA$
Return on Equity (Regulatory Income)		8.78%	AB \$ 18,281,100	$AE = Y * AB$ T1
Return on Rate Base			\$ 28,766,377	$AF = AC + AD + AE$

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/PILs 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%

B
C

[H1](#)

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
				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/PIIs 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
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/PIs 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
			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

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**

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.



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/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/PILs 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	7,280,658
		H10	
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%	\$ 1,564,623	11.5%	B
Federal (Max 15%)	15.0%	15.0%	\$ 2,040,813	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 \$ 13,605,421 **A**

26.50% **D = B + C**

\$ 3,605,437 **E = A * D**

\$ 156,000 **F**

G

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

\$ 3,449,437 **I = E - H** [S. Su](#)

73.50% **J = 1-D** \$ 1,243,674 **K = I/J-I**

\$ 4,693,111 **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>	18,281,100
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	24,069,733
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	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	1,950,000
Reserves from financial statements- balance at end of year	126	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	

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	13,605,421
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	13,605,421

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 (-)	T1	0	0	0
Balance available for use in Future Years	calculated	0	0	0
Amount to be used in Test Year	T1	0	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	0	0
Balance available for use in Future Years	calculated	0	0	0
Amount to be used in Test Year		0	0	0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PIIs 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

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal 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)(l)	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 E: 2017 Deferral Variance Account 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) ⁵	1595		-\$12,678,975			-\$12,678,975		-\$2,374,893			-\$2,374,893
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁶	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁶	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁶	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁶	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁶	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁶	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 (ITCs)	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' 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' 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 (ITCs)	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' 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' 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) ⁵	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) ⁶	1595	\$1,927,442	-\$2,230,637			-\$303,195	-\$21,556	\$13,368			-\$8,187
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	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) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	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 (ITCs)	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' 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' during 2012	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account¹²	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 ³	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ³	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 ⁷	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 ⁹	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 (ITCs)	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 ⁷ 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 ³	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 ⁶	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 ⁹	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' 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' 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	-\$198,209		-\$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) ⁵	1595	-\$73,246				-\$73,246	-\$2,602,761	-\$1,077			-\$2,603,838
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁶	1595	-\$303,195				-\$303,195	-\$12,644	-\$4,457			-\$17,101
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	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) ⁹	1595	\$475,969				\$475,969	-\$102,427	\$6,997			-\$95,431
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁵	1595	\$0	\$10,296,124	\$10,223,947		\$72,177	\$0	\$174,451	\$175,164		-\$713
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁵	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 (ITCs)	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 ⁷ 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 ³	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 ⁶	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 ⁸	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁹	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' 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' 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	-\$38,692	-\$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	-\$49,705	-\$184,956		\$67,611	-\$1,178,182	\$103,254	-\$10,407,994	-\$35,643
Variance WMS - Sub-account CBR Class A ¹⁰	1580	\$0	\$124,744			\$124,744	\$0	\$375						\$124,744	\$375
Variance WMS - Sub-account CBR Class B ¹⁰	1580	\$0	\$1,108,630			\$1,108,630	\$0	\$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) ⁶	1595	-\$73,246		-\$73,246		\$0	-\$2,503,838		-\$2,503,838		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁶	1595	-\$303,195		-\$303,195		\$0	-\$17,101		-\$17,101		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁶	1595	\$604,756		\$604,756		\$0	-\$202,477		-\$202,477		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁶	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) ⁶	1595	\$475,969		\$475,969		\$0	-\$95,431		-\$95,431		\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁶	1595	\$72,177		\$72,177		\$72,177	-\$713	\$861			\$148	\$72,177	\$148	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁶	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 (ITCs)	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	-\$41,895	-\$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 checked="" 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 checked="" 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 checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	\$0		\$0 <input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		-\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$0		\$0 <input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$0		\$0 <input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		-\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	-\$0		-\$0 <input checked="" type="checkbox"/> Check to Dispose of Account	-\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	-\$0		\$0 <input checked="" 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 checked="" 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)		-\$119,962	\$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 checked="" 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 checked="" 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 checked="" 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 (ITCs)	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			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	
LRAM Variance Account¹²	1568			\$0	\$0.00	\$0
Total including Account 1568		-\$91,223	\$0	-\$117,589	-\$8,484,548.25	\$1,260,052
Renewable Generation Connection Capital Deferral Account ⁹	1531			\$0	\$0.00	\$0
Renewable Generation Connection OM&A Deferral Account ⁹	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 ⁷	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

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 Worksheet

	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
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
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		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
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 F: 2017 Cost Allocation Model

2017 Cost Allocation Model

EB-2016-0077

Sheet 16.1 Revenue Worksheet -

Total kWhs from Load Forecast	4,756,161,946
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Total kW from Load Forecast	8,125,023
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Deficiency/sufficiency (RRWF 8. cell F51)	573,893
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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	\$0
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 18 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	15,539
Bulk Delivery CP	BCP4	3,613,142	1,388,552	386,137	1,145,167	118,974	545,083	9,101	56	4,533	15,539
Total Sytem CP	DCP4	3,613,142	1,388,552	386,137	1,145,167	118,974	545,083	9,101	56	4,533	15,539
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	28,605
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	28,605
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	28,605
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	34,367
Primary NCP	PNCP1	1,150,827	396,663	138,573	323,631	50,686	195,173	9,718	146	1,870	34,367
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	103,100
Primary NCP	PNCP4	4,346,949	1,480,965	517,804	1,234,011	193,960	771,756	38,062	490	6,802	103,100
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	309,299
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	309,299
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

EB-2016-0077

Sheet O1 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

		1	2	3	5	6	7	8	9	11	
Rate Base Assets		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
crev	Distribution Revenue at Existing Rates	\$114,130,303	\$70,394,953	\$15,456,277	\$21,623,481	\$2,475,185	\$803,268	\$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)		1.0050									
Distribution Revenue at Status Quo Rates		\$114,704,196	\$70,748,927	\$15,533,997	\$21,732,212	\$2,487,631	\$807,308	\$2,109,650	\$42,645	\$451,851	\$789,974
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		\$120,460,134	\$74,575,944	\$16,212,670	\$22,693,041	\$2,628,231	\$828,113	\$2,154,811	\$45,535	\$480,713	\$841,078
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)	\$16,767,576	\$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	PIUs (INPUT)	\$4,621,048	\$2,676,345	\$664,247	\$1,014,533	\$107,770	\$3,298	\$80,849	\$1,774	\$15,831	\$56,400
INT	Interest	\$10,324,274	\$5,978,448	\$1,484,050	\$2,266,654	\$240,777	\$7,370	\$180,632	\$3,964	\$35,370	\$126,009
Total Expenses		\$101,799,088	\$63,121,553	\$13,786,722	\$19,647,899	\$1,896,662	\$547,757	\$1,469,477	\$41,756	\$358,354	\$928,909
Direct Allocation		\$660,655	\$0	\$0	\$0	\$660,655	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$18,000,391	\$10,425,179	\$2,587,444	\$3,951,916	\$419,795	\$12,850	\$314,932	\$6,910	\$61,668	\$219,697
Revenue Requirement (includes NI)		\$120,460,134	\$73,546,733	\$16,374,167	\$23,599,815	\$2,316,457	\$1,221,261	\$1,784,408	\$48,666	\$420,021	\$1,148,606
		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)	(\$3,398,971)	\$0	\$0	(\$298,191)	(\$6,728)	(\$59,602)	(\$80,120)
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)	\$667,926,057	\$231,262,799	\$83,006,060	\$258,965,647	\$32,686,216	\$54,525,138	\$5,864,479	\$59,141	\$1,556,576	\$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		\$729,654,551	\$270,773,195	\$90,976,905	\$270,144,048	\$33,799,476	\$54,912,621	\$6,660,169	\$85,762	\$1,780,007	\$522,366
Working Capital		\$87,558,546	\$32,492,783	\$10,917,229	\$32,417,286	\$4,055,937	\$6,589,514	\$799,220	\$10,291	\$213,601	\$62,684
Total Rate Base		\$520,532,463	\$279,396,654	\$72,203,122	\$126,026,785	\$13,998,727	\$13,531,927	\$8,260,271	\$174,016	\$1,674,623	\$5,266,297
		Rate Base Input equals Output									
Equity Component of Rate Base		\$208,212,985	\$111,758,662	\$28,881,265	\$50,410,714	\$5,599,491	\$5,412,771	\$3,304,108	\$69,606	\$669,849	\$2,106,519
Net Income on Allocated Assets		\$18,000,391	\$11,454,390	\$2,425,947	\$3,045,142	\$731,569	(\$380,298)	\$685,334	\$3,780	\$122,359	(\$87,832)
Net Income on Direct Allocation Assets		\$280,709	\$0	\$0	\$0	\$0	\$280,709	\$0	\$0	\$0	\$0
Net Income		\$18,281,100	\$11,454,390	\$2,425,947	\$3,045,142	\$731,569	(\$99,590)	\$685,334	\$3,780	\$122,359	(\$87,832)
RATIOS ANALYSIS											
REVENUE TO EXPENSES STATUS QUO%		100.00%	101.40%	99.01%	96.16%	113.46%	67.81%	120.76%	93.57%	114.45%	73.23%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$573,893)	\$675,237	(\$239,217)	(\$1,015,505)	\$299,327	(\$397,188)	\$359,848	(\$3,344)	\$58,431	(\$311,481)
		Deficiency Input equals Output									
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$1,029,211	(\$161,497)	(\$906,774)	\$311,773	(\$393,148)	\$370,403	(\$3,131)	\$60,692	(\$307,529)
RETURN ON EQUITY COMPONENT OF RATE BASE		8.78%	10.25%	8.40%	6.04%	13.06%	-1.84%	20.74%	5.43%	18.27%	-4.17%

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	\$2.54	\$5.33	\$38.95	\$254.02	\$676.22	\$0.17	\$0.12	-\$0.04	0
Customer Unit Cost per month - Directly Related	\$3.50	\$7.35	\$54.21	\$559.53	\$955.77	\$0.26	\$0.23	\$0.07	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$14.85	\$20.63	\$96.12	\$1,387.91	\$2,297.11	\$2.49	\$10.26	\$7.17	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 G: Summary of Fixed / Variable Splits

Summary of Fixed 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%

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Appendix H: 2017 Summary of Revenue-to-Cost Ratios

File Number: 0
 Exhibit:
 Tab:
 Schedule:
 Page:
 Date:

Appendix 2-P 2017

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 57,738,673	56.41%	\$ 73,546,733	61.05%
GS < 50 kW	\$ 11,823,974	11.55%	\$ 16,374,167	13.59%
GS > 50 kW	\$ 19,773,789	19.32%	\$ 23,599,815	19.59%
Large Use (1)	\$ 2,257,890	2.21%	\$ 2,316,457	1.92%
Large Use (2)	\$ 6,577,075	6.43%	\$ 1,221,261	1.01%
Street Lighting	\$ 2,963,902	2.90%	\$ 1,784,408	1.48%
Sentinel Lighting	\$ 57,144	0.06%	\$ 48,666	0.04%
Unmetered Scattered Load (USL)	\$ 533,639	0.52%	\$ 420,021	0.35%
Standby	\$ 620,650	0.61%	\$ 1,148,606	0.95%
Total	\$ 102,346,736	100.00%	\$ 120,460,134	100.00%

Notes

- Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	L.F. X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 70,394,953	\$ 70,748,927	\$ 70,675,047	\$ 3,827,017
GS < 50 kW	\$ 15,456,277	\$ 15,533,997	\$ 15,533,997	\$ 678,672
GS > 50 kW	\$ 21,623,481	\$ 21,732,212	\$ 21,732,212	\$ 960,828
Large Use (1)	\$ 2,475,185	\$ 2,487,631	\$ 2,485,034	\$ 140,599
Large Use (2)	\$ 803,269	\$ 807,308	\$ 1,017,267	\$ 20,805
Street Lighting	\$ 2,099,095	\$ 2,109,650	\$ 1,977,109	\$ 45,160
Sentinel Lighting	\$ 42,432	\$ 42,645	\$ 42,645	\$ 2,890
Unmetered Scattered Load (USL)	\$ 449,590	\$ 451,851	\$ 451,379	\$ 28,862
Standby	\$ 786,021	\$ 789,974	\$ 789,505	\$ 51,104
Total	\$ 114,130,303	\$ 114,704,196	\$ 114,704,196	\$ 5,755,938

Notes:

- Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate
- Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2011	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	111.76%	101.40	101.30	85 - 115
GS < 50 kW	104.52%	99.01	99.01	80 - 120
GS > 50 kW	85.35%	96.16	96.16	80 - 120
Large Use (1)	93.73%	113.46	113.35	85 - 115
Large Use (2)	45.74%	67.81	85.00	85 - 115
Street Lighting	75.01%	120.76	113.33	80 - 120
Sentinel Lighting	61.98%	93.57	93.57	80 - 120
Unmetered Scattered Load (USL)	131.61%	114.45	114.34	80 - 120
Standby	79.83%	73.23	73.19	Undefined
0				

Notes

- Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.
- Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios					Policy Range
	2015	2016	2017	2018	2019	
	%	%	%	%	%	%
Residential	103.11	101.47	101.30			85 - 115
GS < 50 kW	98.50	98.87	99.01			80 - 120
GS > 50 kW	93.51	94.92	96.16			80 - 120
Large Use (1)	115.00	113.50	113.35			85 - 115
Large Use (2)	115.00	86.53	85.00			85 - 115
Street Lighting	82.05	120.00	113.33			80 - 120
Sentinel Lighting	100.00	95.02	93.57			80 - 120
Unmetered Scattered Load (USL)	120.00	114.42	114.34			80 - 120
Standby	72.35	74.16	73.19			Undefined
0						0

Note

- The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2013 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2014 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Appendix I: 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

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[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	Unit	2015		2016		2017	
Rate Description		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	Unit	2015 - 2016		2016		2017	
Rate Description		Jan - April 2015	May 2015 - Jan 2016	Feb - Dec 2016			
		Rate		Rate	Rate		
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)	Unit	2015		2016		2017	
Rate Description		Rate		Rate		Rate	
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-

If needed, add extra host here. (II)	Unit	Effective January 1, 2014		Effective January 1, 2015		Effective January 1, 2016	
Rate Description		Rate		Rate		Rate	
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-
			Historical 2015		Current 2016		Forecast 2017
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$						

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				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	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	\$ 645,539	811,363	\$2.00	\$ 1,622,726				\$ 2,268,265
March	737,788	\$3.78	\$ 2,788,839	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	\$ 538,501	680,342	\$2.00	\$ 1,360,684				\$ 1,899,185
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				\$ 2,055,227
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				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	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	\$ 130,398				\$ 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	64,937	\$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)				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00					\$ -
February		\$0.00			\$0.00			\$0.00					\$ -
March		\$0.00			\$0.00			\$0.00					\$ -
April		\$0.00			\$0.00			\$0.00					\$ -
May		\$0.00			\$0.00			\$0.00					\$ -
June		\$0.00			\$0.00			\$0.00					\$ -
July		\$0.00			\$0.00			\$0.00					\$ -
August		\$0.00			\$0.00			\$0.00					\$ -
September		\$0.00			\$0.00			\$0.00					\$ -
October		\$0.00			\$0.00			\$0.00					\$ -
November		\$0.00			\$0.00			\$0.00					\$ -
December		\$0.00			\$0.00			\$0.00					\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II) (if needed)				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00					\$ -
February		\$0.00			\$0.00			\$0.00					\$ -
March		\$0.00			\$0.00			\$0.00					\$ -
April		\$0.00			\$0.00			\$0.00					\$ -
May		\$0.00			\$0.00			\$0.00					\$ -
June		\$0.00			\$0.00			\$0.00					\$ -
July		\$0.00			\$0.00			\$0.00					\$ -
August		\$0.00			\$0.00			\$0.00					\$ -
September		\$0.00			\$0.00			\$0.00					\$ -
October		\$0.00			\$0.00			\$0.00					\$ -
November		\$0.00			\$0.00			\$0.00					\$ -
December		\$0.00			\$0.00			\$0.00					\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	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	712,406	\$0.85	\$ 603,367	776,093	\$1.98	\$ 1,540,355				\$ 2,148,722
May	948,504	\$3.75	\$ 3,181,241	925,938	\$0.85	\$ 785,089	992,810	\$1.98	\$ 1,977,276				\$ 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	\$ 3,807,436	993,376	\$0.85	\$ 847,884	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	1,025,480	\$3.75	\$ 3,843,306	1,003,851	\$0.85	\$ 856,819	1,070,763	\$1.98	\$ 2,123,677				\$ 2,980,496
October	679,182	\$3.75	\$ 2,548,814	682,941	\$0.85	\$ 583,235	737,119	\$1.98	\$ 1,463,984				\$ 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	9,933,982	\$ 0.85	\$ 8,480,232	10,662,858	\$ 1.98	\$ 21,152,552				\$ 29,632,785

Low Voltage Switchgear Credit (if applicable)

\$ -

Total including deduction for Low Voltage Switchgear Credit

\$ 29,632,785

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	\$ 3.660	\$ 2,863,807	766,885	\$ 0.8700	\$ 667,190	827,481	\$ 2.0200	\$ 1,671,512	\$ 2,338,702
February	765,778	\$ 3.660	\$ 2,802,747	750,627	\$ 0.8700	\$ 653,045	811,363	\$ 2.0200	\$ 1,638,953	\$ 2,291,999
March	737,788	\$ 3.660	\$ 2,700,304	716,693	\$ 0.8700	\$ 623,523	772,710	\$ 2.0200	\$ 1,560,874	\$ 2,184,397
April	669,025	\$ 3.660	\$ 2,448,632	652,712	\$ 0.8700	\$ 567,859	716,397	\$ 2.0200	\$ 1,447,122	\$ 2,014,981
May	777,545	\$ 3.660	\$ 2,845,815	753,567	\$ 0.8700	\$ 655,603	820,439	\$ 2.0200	\$ 1,657,287	\$ 2,312,890
June	757,764	\$ 3.660	\$ 2,773,416	738,269	\$ 0.8700	\$ 642,294	796,553	\$ 2.0200	\$ 1,609,037	\$ 2,251,331
July	927,531	\$ 3.660	\$ 3,394,763	904,335	\$ 0.8700	\$ 786,771	970,915	\$ 2.0200	\$ 1,961,248	\$ 2,748,020
August	896,330	\$ 3.660	\$ 3,280,568	884,200	\$ 0.8700	\$ 769,254	947,392	\$ 2.0200	\$ 1,913,732	\$ 2,682,986
September	937,471	\$ 3.660	\$ 3,431,144	913,795	\$ 0.8700	\$ 795,002	980,707	\$ 2.0200	\$ 1,981,028	\$ 2,776,030
October	623,482	\$ 3.660	\$ 2,281,944	626,164	\$ 0.8700	\$ 544,763	680,342	\$ 2.0200	\$ 1,374,291	\$ 1,919,054
November	671,919	\$ 3.660	\$ 2,459,224	672,680	\$ 0.8700	\$ 585,232	729,821	\$ 2.0200	\$ 1,474,238	\$ 2,059,470
December	684,678	\$ 3.660	\$ 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	55,700	\$ 3.3396	\$ 186,014	56,777	\$ 0.7791	\$ 44,235	56,777	\$ 1.7713	\$ 100,588	\$ 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	\$ 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	\$ 36,654,042	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	\$ 3,024,540	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	678,182	\$ 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