



**Newmarket-Tay Power Distribution Ltd.**



Newmarket – Tay Power Distribution Ltd.

2021 Incentive Rate- Setting Application

NT Power – Midland Rate Zone

Board File Number EB-2020-0041

Date of Filing

11-23-2020

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### 3.1 Application Introduction

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  
Newmarket -Tay Power Distribution Ltd. for an  
Order or Orders approving or fixing a proposed  
schedule of adjusted interim distribution rates, retail  
transmission rates and other charges,  
effective May 1, 2021.

1. Newmarket-Tay Power Distribution Ltd. (“NT Power”) is incorporated pursuant to the Ontario Business Corporations Act. NT Power distributes electricity within the Town of Newmarket, Town of Midland and the Township of Tay as described in its license (ED-2007-0624).
2. NT Power applies for an order or orders under the Price Cap IR Index methodology approving just and reasonable rates and other charges effective May 1, 2021; and
3. NT Power requests that, pursuant to Section 34.01 of the Board’s Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.

## 3.1.2 Components of the Application Filing

### 1. Manager’s Summary

NT Power’s - Midland rate zone (“MRZ”) current rates were effective May 1, 2020, reference EB-2019-0055. NT Power is seeking the Ontario Energy Board’s (the “Board”) approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario. NT Power is using the Price Cap IR for the MRZ to set rates for 2021.

The scope of this section is to provide the information and rate adjustment request pertaining to the NT Power – MRZ of the NT Power 2021 IRM Rate Application.

### Key Elements of Application

#	Description	NT Power – MRZ Inclusions
1	Z Factor Claim	No
2	Incremental Capital Module Claim	No
3	Advanced Capital Module Claim	No
4	Lost Revenue Adjustment Mechanism (LRAMVA)	Yes
5	Rate Harmonization pursuant to a prior Board’s decision	No
6	Renewable Generation and/or Smart Grid Adder Request	No
7	Multiple Service Areas with Different Rates	Yes
8	Migration of customer into or out of Class A (Global Adjustment)	Yes
9	Other	No

## Rate Adjustment Requests

### Lost Revenue Adjustment Mechanism Variance Account

A Rate Rider Recovery for the MRZ Lost Revenue Adjustment Mechanism Variance Account 1568 (“LRAMVA”) effective until April 30, 2021. NT Power is seeking the Board’s approval for a one-year disposition period for the combined principal and carrying charges LRAMVA total of \$52,940 (principal amount of \$51,709 and carrying charges of \$1,231).

### Group 1 Deferral and Variance Accounts and Account 1595

NT Power engaged Baker Tilly and independent auditor to conduct a detailed review of the 2017, 2018, and 2019 balances. The audit includes an assessment of accounting and settlement practices for Account 1588, Account 1589 and all sub accounts of Account 1595.

NT Power requests to dispose of the balance of the Group 1 Deferral and Variance Accounts as the balance is above the threshold test with a total claim per kWh of \$0.0029.

NT Power request for disposition of residual balances in Account 1595 Sub-account 2017 on a final basis.

### Distribution Rates

NT Power is applying for a Decision and Order approving the proposed distribution rates and other charges for the MRZ set out in this Application as just and reasonable pursuant to Section 78 of the Board Act, to be effective May 1, 2021.

If the Board is unable to provide a Decision and Order in this Application for implementation by May 1, 2021, NT Power requests that the Board issue an Interim Rate Order declaring the current MRZ Distribution Rates and Specific Service Charges as interim until the implementation date of the approved 2021 distribution rates.

- a) An adjustment to the approved Retail Transmission Service Rates (“RTSRs”) as provided in the Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (dated October 22, 2008) and subsequent revisions and updates to the Uniform Transmission Rates (“UTRs”) and as supported by the completion issued 2021 Rate Generator Model.
- b) The continuation of currently approved rates for:
  - a. Smart Metering Entity Charge until December 31, 2022;

- b. Low Voltage Service Rates
- c) The transfer of a credit amount of \$1,017 to subaccount 1595. This amount is associated with the 50/50 sharing of the impact of currently known legislated tax changes as per the Filing Requirements and as calculated in the 2021 Rate Generator Model.
- d) CBR Class B rate rider to current Class B customers of (\$12,855). CBR Class B annual fixed rate for transitioning customers of (\$678).
- e) GA rate rider for all current Class B customers class who did not transition between Class A and Class B since the Account 1589 was disposed of in 2017.
- f) The establishment of rate riders associated with the final disposition of the following deferral and variance accounts:
- Group 1 accounts as identified by the Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative dated July 31, 2009 (the “EDDVAR report”) and any subsequent additions to the listing of accounts identified by the Board in the Filing Requirements

*Proposed Rates and Charges*

The bill impact per customer class, including a typical residential customer consuming 750 kWh, as per the Report of the Board – *Defining Ontario’s Typical Residential Customer*.

Proposed Bill Impacts

Rate Classes		Units	Consumption (kWh)	Demand (KW)	Impact	
					\$	%
Residential	RPP	kWh	750		\$ 1.26	1.02%
GS <50	RPP	kWh	2,000		\$ 9.09	3.03%
GS >50	Non-RPP (Other)	kW	210,000	500	\$ 1,029.75	2.50%
Unmetered Scattered Load	RPP	kWh	275		\$ 0.93	1.99%
Street Lighting	Non-RPP (Other)	kW	46,300	115	\$ 197.07	2.19%
Residential	Non-RPP (Retailer)	kW	750		\$ 3.06	1.71%

### *MicroFIT Generator Service Charge*

NT Power is applying for the updated monthly service charge of \$4.55 as updated by OEB (“Ontario Energy Board”) Staff Letter dated February 24, 2020 (EB-2009-0326 and EB-2010-0219).

## 2. Contact Information

### *Primary Contact*

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### *Secondary Contact*

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Fax: (905) 526-7890

### 3. Rate Generator Model and Supplementary Workforms

NT Power has utilized the following model and workforms:

- 2021 IRM Rate Generator model
- Global Adjustment Analysis Workform
  - o Note: Customization of Workform by OEB Applications Division to support years 2013-2019.
- Account 1595 Workform
- Illustrative Commodity Model
- Generic LRAMVA Workform

### 4. 2020 Current Tariff Sheet

Appendix 1 contains the approved 2020 Tariff Sheet that was revised to include the variable rate correction as per the Board Secretary letter dated April 30, 2019 (EB-2019-0055).

The rates and charges within the tariff sheet provide the basis for the starting point from which the 2021 rates and charges are calculated using the Board's 2021 IRM model.

### 5. Supporting Documentation Cited Within Application

NT Power has committed to citing the supporting documentation throughout the application.

NT Power confirms the accuracy of the 2019 billing determinants and trial balance for the pre-populated models.

#### DVA Balance Reconciliation to RRR as of December 31, 2019

The RRR balances shown in the Rate Generator Model, sheet '3. Continuity Schedule', column BV are reconciled in the DVA Balances by Rate Zone table below.

NT Power has identified a variance from the RRR filing for Account 1580 as the Midland rate zone WMS sub account CBR Class B was double counted resulting in a variance of (\$13,464).

The variance in the RSVA Power Account 1588 and RSVA Global Adjustment Account 1589 is the amount identified in the GA Analysis Workform reconciling items.

The Rate Generator Model Sheet “3. Continuity Schedule” contains a RRR grouping error for Account 1595 balances prior to 2014 as demonstrated in the E Revised column in the DVA Balances by Rate Zone table. The row appears to be only populating the RRR submission for 2014, rather than a summation of 2008 to 2014 as per the RRR filing.

NT Power confirms the accuracy of the 2019 billing determinants as per the table below and trial balance for the pre-populated models.

Table 1: DVA Balances by Rate Zone

#	Description	Account	NT Power – NTRZ	NT Power- MRZ	Total	RRR 2.1.7	Continuity Schedule RRR Grouping Error	Variance
			A	B	C = A+B	E	E Revised	F=E (or E revised) -C
1	LV Variance Account	1550	\$344,518	\$551,045	\$895,563	\$895,563	\$895,563	\$0
2	Smart Metering Entity Charge Variance Account	1551	-\$73,557	-\$13,815	-\$87,372	-\$87,372	-\$87,372	\$0
3	RSVA - Wholesale Market Service Charge	1580	-\$273,401	-\$60,924	-\$334,325	-\$347,789	-\$347,789	-\$13,464
4	Variance WMS – Sub-account CBR Class B	1580	-\$0	-\$13,463	-\$13,464	-\$13,464	-\$13,464	\$0
5	RSVA - Retail Transmission Network Charge	1584	-\$254,472	\$32,635	-\$221,837	-\$221,837	-\$221,837	\$0
6	RSVA - Retail Transmission Connection Charge	1586	\$165,055	\$88,257	\$253,312	\$253,312	\$253,312	\$0

7	RSVA - Power	1588	\$1,026,156	\$37,824	\$1,063,980	\$1,242,470	\$1,242,470	\$178,490
8	RSVA - Global Adjustment	1589	-\$924,927	\$81,071	-\$843,856	-\$993,406	-\$993,406	-\$149,550
9	Disposition and Recovery/Refund of Regulatory Balances 2014 and prior	1595	-\$455,385	\$-	-\$455,385	-\$61,893	-\$493,380	-\$37,995
10	Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	-\$128	\$-	-\$128	\$37,866	\$37,866	\$37,994
11	Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$-	\$-	\$-	\$-	\$-	\$-
12	Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$1,420	\$8,568	\$9,988	\$9,988	\$9,988	\$0
13	Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-\$35,239	\$3,408	-\$31,831	-\$31,831	-\$31,831	\$0
14	Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$360,279	\$283,054	\$643,333	\$643,333	\$643,333	\$0
15	LRAM Variance Account	1568	\$1,019,064	\$87,207	\$1,106,271	\$1,106,271	\$1,106,271	\$0

## 6. Who Is Affected by the Application

*Statement:* This IRM application will affect NT Power's - MRZ customers within the defined service area consisting of the Town of Midland, as defined by its license (ED-2007-0624).

### Distributor's Profile

NT Power - MRZ is a local electricity distribution company with approximately 7,300 customers/connections in the Town of Midland that comprises the MRZ. The MRZ's electrical system has a total service area of 20 square kilometres and is supplied by four 44,000 volt feeders shared with Hydro One Networks Inc.

A Decision and Order (EB- 2017-0269) from the Board was received August 23, 2018 granting approval for NT Power to purchase and amalgamate with Midland Power Utility Corporation. The transaction closed on September 7, 2018. The amended Licence ED-2007-0624 and notification from the Board that the MPUC Licence (ED-2002-0541) was cancelled was received on September 17, 2018. NT Power - MRZ's distribution service area within the Town of Midland is confined primarily within the legal boundary limits of the Town of Midland.

## 7. Publication Notice

The persons affected by this Application are the customers within NT Power - MRZ's service area. NT Power proposes a copy of the notices related to the application be available on the websites:

- [www.tayhydro.com](http://www.tayhydro.com)
- [www.nmhydro.on.ca](http://www.nmhydro.on.ca)
- [www.midlandpuc.on.ca](http://www.midlandpuc.on.ca)

NT Power also proposes the notices related to the application be posted at the office locations:

- 590 Steven Court, Newmarket, Ontario, L3Y 6Z2
- 16984 Highway 12, Midland, Ontario, L4R 4P4

and to serve a copy of the application to the interveners in it's last Cost of Service application (EB-2012-0147).

## 8. Accuracy of Billing Determinants

*Statement:* NT Power has filed the 2021 Incentive Rate-Setting Application for the NTRZ consistent with Chapter 3 Incentive Rate- Setting Applications ("Chapter 3"), revised May 14, 2020.

NT Power confirms the accuracy of the 2020 Board Approved Tariff of Rates and Charges, and the accuracy of the billing determinants prepopulated in sheet '2. Current Tariff Schedule' and, respectively, in sheet '4. Billing Det. For Def-Var' of the 2021 IRM Rate Generator model.

NT Power confirms that it has not diverged from the Board's IRM Rate Generator Model concept.

DATED at Newmarket, Ontario this 23rd day of November, 2020.

All of which is respectfully submitted,

*Original Signed By*

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**Ysni Semsedini, President/ CEO**

Newmarket – Tay Power Distribution Ltd.

## 9. Text Searchable Adobe PDF

NT Power confirms all documents are in Adobe PDF text-searchable format.

## 10. The 2021 IRM Checklist

NT Power has completed all items of the 2021 IRM Checklist and submitted in Excel format.

### 3.1.3 Applications and Electronic Models

NT Power has populated the 2021 Rate Generator Model and supplementary workforms as per section 3. of the Managers Summary.

NT Power has provided the following model to support the additional requests within this application as required:

- A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.

#### Certification of Evidence

As President and CEO of Newmarket-Tay Power Distribution Ltd. and in my capacity as an officer of that corporation and without personal liability, I hereby certify to the best of my knowledge and as at the date of this certification that the evidence in the Application is accurate, consistent and complete. The filing is consistent with the requirements from Chapter 3 of the *Filing Requirements for Transmission and Distribution Rate Applications* for Incentive Rate-Setting Applications revised on May 14, 2020.

*Original Signed By*

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**Ysni Semsedini, President/ CEO**

Newmarket – Tay Power Distribution Ltd.

## 3.2 Elements of the Price Cap IR Index Plan

### 3.2.1 Annual Adjustment Mechanism

In accordance with Chapter 3, NT Power is a Price Cap IR Index applicant for the MRZ resulting in the assignment of a 0.3% stretch factor. NT Power - MRZ has chosen the Board's Price Cap IR Index established by the Board in its *October 18, 2012 Renewed Regulatory Framework for Electricity Report*.

The 2021 Rate Generator Model for the MRZ is stretch factor group three.

NT Power - MRZ's rate-setting parameters are:

Annual price escalator: 2.2%

Stretch factor: 0.3%

Total price index: 1.9%.

NT Power has elected for the OEB inflation factor for electricity distributors of 2.2% for both rate zones in 2021 established by the OEB Registrar letter *2021 Inflation Parameters* on November 9, 2020.

The 2021 Rate Generator Model on Sheet '16. Rev2Cost\_GDPIPI' is required to be updated to reflect the Price Escalator 2.2% for both rate zones.

#### 3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes.

The annual adjustment mechanism will not be applied to the following components of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural and Remote Rate Protection Benefit and Charge

- Standard Supply Service – Administrative Charge
- Capacity Based Recovery
- MicroFIT Service Charge
- Specific Service Charges
- Smart Metering Entity Charge
- Transformation and Primary Metering Allowances

### 3.2.2 Revenue to Cost Ratio Adjustments

NT Power filed updated cost allocation models with the Board on September 12, 2019 (EB-2019-0055). The cost allocation update approved by the OEB was as follows:

“The OEB accepts the partial settlement proposal.

The parties concluded that Newmarket-Tay Power’s updated cost allocation methodology in this proceeding is unique. The OEB agrees. Given the 10-year deferred rebasing period following an amalgamation, the next rebasing application for Newmarket-Tay is not expected until the setting of 2028 rates. The OEB ordered Newmarket-Tay Power to update the cost allocation models and have them filed no later than 12 months following the acquisition of all Midland Power shares. The filing of the cost allocation study in this application is responsive to that order.

Given this unique circumstance, the OEB agrees that it is appropriate to use 2018 actual volumes and connections for the purposes of the cost allocation study. The parties also agreed to a number of corrections and adjustments to the cost allocation model, which the OEB finds appropriate. The resulting revenue-to-cost ratios all fall within the ranges established by the OEB for each customer class” (EB-2019-0055, page 17-18).

### 3.2.3 Rate Design for Residential Electricity Customers

On April 2, 2015, the Board released its *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*, which stated that electricity distributors will transition to a fully-fixed monthly distribution service charge for residential customers. NT Power transitioned to a fully-fixed monthly service charge for the residential class effective May 1, 2019.

### *Rate Design – Exceptions and Mitigation*

NT Power is not requesting rate mitigation as no bill increased for any customer class exceed 10% for MRZ.

### **3.2.4 Electricity Distribution Retail Transmission Service Rates**

NT Power seeks changes to its Retail Transmission Service Rates for the MRZ as detailed in 2021 IRM Rate Generator Model (sheets 10. to 15.).

Electricity distributors are charged for transmission costs at the wholesale level and then pass these charges to their distribution customers through the Retail Transmission Service Rates (“RTSR”). Variance accounts are used to capture differences in the rate a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (variance Account 1584 and Account 1586).

NT Power acknowledges that the RTSR's may be adjusted by the Board. NT Power - MRZ's proposes the RTSR rates below for the MRZ based on the 2021 IRM Rate Generator Model:

Proposed RTSR

Rate Class	Unit	Current RTSR Network	Proposed RTSR Network	Current RTSR Connection	Proposed RTSR Connection
Residential	\$/kWh	0.0072	0.0070	0.0059	0.0060
General Service Less Than 50 kW	\$/kWh	0.0064	0.0062	0.0055	0.0056
General Service 50 To 4,999 kW	\$/kW	2.6204	2.5538	2.1629	2.1940
Unmetered Scattered Load	\$/kWh	0.0064	0.0062	0.0055	0.0056
Street Lighting	\$/kW	1.9764	1.9262	1.6721	1.6962

In the Board's most recent Decision and Rate Order (EB-2019-0296), new Uniform Transmission Rates were effective and are as follows:

Uniform Transmission Rates

Uniform Transmission Rates	
Network Service Rate	\$3.92 kW
Line Connection Rate	\$0.97 kW
Transformation Connection Service Rate	\$2.33 kW

The Hydro One Network Inc. tariff of rates and charges effective January 1, 2020 (EB-2019-0043) are as follows:

Hydro One Sub-Transmission Rates

Hydro One Sub-Transmission Rates	
Network Service Rate	\$3.3980 kW
Line Connection Rate	\$0.8045 kW
Transformation Connection Service Rate	\$2.0194 kW
Both Line and Transformation Connection Service Rate	\$2.8239 kW

## Other Rates and Charges

NT Power seeks continuation of the other rates and charges approved in EB-2012-0147 specifically the Allowances, Specific Service Charges, Retail Service Charges, and Loss Factors for the MRZ.

### 3.2.5 Review and Disposition of Group 1 Deferral and Variance Account Balances

*Chapter 3 of the Board's Filing Requirements and the Report of the Board on Electricity Distributors' Deferral and Variance Account Review* provide that the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Consistent with a letter from the OEB on July 25, 2014, distributors may elect to dispose of Group 1 account balances below the threshold. Distributors must file in their application Group 1 balances as of December 31, 2019 to determine if the threshold has been exceeded.

NT Power elects to dispose of the Group 1 account balances that are below the threshold because the balances are practical to dispose of by rate classes. NT Power has completed the Board Staff's 2021 IRM Rate Generator model 'sheet '3. Continuity Schedule' and has projected interest to April 30, 2020 on the December 31, 2019 balances. Actual interest has been calculated based on the Board's prescribed rates. Projected interest for the period is based on the Q2's, 2020 Board's prescribed rate of 0.57%.

Statement: NT Power confirms the accuracy of the billing determinants for the MTRZ used in sheet '4. Billing Det. For Def-Var' of the 2021 IRM Rate Generator model.

### External Review Ordered by the OEB

In the Decision and Order (EB-2019-0055, pg. 11), the OEB made the following finding regarding Group 1 DVAs in the MRZ:

"The OEB agrees that there should be no disposition of the Group 1 DVA balances in this proceeding for the MRZ. The 2017 balances were disposed on an interim basis. Given the concerns raised by OEB staff, the OEB requires Newmarket-Tay Power to complete a detailed review of the 2017, 2018 and 2019 balances in Accounts 1588 and 1589, and all sub-accounts of Account 1595 that are due for disposition but have not yet been disposed for the MRZ. The results of this review shall be filed with Newmarket-Tay

Power's 2021 rate application. The OEB expects sufficient detail to be filed with the OEB to support balances proposed for disposition. This shall include an assessment of accounting and settlement practices for Accounts 1588 and 1589, all necessary workforms for the sub-accounts of Account 1595, and detailed explanations for any adjustments made”.

NT Power contacted the OEB's Incentive Rate Setting and Regulatory Accounting group for guidance with respect to the following items:

1. The extent of other audit reports that have been completed
2. What write-up is required by the auditor/LDC
3. What supporting schedules are required
4. Are there any template/examples from past OEB-ordered audits that can be followed?
5. What other documentation would be helpful to the OEB

On June 18, 2020 the Board Staff provided 'The Guidance to Newmarket – Tay Power for the Internal/ External Review/ Audit Ordered by the OEB' to NT Power. The sections below are from the “Staff Recommended Guidance to Newmarket – Tay Power” and the supporting schedules.

#### Assurance and Scope

NT Power engaged Baker Tilly an independent auditor to conduct a detailed review of Group 1 balances for 2017 to 2019. Validation settlement calculations and data pulls were completed for all months and years from 2017 to 2019 utilizing the Illustrative Commodity Model as provided by the OEB in accordance with the Accounting Procedures Handbook Update February 21, 2019. The review includes an assessment of accounting and settlement practices for Account 1588, Account 1589 and all sub accounts of Account 1595. A review of RPP calculations, embedded generation settlement claims, Account 1595, CT 148 between RPP and non RPP that flow into Account 1588 and 1589 and the related controls were completed to ensure accuracy and identify any adjustments.

#### Standard

Baker Tilly provided a DVA Report after completing a comprehensive review of the Group 1 DVA's for the balances being requested for disposition presented in Appendix 7. The DVA

review was conducted in accordance with 'The Guidance to Newmarket – Tay Power for the Internal/ External Review/ Audit Ordered by the OEB' letter provided on June 18, 2020 by Board Staff.

This audit has been conducted in accordance with the standard Accounting Guidance issued in February, 2019 for Accounts 1588 and 1589, Accounting Procedures Handbook and FAQs for the other Group 1 Accounts. The updated guidance was issued following the Special Purpose Audit formerly conducted that states,

“Utilities that did not receive approval for disposition of historical account balances due to concerns noted should apply the accounting guidance to those balances and adjust the balances as necessary, prior to requesting final disposition.” It is expected that this will also apply to balances that have been previously cleared on an interim basis, given the errors previously noted by the distributor and the potential for further errors that may have not yet been discovered (OEB’s Chapter 2 (p.70) and Chapter 3 (p.14) Filing Requirements).

#### Materiality

The adjustments identified for historical pre-2019 annual balances are within the threshold for Accounts 1588 and 1589 as per below:

- Account 1589 – 0.5% of annual Non-RPP GA costs (Account 4707 Charges – Global Adjustment) from the year pertaining to the balance requested for disposition
- Account 1588 – 0.5% of annual Cost of Power (Account 4705 Power Purchased) from the year pertaining to the balance requested for disposition

The adjustments for Account 1595 are within the threshold of the 1595 Analysis Workform of +/- 10% unresolved differences.

#### Supporting Schedules Required

Table 1 and 2 identify the adjustments for Account 1588, Account 1589 and Account 1595 in the MTRZ.

Adjustments to Deferral and Variance Accounts

Table 1: Adjustments for Accounts 1588 and 1589 for MRZ

Year		Account 1588			Account 1589		
		Original Balance	Revised Balance	Adjustments	Original Balance	Revised Balance	Adjustments
2017	Principal	\$62,099	\$62,099	\$-	\$191,475	\$191,475	\$-
	Interest	\$4,007	\$4,007	\$-	\$7,430	\$7,430	\$-
	Total	\$66,106	\$66,106	\$-	\$198,905	\$198,905	\$-
2018	Principal	-\$113,822	\$223,500	\$337,322	\$480,036	\$142,714	-\$337,322
	Interest	\$5,103	\$8,516	\$3,413	\$8,957	\$5,544	-\$3,413
	Total	-\$108,719	\$232,016	\$340,735	\$488,993	\$148,258	-\$340,735
2019	Principal	\$375,591	-\$137,465	-\$513,056	-\$265,490	\$71,832	\$337,322
	Interest	\$6,382	-\$4,452	-\$10,834	\$2,413	\$5,826	\$3,413
	Total	\$381,972	-\$143,918	-\$525,890	-\$263,077	\$77,658	\$340,735

The 2018 adjustments of principal and interest for Account 1588 and 1589 are result of a reallocation which was recorded in the financial records in 2019.

The 2019 adjustment of (\$513,056) for Account 1588 principal consist of the following:

- Reversal of the 2018 adjustment noted above (\$337,322)
- Settlement correction of (\$175,734)

The 2019 adjustment of (\$10,834) for Account 1588 interest consist of the following:

- Reversal of the 2018 adjustment noted above (\$3,413)
- Settlement correction of (\$7,421)

The 2019 adjustment of \$337,322 principal and \$3,413 interest for Account 1589 are the reversal of the adjustment from 2018 noted above.

The year 2017 meets the disposition eligibility criteria for Account 1595. In the MRZ for Account 1595 there were no adjustments to the original balances identified.

### 3.2.5.1 Wholesale Market Participants

In accordance with the Chapter 3, a wholesale market participant (“WMP”) refers to any entity that participates directly in any of the Independent Electricity System Operator (“IESO”) administered markets. These participants settle commodity and market-related charges with the IESO, including when they are embedded in a distributor’s distribution system. Consequently, NT Power has not allocated any account balances in Account 1588 RSVA - Power, Account 1580 RSVA - Wholesale Market Services Charge and Account 1589 RSVA - Global Adjustment to it’s WMP customer in the NTRZ.

NT Power had one WMP customer in 2019 in the MRZ General Service greater than 50 kW class.

NT Power ensured that the rate rider is appropriately calculated for the following remaining charges: Account 1584 RSVA – Retail Transmission Network Charge, Account 1586 RSVA – Retail Transmission Connection Charge and Account 1595 – Disposition/Refund of Regulatory Balances.

### 3.2.5.2 Global Adjustment

#### Class B and A Customers

The MRZ has thirteen Class A customers with six transitioning between Class A and Class B for the 2019 year.

#### GA Analysis Workform

NT Power has submitted the GA Analysis workform for 2013 to 2019. In the Decision and Rate Order (EB-2019-0055) the OEB requested NT Power to,

“ensure that all Group 1 balances for the entire period from 2013 to 2019 for the NTRZ have been thoroughly reviewed, and the results of that review are filed with the 2021 rate application. Newmarket-Tay Power undertook an independent special purpose audit for the Group 1 RSVAs for the NTRZ for the 2013 to 2017 period, before the OEB issued its accounting guidance”.

NT Power has completed a review conducted by an external auditor for the Group 1 balances for the entire period of 2013 to 2019. The external auditor’s review has been provided in Appendix 7.

NT Power confirms the historical balances as part of this application have been considered and the review has been performed for Account 1588 and Account 1589 balances by independent auditors in accordance with the OEB’s letter “Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment” dated February 21, 2019.

NT Power has identified errors in the RRR data in Note 2 of the 2021 GA Analysis Workform v1.9 for the combined entity. NT Power maintains two rate zones, NTRZ and MRZ and has submitted a revision request to update the OEB UX Pivotal system for the 2019 Annual RRR filing. The table below provides a reconciliation by rate zone to the GA Analysis Work Form and the revisions by rate zone required.

Table 1: GA Analysis Rate Zone Reconciliation Table

A) 2018 Reconciliation Table

GA Analysis	NTRZ	MRZ	NT Power =NTRZ + MRZ	GA Analysis V1.9 Populated Values	Variance	Revised MRZ
	2018	2018	2018	2018	2018	2018
<b>Total Metered excluding WMP C = A + B</b>	<b>655,906,325</b>	<b>185,865,826</b>	<b>841,772,151</b>	<b>841,772,150</b>	<b>0</b>	<b>185,865,826</b>
RPP A	375,134,315	78,542,965	453,677,279	453,677,279	0	78,542,965
<b>Non RPP B = D + E</b>	<b>280,772,010</b>	<b>107,322,861</b>	<b>388,094,872</b>	<b>388,094,871</b>	<b>0</b>	<b>107,322,861</b>
Non-RPP Class A D	65,401,139	49,773,175	115,174,314	115,174,314	6	46,595,371
Non-RPP Class B* E	215,370,871	57,549,686	272,920,558	272,920,557	0	60,727,491

B) 2019 Reconciliation Table

GA Analysis	NTRZ	MRZ	NT Power =NTRZ + MRZ	GA Analysis V1.9 Populated Values	Variance	Revised NTRZ	Revised MRZ	Revised NT Power =NTRZ + MRZ
	2019	2019	2019	2019	2019	2019	2019	2019
<b>Total Metered excluding WMP C = A + B</b>	<b>635,165,905</b>	<b>179,151,151</b>	<b>814,317,056</b>	<b>814,317,057</b>	<b>1</b>	<b>635,165,905</b>	<b>180,398,795</b>	<b>815,564,700</b>
RPP A	362,734,995	77,374,775	440,109,771	440,109,771	0	362,734,995	77,374,775	440,109,771
<b>Non RPP B = D + E</b>	<b>272,430,910</b>	<b>101,776,376</b>	<b>374,207,285</b>	<b>374,207,286</b>	<b>1</b>	<b>272,430,910</b>	<b>103,024,019</b>	<b>375,454,929</b>
Non-RPP Class A D	71,687,848	53,136,935	124,824,783	124,824,783	0	66,136,112	49,744,369	115,880,481
Non-RPP Class B* E	200,743,062	48,639,441	249,382,502	249,382,503	1	206,294,797	53,279,651	259,574,448

NT Power has completed the Global Adjustment Analysis Workform (“GA Workform”) in live Excel format for each year not previously approved by the OEB for final disposition.

Table 2: GA Analysis Summary by Year

Year	Unresolved Difference	Unresolved Difference as % of Expected GA Payments to IESO	Reconciling Item	\$ Included within 2019 Principal Adjustment
2017	\$58,183	0.6%	\$9,501	\$9,501
2018	\$13,768	0.2%	-\$337,322	-\$337,322
2019	\$26,255	0.4%	\$337,322	\$337,322

A review of the pre-2019 historical balances from the years 2017 to 2019 was conducted and the table below provides a summary of each vintage with results below the +/- 1% unresolved difference.

In 2016, Midland PUC had long term load transfers accounted for in 2017 financial statements of \$9,501. A reconciliation of GA for RPP customers was included within the 2019 audited financial statements resulting in a -\$337,322 in 2018 and \$337,322 in 2019.

The 2021 IRM Rate Generator model on the Continuity Schedule for the Account 1588 and 1589 balance in the 2019 Principal Adjustments reflects the reconciling items in the table above (Continuity Schedule, Sheet 3., cell BF28 and BF29).

### Global Analysis Workform Instructions - Appendix A GA Methodology Description

OEB Staff provided *Instructions for Completing GA Analysis Workform* dated May 20, 2020 that states if a distributor has yet to fully implement the OEB's February 21, 2019 accounting guidance effective from January 1, 2019, the distributor must complete and submit this Appendix A along with the GA Analysis Workform.

According to the Accounting Procedures Handbook, amounts are not booked directly to accounts 1588 and 1589, instead they are booked to the cost of power Account 4705 - Power Purchased, and Account 4707 Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions. Therefore, the questions in this appendix refer to amounts being booked into accounts 1588 and 1589 for simplicity's sake.

### 3.2.5.3 Commodity Accounts 1588 and 1589

In accordance with OEB issued letter dated February 21, 2019 NT Power has fully implemented the OEB's guidance effective from January 1, 2019.

NT Power confirms the historical balances that have yet to be disposed on a final basis have been considered in the context of the Feb. 21, 2019 accounting guidance. The summary of the review performed is itemized in section 3.2.5 Review and Disposition of Group 1 Deferral and Variance Account Balances.

### Certification of Evidence

As President and CEO of Newmarket-Tay Power Distribution Ltd. and in my capacity as an officer of that corporation and without personal liability, I hereby certify to the best of my knowledge and as at the date of this certification that NT Power has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed. The filing is consistent with the requirements from Chapter 1 of the *Filing Requirements*.

*Original Signed By*

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**Ysni Semsedini, President/ CEO**

Newmarket – Tay Power Distribution Ltd.

### 3.2.5.4 Capacity Based Recovery (CBR)

NT Power applied the Board's *Accounting Guidance on CBR*, issued July 25, 2016. WMS are billed by the IESO for CBR.

In 2019, NT Power had thirteen Class A customers in the MRZ for the duration of the year. Sheet '6.2 CBR B' of the Rate Gen Model has a total CBR Class B allocated to current Class B customers of (\$12,866) generating a CBR Class B Rate Rider. In 2019, six customers transitioned from Class B to Class A resulting in a fixed monthly charge.

### 3.2.6 LRAM Variance Account (LRAMVA)

For CDM programs delivered within the 2011 to 2014 term and going forward within the 2015 to 2021 term, the Board established Account 1568 - LRAMVA to capture the variance between the Board-approved CDM forecast and the actual results at the customer rate class level.

Account 1568 - LRAMVA variance captures the difference between:

- a) The results of actual, verified impacts of authorized CDM activities undertaken by NT Power in the MRZ; and
- b) The Board-approved LRAMVA threshold.

In accordance with the Board's *Guidelines for Electricity Distributor CDM*, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may apply for the disposition of the balance in the LRAMVA in IRM applications, if the balance is deemed significant by the applicant. Disposition requests for LRAMVA must be made together with carrying charges.

#### 3.2.6.1 Disposition of LRAMVA

##### *Statement Identifying Years of Lost Revenues and Prior Years Savings*

NT Power deems the balance of the MRZ LRAMVA account significant and is seeking disposition for the 2019 LRAMVA balance of \$52,940 (\$51,709 principal and \$1,231 interest) over the period of one year as it exceeds the threshold.

*Statement Confirming LRAMVA was based on Verified Savings Results*

The LRAMVA historically has been based on the Final Verified Annual Results published by the IESO. Following the Ministry of Energy, Northern Development and Mines’ decision on March 20, 2019 to conclude the Conservation First Framework (CFF) led the IESO to no longer issue the annual verified report format which has been used historically. Results from the IESO’s 2017 program evaluation have been applied to April 15, 2019 gross unverified savings values based on the Participation and Cost Report, including net-to-gross factors and gross realization rates. NT Power used the Detailed Project Level Savings file as provided by the IESO for the Net Demand Savings by program applying the outlined IESO saving calculation methodology and applicable reference table metrics. The Detailed Project Level Saving file contains customer information. Should this file be required, NT Power will submit with confidentiality at the Board’s request. This file was generated by program activity savings as reported by NT Power for the MRZ through the monthly LDC Report submission.

NT Power has submitted the excel workbook supporting the LRAMVA claim:

- Participation and Cost Report for NT Power’s MRZ of April, 2019

NT Power used the most recent input assumptions available at the time of the program evaluation when calculating the lost revenue. NT Power has not deviated from the Board’s LRAMVA model concept and provided any adjustments to the model made in the ‘1-a. Summary of Changes’ tab.

*Summary of LRAMVA balance requested for disposition*

The following table presents the MRZ LRAMVA balances identified for disposition:

LRAMVA Claim

Customer Class	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
<b>Residential</b>	\$8,643	\$206	\$8,849
<b>GS&lt;50</b>	-\$15,219	-\$362	-\$15,581
<b>GS&gt;50</b>	\$57,999	\$1,380	\$59,380
<b>Street Lights</b>	\$286	\$7	\$293
<b>Total</b>	<b>\$51,709</b>	<b>\$1,231</b>	<b>\$52,940</b>

*Statement:* NT Power - MRZ requests a period of one year for LRAMVA.

*Details for the forecast CDM savings included LRAMVA calculation*

NT Power has followed LRAMVA Work Form Version 3.0 and the Board Report, *Updated Policy for the Lost Revenue Adjustment Mechanism Calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs* (EB-2016-0182).

In accordance with the *Guidelines for Electricity Distributors* (CDM – EE-20120003), NT Power has used the Board's approved volumetric rates for the MRZ. Carrying charges were applied on a monthly basis and are being requested to be recovered from the MRZ's customers. The LRAMVA threshold was received in NT Power - MRZ's Settlement Agreement from 2013 and is displayed in sheet '2. LRAMVA Threshold'. The recovery of the LRAMVA principal amount of one year is to reduce the impact on the customers bills in future years.

With respect to the entries in the LRAMVA, the CDM Guidelines specify that distributors must calculate the full year impact of CDM programs and compare that to the LRAMVA threshold amounts by rate class. The difference is multiplied by the distributor's Board approved variable distribution charge and customer rate class with which the volumetric variance occurred.

Statement: NT Power is requesting a LRAMVA claim of \$52,940 for the MRZ which includes the verified actual CDM savings and carrying charges.

*Rationale confirming how the rate class allocations for actual CDM savings were determined*

For CDM programs that are designed and designated for specific customer segments or rate classes, LRAMVA allocations for CDM savings are allocated directly to those specific rate classes. For example, the saveONenergy 'Coupon' and 'Heating and Cooling' Programs are designated as residential programs, while the saveONenergy 'Small Business Lighting' program limits eligibility to those customers with a demand of less than 100 kW.

CDM 'Coupon' and 'Heating and Cooling' program savings will be allocated 100% to the residential rate class. For programs with more limited customer participation, such as the Process & Systems Upgrades Program, the CDM savings for LRAMVA allocations are directly to the specific rate classes, in this case GS>50. For other programs, such as Retrofit that could have participants from multiple rate classes, NT Power analyzed the actual customer participation to calculate percent allocations. The 'Retrofit' program savings were allocated to

the general service less than 50 kW (GS<50kW) and the general service greater than 50 kW (GS>50kW) rate classes, based on the prior year’s customer participant mix for the year in question.

A summary of the annual rate class allocations is within sheet ‘3-a.’ of the LRAMVA work form for the MRZ. NT Power populated the sheet ‘5. 2015-2021’ with persistence and 2018 current net energy savings. The relevant Board approved distribution rates were compiled within sheet ‘3. Distribution Rates’ and used within the model calculations.

### Participation and Cost Reports and Detailed Project Level savings files

The Participation and Cost Report for the period of April, 2019 has been submitted. NT Power utilized the final Participation & Cost Report from the IESO for the period ending April 15, 2019 year to date kWh value then divided this by four and multiplied by twelve to get the approximate total year savings.

### CDM Savings

The CDM savings are presented in the following table:

Final Verified CDM Savings

Description	Residential	GS<50	GS>50	Street Lights
2019 Actuals	\$9,534	\$28,271	\$59,903	\$286
2019 Forecast	-\$891	-\$43,491	-\$1,904	\$0
<i>Carrying Charges</i>	\$206	-\$362	\$1,380	\$7
<b>Total LRAMVA Balance</b>	<b>\$8,849</b>	<b>-\$15,581</b>	<b>\$59,380</b>	<b>\$293</b>

### *Additional Documentation or Data Statement*

Statement: No additional documentation or data was provided in support of projects that was not included in the Participation and Cost Report and the Project listing from the IESO.

### Proposed LRAMVA Rate Riders

The proposed LRAMVA rate rider recovery period is one year. The proposed LRAMVA rate riders are presented below:

Proposed LRAMVA Rate Riders – Recover Period 1 Year

Customer Classes	Unit	LRAMVA Rate Riders
Residential	\$/kWh	\$0.0002
GS <50 kW	\$/kWh	-\$0.0007
GS >50 kW	\$/kW	\$0.2227
Street Lighting	\$/kW	\$0.2076

### 3.2.7 Tax Changes

OEB policy, as described in the OEB’s 2008 report entitled Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario’s Electricity Distributors (the Supplemental Report), prescribes a 50/50 sharing of impacts of legislated tax changes from distributors’ tax rates embedded in its OEB approved base rate known at the time of application. These amounts will be refunded to or recovered from customers over a 12-month period.

NT Power has completed the 2021 IRM Rate Generator Model (sheet ‘8. STS-Tax Change’ and sheet ‘9. Shared Tax-Rate Rider’) for the MRZ to calculate the annual tax changes that are to be allocated to the customer rate classes. The allocated tax sharing amount did not produce a rate rider in one or more rate class. NT Power requests to transfer the entire OEB- approved tax sharing amount into Account 1595 for disposition at a later date.

On June 21, 2019, Bill C-97, the Budget Implementation Act, 2019, No. 1, was given Royal Assent that included various changes to the federal income tax regime. A change included was the Accelerated Investment Incentive program, which provides for a first-year increase in Capital Cost Allowance (CCA) deductions on eligible capital assets acquired after November 20, 2018.

As per the OEB’s July 25, 2019 letter, NT Power has recorded the impacts of CCA rule changes in Account 1592 - PILs and Tax Variances – CCA Changes for the period November 21, 2018 until the effective date of the NT Power’s next cost-based rate order.

NT Power - MRZ has no changes to the service charges or loss factors approved in the 2013 Cost of Service Application (EB-2012-0147).

### 3.2.8 Z- Factor Claims

Z factor criteria is defined as an event that occurred outside of what the NT Powers current rates are derived from and outside of management's control. The amounts incurred must be larger than the Board defined materiality threshold and have a significant influence on the operations of the Applicant. NT Power is not seeking any recoveries of expenses under a Z factor.

## 3.3 Elements Specific only to the Price Cap IR Plan

### 3.3.1 Advanced Capital Module (ACM)

NT Power is not requesting an ACM.

### 3.3.2 Incremental Capital Module (ICM)

NT Power is requesting an ICM within the NTRZ rate zone only.

### 3.3.3 Treatment of Costs for 'eligible investments'

During a rebasing application a distributor may seek approval for costs incurred to make investments that are eligible for rate protection as per Subsection 79.1 (1) of the Ontario Energy Board Act, 1998 (the Act) and O.Reg. 330/09 (the Regulation) under the Act, which includes facilities forecast to enter service beyond the test year.

### 3.3.4 Conservation and Demand Management Costs for Distributors

CDM activity is funded either through IESO Contracted Province Wide CDM Programs, or through an OEB-approved CDM program.

### 3.3.5 Off-Ramp Provisions

NT Power's regulatory return on equity for 2019 was 6.94% which is within the maximum dead band of +/- 3% range of deemed return on equity of 9.66%.

## 3.4 Specific Exclusions from Price Cap IR Applications

### Appendix A: Application of Recoveries in Account 1595

NT Power submits the Account 1595 Analysis Workforms for the vintage year that met the eligibility requirements for disposition of residual balances of Account 1595 Sub accounts in live excel format.

NT Power has a May 1<sup>st</sup> rate year resulting in the 2017 rate riders ending April 30, 2018. The balance of sub-account 1595 (2017) is eligible to be disposed of as the December 31, 2019 account balance has been audited. NT Power is seeking disposition of Account 1595 for 2017.

#### 1595 Analysis Workform

NT Power submits the Account 1595 Analysis Workform for 2017 vintage year in live excel format. No unresolved differences over the +/- 10% threshold was identified in 2017 balances for Account 1595.

## Appendix 1: NT Power's Current Tariff Sheet

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.51
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Issued - April 21, 2020

Revised - April 30, 2020

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.46
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0173
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	(0.0008)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Issued - April 21, 2020

Revised - April 30, 2020

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

**EB-2019-0055**

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	66.29
Distribution Volumetric Rate	\$/kW	3.5895
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.1785
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.3006
Retail Transmission Rate - Network Service Rate	\$/kW	2.6204
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1629

### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

Issued - April 21, 2020

Revised - April 30, 2020

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.85
Distribution Volumetric Rate	\$/kWh	0.0116
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

#### MONTHLY RATES AND CHARGES - Regulatory Component

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

Issued - April 21, 2020  
Revised - April 30, 2020

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

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

### APPLICATION

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.66
Distribution Volumetric Rate	\$/kW	3.8429
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.2069
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.4140
Retail Transmission Rate - Network Service Rate	\$/kW	1.9764
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6721

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Issued - April 21, 2020

Revised - April 30, 2020

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

### 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.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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EB-2019-0055

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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#### Customer Administration

Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

#### Non-Payment of Account

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

#### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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

EB-2019-0055

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	<span style="color: red;">(0.61)</span>
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

### 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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576

Issued - April 21, 2020  
Revised - April 30, 2020

## Appendix 2: NT Power's Proposed Tariff Sheet

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.05
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0015
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0023
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

### **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	23.86
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0176
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0025
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

#### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

# **Newmarket-Tay Power Distribution Ltd.**

## **For Former Midland Power Utility Rate Zone**

### **TARIFF OF RATES AND CHARGES**

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

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

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

Service Charge	\$	67.42
Distribution Volumetric Rate	\$/kW	3.6505
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.2227
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4600)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kW	1.5359
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022 Applicable only for Class B Customers	\$/kW	(0.0389)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5538
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1940

#### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

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

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	11.03
Distribution Volumetric Rate	\$/kWh	0.0118
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0026
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

#### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

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

### **APPLICATION**

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

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	1.69
Distribution Volumetric Rate	\$/kW	3.9082
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.2076
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kW	0.9757
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kW	<b>(0.0383)</b>
Retail Transmission Rate - Network Service Rate	\$/kW	1.9262
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6962

### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

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

#### microFIT SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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#### ALLOWANCES

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

#### SPECIFIC SERVICE CHARGES

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

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

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

#### Customer Administration

Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

#### **Non-Payment of Account**

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

#### **Other**

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.39
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

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

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.04
Monthly Fixed Charge, per retailer	\$	41.62
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.16
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

### **LOSS FACTORS**

**Newmarket-Tay Power Distribution Ltd.  
For Former Midland Power Utility Rate Zone  
TARIFF OF RATES AND CHARGES**

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

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

1.0682

Total Loss Factor - Primary Metered Customer < 5,000 kW

1.0576

## Appendix 3: 2021 IRM Rate Generator

*(Presented in PDF and Excel Format)*

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

**Quick Link**  
Ontario Energy Board's 2021 Electricity  
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Newmarket-Tay Power Distribution Ltd.
Service Territory	For Former Midland Power Utility Rate Zone
Assigned EB Number	EB-2020-0041
Name of Contact and Title	Michelle Reesor
Phone Number	905-715-4120
Email Address	mreesor@nmhydro.ca
We are applying for rates effective	Saturday, May 01, 2021
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2013
2. For Accounts 1588 and 1589, please indicate the year the accounts were last disposed on a final basis.	2012
a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.	2017
b) If the accounts were last approved on an interim basis, and i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis. (e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017.)	
3. For the remaining Group 1 DVAs, please indicate the year the accounts were last disposed on a final basis.	2018
a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.	2017
b) If the accounts were last approved on an interim basis, and i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis	
4. Select the earliest vintage year in which there is a balance in Account 1595. (e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016.)	2017
5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?	Yes
6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?	Yes
7. Retail Transmission Service Rates: Newmarket-Tay Power Distribution Ltd. is:	Partially Embedded Within Hydro One Distribution System(s) <i>(If necessary, enter all host-distributors' names in the above green shaded cell.)</i>
8. Have you transitioned to fully fixed rates?	Yes

**Legend**

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

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, 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.



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

*Please wait as macro imports and formats your current tariff schedule*

Below is your 2020 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.

Have you confirmed the accuracy of the tariff sheet below?

Yes

## Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

**TARIFF OF RATES AND CHARGES**  
Effective and Implementation Date May 1, 2020  
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2019-0055

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.51
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

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



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.46
Smart Metering Entry Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0173
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	(0.0008)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Below is your 2020 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Station will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4 Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	66.29
Distribution Volumetric Rate	\$/kW	3.5895
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.1785
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.3006
Retail Transmission Rate - Network Service Rate	\$/kW	2.6204
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1629

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Below is your 2020 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.85
Distribution Volumetric Rate	\$/kWh	0.0116
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Below is your 2020 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.66
Distribution Volumetric Rate	\$/kW	3.8429
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.2069
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.4140
Retail Transmission Rate - Network Service Rate	\$/kW	1.9764
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6721

### MONTHLY RATES AND CHARGES - Regulatory Component

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

Below is your 2020 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism

## Rate Generator for 2021 Filers

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

### 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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576

Below is your 2020 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.

**Ontario Energy Board**  
**Incentive Rate-setting Mechanism Rate**  
**Generator for 2021 Filers**

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2017										2018									
		Opening Principal Amount as of Jan 1, 2017	Transactions Debit / (Credit) during 2017	OEB-Approved Dispositions during 2017	Principal Adjustments <sup>1</sup> during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amount as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Dispositions during 2017	Interest Adjustments <sup>2</sup> during 2017	Closing Interest Amount as of Dec 31, 2017	Opening Principal Amount as of Jan 1, 2018	Transactions Debit / (Credit) during 2018	OEB-Approved Dispositions during 2018	Principal Adjustments <sup>1</sup> during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amount as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Dispositions during 2018	Interest Adjustments <sup>2</sup> during 2018	Closing Interest Amount as of Dec 31, 2018
<b>Group 1 Accounts</b>																					
Smart Metering Account	1550	0			521,796	521,796	0		6,280	6,280	521,796	172,995	260,621		434,170	6,280	7,776	4,747		9,308	
Smart Metering Entry Charge - Variance Account	1551	0			(5,275)	(5,275)	0		(61)	(61)	(5,275)	(7,380)	(2,472)		(10,153)	(61)	(150)	(48)		(154)	
RSVA - Wholesale Market Service Charge <sup>3</sup>	1580	0			(343,544)	(343,544)	0		(3,863)	(3,863)	(343,544)	(28,867)	(770,694)		(201,757)	(3,863)	(4,258)	(7,508)		(613)	
Variance WMS - Sub-account CBR Class A <sup>4</sup>	1580	0			0	0	0		0	0	0	0	0		0	0	0	0		0	
Variance WMS - Sub-account CBR Class B <sup>4</sup>	1580	0			(9,550)	(9,550)	0		(493)	(493)	(9,550)	(2,399)	(6,197)		(4,348)	(493)	(89)	448		(1,019)	
RSVA - Retail Transmission Network Charge	1584	0			(18,745)	(18,745)	0		120	120	(18,745)	17,348	9,929		(14,620)	120	(266)	486		(72)	
RSVA - Retail Transmission Connection Charge	1586	0			16,197	16,197	0		538	538	16,197	11,818	33,212		(5,197)	538	(104)	1,270		(837)	
RSVA - Power <sup>5</sup>	1586	0			62,099	62,099	0		4,607	4,607	62,099	(183,336)	(12,113)	337,322	223,560	4,607	2,799	1,703		8,516	
RSVA - Global Adjustment <sup>6</sup>	1589	0			191,475	191,475	0		7,430	7,430	191,475	257,451	(31,110)	(337,322)	142,714	7,430	7,634	6,107		(3,413)	
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>7</sup>	1595	0			0	0	0		0	0	0	0	0		0	0	0	0		0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>8</sup>	1595	0			(489,463)	(489,463)	0		482,860	482,860	(489,463)		(489,463)		0	482,860		488,766		1,827	
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>9</sup>	1595	0			87,522	87,522	0		(70,126)	(70,126)	87,522		(70,126)		87,522	(70,126)	1,630			(68,465)	
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>9</sup>	1595	0			91,231	91,231	0		(14,501)	(14,501)	91,231		(86,378)		4,853	(14,501)	19,153			4,652	
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>9</sup>	1595	0			0	0	0		0	0	0		(57,944)	407,190	(465,143)	0	(264)	(405,976)		485,771	
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>9</sup>	1595	0			0	0	0		0	0	0		0	0	0	0	0	0		0	
RSVA - Global Adjustment	1589	0			191,475	191,475	0		7,430	7,430	191,475	257,451	(31,110)	(337,322)	142,714	7,430	7,634	6,107		(3,413)	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0			(87,072)	(87,072)	0		404,821	404,821	(87,072)	(183,443)	31,110	337,322	48,728	404,821	26,186		(6,107)	11,116	485,250
Total Group 1 Balance		0			103,504	103,504	0		412,251	412,251	103,504	88,009	0	0	191,512	412,251	33,820		7,703		453,774
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0			130,426	130,426	0		2,570	2,570	130,426	149,448			279,872	2,570	6,919			9,488	
Total Including Account 1568		0			233,929	233,929	0		414,821	414,821	233,929	237,455	0	0	471,384	414,821	40,739		7,703		483,282

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. \$600 balance is to have a positive figure and credit balance is to have a negative figure) as per the related OEB decision.

1 Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentation.  
2 If the LDC rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2020 balances related to interest balances approved for disposition in the 2021 OEB decision.  
3 If the LDC rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2020 balances related to interest balances approved for disposition in the 2021 OEB decision.

4 The individual sub-accounts as well as the total for all Account 1585 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1585 sub-account, the balance of the balance approved for disposition into Account 1585 is to be recorded in "OEB-Approved Dispositions" column. The recovery/principal is to be recorded in the "Transaction" column. Any change year of Account 1585 is to be the disposition as in the "OEB-Approved Dispositions" column. Any non-sub-account amounts needed to derive the claim amount must be shown separately in the "Principal Adjustments" column of the OEB Continuity Schedule.

5 Refer to filing requirements for disposition eligibility of the sub-accounts. Sub-account 1586 (column BV) if the sub-account is requested for disposition. Note that Accounts 1585 (2016) and 2019 are not eligible for disposition in the 2021 rate application.

6 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 OEB Accounting Procedures Manual Update - Accounting Guidance Related to Continuity. From through Accounts 1588 & 1589. The amount in the "Transactions" column in this OEB Continuity Schedule are to equal the transactions in the General Ledger (including any entries approved for disposition, which is shown separately in the "OEB-Approved Dispositions" column). Any non-sub-account amounts needed to derive the claim amount must be shown separately in the "Principal Adjustments" column of the OEB Continuity Schedule.

7 RRR reference for Account 1580 RSVAs - Wholesale Market Service Charge should equal the credit amount as reported in the RRR. This would include the balance for Account 1580 Variance WMS - Sub-account CBR Class B.

2019								2020				Projected Interest on Dec-31-2019 Balances				2.1.7 RRR <sup>2</sup>		YTD				
Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ Credit during 2019	CEB-Approved Dispositions during 2019	Principal Adjustments during 2019	Client Principal Balance as of Dec 31, 2019	Open Interest Amounts as of Jan 1, 2019	CEB-Approved Dispositions during 2019	Interest Adjustments during 2019	Closing Interest Amounts as of Dec 31, 2019	Principal Dispositions during 2020 - Invoiced by CEB	Interest Dispositions during 2020 - Invoiced by CEB	Closing Principal Balance as of Dec 31, 2019 Adjusted for Dispositions during 2020	Closing Interest Balance as of Dec 31, 2019 Adjusted for Dispositions during 2020	Projected Interest from Jan 1, 2020 to Dec 31, 2020 on Dec 31, 2019 balance adjusted for disposition during 2020 <sup>1</sup>	Projected Interest from Jan 1, 2020 to Apr 30, 2020 on Dec 31, 2019 balance adjusted for disposition during 2020 <sup>1</sup>	Total Interest	Total Claims	Adjusted Disposition YTD/Net	As of Dec 31, 2019	YTD RRR vs 2019 Balance (Principal + Interest)			
434,170	389,834	281,175		542,829	8,208	8,207	0,000	8,214			542,829	8,214	3,062	1,031	12,830	555,168			856,563	344,618	Please provide an explanation of the variance in the Manager's Summary	
(10,163)	(8,160)	(2,850)		(13,545)	(164)	(507)	(696)	(775)			(13,545)	(775)	(775)	(286)	(378)	(3,918)			(87,372)	(73,557)	Please provide an explanation of the variance in the Manager's Summary	
(201,751)	(31,889)	(172,990)		(5,936)	61.3	(1,312)	(1,351)	(968)			(5,936)	(968)	(968)	(1,146)	(1,424)	(61,380)			(347,769)	(286,863)	This variance does not match the value in cell B12G. Please provide an explanation of the variance in the Manager's Summary	
0	0	0		0	0	0	0	0			0	0	0	0	0	0			0	0		
(4,348)	(10,238)	(1,350)		(13,332)	(1,010)	(771)	(950)	(231)			(13,332)	(231)	(49)	(25)	(32)	(13,564)			(13,484)	(9)	Please provide an explanation of the variance in the Manager's Summary	
(14,623)	14,628	(61,880)		21,874	(22)	191	(1,294)	791			21,874	791	182	81	1,003	22,877			(22,827)	(5)	Please provide an explanation of the variance in the Manager's Summary	
(5,197)	79,782	(7,731)		87,580	(637)	289	(1,242)	877			87,580	877	499	168	1,342	89,922			203,312	160,059	Please provide an explanation of the variance in the Manager's Summary	
203,900	228,306	142,216	(613,066)	(137,060)	8,616	2,317	4,461	(10,836)			(137,060)	(786)	(786)	(261)	(6,497)	(142,262)			1,262,476	1,388,388	Please provide an explanation of the variance in the Manager's Summary	
142,714	(185,819)	222,585	337,322	71,832	5,544	8,046	7,763	3,413	9,239		71,832	9,239	409	136	9,785	81,817			(953,456)	(1,074,477)	Please provide an explanation of the variance in the Manager's Summary	
0	0	0		0	0	0	0	0			0	0	0	0	0	0			(61,803)	(61,803)	Please provide an explanation of the variance in the Manager's Summary	
0	0	0		0	1,827	(7,714)	(5,887)	(6)			0	0	0	0	0	0			37,868	37,868	Please provide an explanation of the variance in the Manager's Summary	
87,822	(1,017)	87,822		86	(88,693)	903	(87,593)	0			86	0	0	0	0	0			0	0	Please provide an explanation of the variance in the Manager's Summary	
6,853				3,839	4,652	80		4,779			3,839	4,779	22	7	4,781	8,557			9,388	1,415	Please provide an explanation of the variance in the Manager's Summary	
(465,143)	(27,564)			(492,708)	495,771	345		496,116			(492,708)	496,116	(2,606)	(936)	492,371	0			9,831	(31,831)	Please provide an explanation of the variance in the Manager's Summary	
0	(295,291)	(621,763)		326,472	0	6,027	49,445	(43,416)			326,472	(43,416)			1,861	620	(40,536)			643,323	360,279	Please provide an explanation of the variance in the Manager's Summary
142,714	(185,819)	222,585	337,322	71,832	5,544	8,046	7,763	3,413	9,239	0	71,832	9,239	409	136	9,785	81,817			(953,456)	(1,074,477)	Please provide an explanation of the variance in the Manager's Summary	
48,788	374,771	(63,617)	(313,065)	276,308	448,230	8,646	(10,836)	(61,468)	0	0	276,308	(61,468)	1,070	533	483,551	452,741			2,301,811	1,598,862	Please provide an explanation of the variance in the Manager's Summary	
191,512	129,152	(202,250)	(175,734)	347,222	453,774	16,892	(7,452)	(7,421)	470,697	0	347,222	470,697	1,979	660	473,338	538,368			1,326,405	520,466	Please provide an explanation of the variance in the Manager's Summary	
279,872		201,275		78,597	9,488	6,774	7,852	6,610	64,486	2,040	14,099	6,570			6,570	20,869			1,106,271	1,019,064	Please provide an explanation of the variance in the Manager's Summary	
471,364	129,152	(1,017)	(175,734)	425,819	463,262	23,465	(6)	(9,421)	479,307	64,486	2,040	381,321	477,287	1,979	660	479,926	556,027			2,444,676	1,639,556	



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2017) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	49,624,319	0	2,296,029	0	0	0	49,624,319	0	1%	8,849	39,473
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	23,866,243	0	4,518,911	0	0	0	23,866,243	0	2%	-15,581	3,970
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	108,265,661	266,629	94,347,236	233,483	3,515,529	6,898	104,750,132	259,731	96%	59,380	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	390,578	0	94,320	0	0	0	390,578	0	0%		
STREET LIGHTING SERVICE CLASSIFICATION	kW	519,880	1,411	519,880	1,411	0	0	519,880	1,411	1%	293	
<b>Total</b>		182,666,681	268,040	101,776,376	234,894	3,515,529	6,898	179,151,152	261,142	100%	20,669	43,443

**Threshold Test**

Total Claim (including Account 1568)	\$556,027
Total Claim for Threshold Test (All Group 1 Accounts)	\$535,358
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0029

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

YES

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

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

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



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

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

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP				
				1550	1551	1580	1584	1586	1588	1595_(2017)	1568
RESIDENTIAL SERVICE CLASSIFICATION	27.2%	90.9%	27.7%	150,820	(12,646)	(17,002)	8,932	24,157	(39,600)	49	8,849
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	13.1%	9.1%	13.3%	72,535	(1,272)	(8,177)	4,296	11,618	(19,045)	207	(15,581)
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	59.3%	0.0%	58.5%	329,045	0	(35,889)	19,486	52,704	(83,590)	8,288	59,380
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%	1,187	0	(134)	70	190	(312)	5	0
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	1,580	0	(178)	94	253	(415)	49	293
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>555,168</b>	<b>(13,918)</b>	<b>(61,380)</b>	<b>32,877</b>	<b>88,923</b>	<b>(142,962)</b>	<b>8,597</b>	<b>52,940</b>

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

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

1a The year Account 1589 GA was last disposed

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

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2016, the period the GA variance accumulated would be 2017 to 2019.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2016, the period the GA variance accumulated would be 2017 to 2019.)

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

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2019		2018	
			January to June	July to December	January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	646,254	303,023	542,698	289,206
		kW	2,723	2,220	2,714	2,219
		Class A/B	B	A	B	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	419,627	402,526	403,458	415,071
		kW	957	924	931	955
		Class A/B	B	A	B	B
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	319,249	311,307	329,815	328,216
		kW	823	835	805	784
		Class A/B	B	A	B	B
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,332,733	1,423,373	1,463,472	1,565,228
		kW	3,263	3,781	3,288	3,693
		Class A/B	B	A	B	B
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	941,628	1,083,031	1,035,422	944,123
		kW	2,625	2,827	2,698	2,678
		Class A/B	B	A	B	B
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	665,004	628,352	731,212	803,582
		kW	1,643	1,600	1,699	1,842
		Class A/B	B	A	B	B

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

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year (including transition customers identified in table 3a above if they were a full year Class A customer for a particular year).

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

Rate Class	Rate Class		2019		2018	
			kWh	kW	kWh	kW
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	47,652,590		49,773,175	
		kW	104,633		105,960	



# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

Year the Account 1589 GA Balance Last Disposed

2017

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

		Total	2019	2018
Non-RPP Consumption Less WMP Consumption	A	209,099,236	101,776,376	107,322,860
Less Class A Consumption for Partial Year Class A Customers	B	4,151,612	4,151,612	-
Less Consumption for Full Year Class A Customers	C	97,425,765	47,652,590	49,773,175
<b>Total Class B Consumption for Years During Balance Accumulation</b>	D = A-B-C	107,521,859	49,972,174	57,549,685
All Class B Consumption for Transition Customers	E	13,175,997	4,324,494	8,851,503
<b>Transition Customers' Portion of Total Consumption</b>	F = E/D	<b>12.25%</b>		

**Allocation of Total GA Balance \$**

Total GA Balance	G	\$	81,617
Transition Customers Portion of GA Balance	H=F*G	\$	10,002
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	71,616

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

# of Class A/B Transition Customers	6					
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1	1,478,157	646,254	831,903	11.22%	\$ 1,122	\$ 94
Customer 2	1,238,156	419,627	818,530	9.40%	\$ 940	\$ 78
Customer 3	977,280	319,249	658,031	7.42%	\$ 742	\$ 62
Customer 4	4,361,433	1,332,733	3,028,700	33.10%	\$ 3,311	\$ 276
Customer 5	2,921,172	941,628	1,979,545	22.17%	\$ 2,217	\$ 185
Customer 6	2,199,798	665,004	1,534,794	16.70%	\$ 1,670	\$ 139
<b>Total</b>	<b>13,175,997</b>	<b>4,324,494</b>	<b>8,851,503</b>	<b>100.00%</b>	<b>\$ 10,002</b>	

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable. Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2019 Consumption excluding WMP kWh	Total Metered 2019 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated kWh	Total Metered 2019 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated kWh	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	2,296,029	0	0	2,296,029	5.0%	\$3,602	\$0.0016 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	4,518,911	0	0	4,518,911	9.9%	\$7,090	\$0.0016 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	94,347,236	47,652,590	8,476,106	38,218,540	83.7%	\$59,960	\$0.0016 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	94,320	0	0	94,320	0.2%	\$148	\$0.0016 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	519,880	0	0	519,880	1.1%	\$816	\$0.0016 kWh
<b>Total</b>		101,776,376	47,652,590	8,476,106	45,647,680	100.0%	\$71,616	

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

Year Account 1580 CBR Class B was Last Disposed

2017

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

		Total	2019	2018
Total Consumption Less WMP Consumption	A	365,016,977	179,151,152	185,865,825
Less Class A Consumption for Partial Year Class A Customers	B	4,151,612	4,151,612	-
Less Consumption for Full Year Class A Customers	C	97,425,765	47,652,590	49,773,175
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>263,439,600</b>	<b>127,346,950</b>	<b>136,092,650</b>
All Class B Consumption for Transition Customers	E	13,175,997	4,324,494	8,851,503
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>5.00%</b>		

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

Total CBR Class B Balance	G	-\$	13,564
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	678
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	12,885

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

# of Class A/B Transition Customers		6					
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2019	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		1,478,157	646,254	831,903	11.22%	-\$	76
Customer 2		1,238,156	419,627	818,530	9.40%	-\$	64
Customer 3		977,280	319,249	658,031	7.42%	-\$	50
Customer 4		4,361,433	1,332,733	3,028,700	33.10%	-\$	225
Customer 5		2,921,172	941,628	1,979,545	22.17%	-\$	150
Customer 6		2,199,798	665,004	1,534,794	16.70%	-\$	113
Total		13,175,997	4,324,494	8,851,503	100.00%	-\$	678

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

The year Account 1580 CBR Class B was last disposed

2017
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	Total Metered 2019 Consumption Minus WMP		Total Metered 2019 Consumption for Full Year Class A Customers		Total Metered 2019 Consumption for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
	kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	49,624,319	0	0	0	0	49,624,319	0	40.3%	(\$5,198)	(\$0.0001)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	23,866,243	0	0	0	0	23,866,243	0	19.4%	(\$2,500)	(\$0.0001)	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	104,750,132	259,731	47,652,590	104,633	8,476,106	48,621,436	130,879	39.5%	(\$5,093)	(\$0.0389)	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	390,578	0	0	0	0	390,578	0	0.3%	(\$41)	(\$0.0001)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	519,880	1,411	0	0	0	519,880	1,411	0.4%	(\$54)	(\$0.0383)	kW
<b>Total</b>		179,151,152	261,142	47,652,590	104,633	8,476,106	123,022,456	132,290	100.0%	(\$12,886)		

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	49,624,319	0	49,624,319	0	114,710		0.0023	0.0000	0.0002	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	23,866,243	0	23,866,243	0	60,162		0.0025	0.0000	(0.0007)	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	108,265,661	266,629	104,750,132	259,731	409,523	(119,479)	1.5359	(0.4600)	0.2227	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	390,578	0	390,578	0	1,007		0.0026	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	519,880	1,411	519,880	1,411	1,383		0.9799	0.0000	0.2076	466,238.90

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2013	2021
<b>OEB-Approved Rate Base</b>	\$ 15,976,736	\$ 15,976,736
<b>OEB-Approved Regulatory Taxable Income</b>	\$ 11,483	\$ 11,483
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 1,722
Provincial Taxes Payable		\$ 1,321
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
<b>Combined Effective Tax Rate</b>	15.5%	26.5%
Total Income Taxes Payable	\$ 1,780	\$ 3,043
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ 1,780	\$ 3,043
<b>Grossed-up Income Taxes</b>	\$ 2,106	\$ 4,140
<b>Incremental Grossed-up Tax Amount</b>		\$ 2,034
<b>Sharing of Tax Amount (50%)</b>		<b>\$ 1,017</b>

### Notes

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

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

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

Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge %Revenue	Distribution Volumetric Rate %Revenue kWh	Distribution Volumetric Rate %Revenue kW	Total %Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	6,231	50,241,010		15.23	0.0200		1,138,778	1,004,820	0	53.1%	46.9%	0.0%	56.5%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	755	21,972,649		21.42	0.0158		194,065	347,168	0	35.9%	64.1%	0.0%	14.3%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	112	120,000,000	292,641	60.54		3,0849	81,366	0	902,768	8.3%	0.0%	91.7%	25.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	12	419,852		9.90	0.0106		1,426	4,450	0	24.3%	75.7%	0.0%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,072	1,338,353	3,660	3.66		8,4572	91,002	0	30,953	74.6%	0.0%	25.4%	3.2%
<b>Total</b>		9,182	193,971,864	296,301				1,506,636	1,356,438	933,722				100.0%

Rate Class	Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	49,624,319	574	0.00	S/customer
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	23,866,243	145	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	108,265,661	264	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	390,578	2	0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	519,880	33	0.0000	kW
<b>Total</b>	182,686,681	268,040	\$1,017		

If the allocated tax sharing amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is required to transfer the entire OEB-approved tax sharing amount into Account 1595 for disposition at a later date (see Filing Requirements, Appendix B)

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	49,624,319	0	1.0682	53,008,698
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	49,624,319	0	1.0682	53,008,698
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064	23,866,243	0	1.0682	25,493,921
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055	23,866,243	0	1.0682	25,493,921
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6204	108,265,661	266,629		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1629	108,265,661	266,629		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064	390,578	0	1.0682	417,215
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055	390,578	0	1.0682	417,215
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.9764	519,880	1,411		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6721	519,880	1,411		

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Uniform Transmission Rates		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW	\$	3.71	\$	3.83	\$	3.92	\$ 3.92
Line Connection Service Rate	kW	\$	0.94	\$	0.96	\$	0.97	\$ 0.97
Transformation Connection Service Rate	kW	\$	2.25	\$	2.30	\$	2.33	\$ 2.33

Hydro One Sub-Transmission Rates		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW	\$	3.1942	\$	3.2915	\$	3.3980	\$ 3.3980
Line Connection Service Rate	kW	\$	0.7710	\$	0.7877	\$	0.8045	\$ 0.8045
Transformation Connection Service Rate	kW	\$	1.7493	\$	1.9755	\$	2.0194	\$ 2.0194
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$	2.7632	\$	2.8239	\$ 2.8239

If needed, add extra host here. (I)		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		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	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate	kW							
Line Connection Service Rate	kW							
Transformation Connection Service Rate	kW							
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$	-	\$ -

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		Unit	Historical 2019		Current 2020	Forecast 2021
	\$					

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection
	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		\$ -
<b>Total</b>		- \$	- \$	-	- \$	- \$	-	- \$	- \$	- \$

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,505	\$3,1942	\$ 103,826	32,505	\$0,7710	\$ 25,061	32,505	\$1,7493	\$ 56,860	\$ 81,921
February	31,266	\$3,1942	\$ 99,869	31,266	\$0,7710	\$ 24,106	31,266	\$1,7493	\$ 54,693	\$ 78,799
March	30,057	\$3,1942	\$ 96,008	30,057	\$0,7710	\$ 23,174	30,057	\$1,7493	\$ 52,579	\$ 75,753
April	27,983	\$3,1942	\$ 89,383	27,983	\$0,7710	\$ 21,575	27,983	\$1,7493	\$ 48,950	\$ 70,525
May	25,724	\$3,1942	\$ 82,168	25,724	\$0,7710	\$ 19,833	25,724	\$1,7493	\$ 44,999	\$ 64,833
June	29,770	\$3,1942	\$ 95,092	29,770	\$0,7710	\$ 22,953	29,770	\$1,7493	\$ 52,077	\$ 75,030
July	33,950	\$3,2915	\$ 111,746	33,950	\$0,7877	\$ 26,742	33,950	\$1,9755	\$ 67,068	\$ 93,810
August	31,818	\$3,2915	\$ 104,728	31,818	\$0,7877	\$ 25,063	31,818	\$1,9755	\$ 62,856	\$ 87,919
September	27,339	\$3,2915	\$ 89,988	27,339	\$0,7877	\$ 21,535	27,339	\$1,9755	\$ 54,009	\$ 75,544
October	27,906	\$3,2915	\$ 91,851	27,906	\$0,7877	\$ 21,981	27,906	\$1,9755	\$ 55,127	\$ 77,109
November	29,332	\$3,2915	\$ 96,548	29,332	\$0,7877	\$ 23,105	29,332	\$1,9755	\$ 57,946	\$ 81,051
December	30,567	\$3,2915	\$ 100,611	43,896	\$0,7877	\$ 34,577	43,896	\$1,9755	\$ 86,716	\$ 121,293
<b>Total</b>	358,216	\$ 3,2433	\$ 1,161,817	371,545	\$ 0,7797	\$ 289,705	371,545	\$ 1,8676	\$ 693,881	\$ 983,587

Add Extra Host Here (I) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	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		\$ -			\$ -			\$ -		\$ -
<b>Total</b>		- \$	- \$	-	- \$	- \$	-	- \$	- \$	- \$

Add Extra Host Here (II) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	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		\$ -			\$ -			\$ -		\$ -
<b>Total</b>		- \$	- \$	-	- \$	- \$	-	- \$	- \$	- \$

Total	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,505	\$ 3,1942	\$ 103,826	32,505	\$ 0,7710	\$ 25,061	32,505	\$ 1,7493	\$ 56,860	\$ 81,921
February	31,266	\$ 3,1942	\$ 99,869	31,266	\$ 0,7710	\$ 24,106	31,266	\$ 1,7493	\$ 54,693	\$ 78,799
March	30,057	\$ 3,1942	\$ 96,008	30,057	\$ 0,7710	\$ 23,174	30,057	\$ 1,7493	\$ 52,579	\$ 75,753
April	27,983	\$ 3,1942	\$ 89,383	27,983	\$ 0,7710	\$ 21,575	27,983	\$ 1,7493	\$ 48,950	\$ 70,525
May	25,724	\$ 3,1942	\$ 82,168	25,724	\$ 0,7710	\$ 19,833	25,724	\$ 1,7493	\$ 44,999	\$ 64,833
June	29,770	\$ 3,1942	\$ 95,092	29,770	\$ 0,7710	\$ 22,953	29,770	\$ 1,7493	\$ 52,077	\$ 75,030
July	33,950	\$ 3,2915	\$ 111,746	33,950	\$ 0,7877	\$ 26,742	33,950	\$ 1,9755	\$ 67,068	\$ 93,810
August	31,818	\$ 3,2915	\$ 104,728	31,818	\$ 0,7877	\$ 25,063	31,818	\$ 1,9755	\$ 62,856	\$ 87,919
September	27,339	\$ 3,2915	\$ 89,988	27,339	\$ 0,7877	\$ 21,535	27,339	\$ 1,9755	\$ 54,009	\$ 75,544
October	27,906	\$ 3,2915	\$ 91,851	27,906	\$ 0,7877	\$ 21,981	27,906	\$ 1,9755	\$ 55,127	\$ 77,109
November	29,332	\$ 3,2915	\$ 96,548	29,332	\$ 0,7877	\$ 23,105	29,332	\$ 1,9755	\$ 57,946	\$ 81,051
December	30,567	\$ 3,2915	\$ 100,611	43,896	\$ 0,7877	\$ 34,577	43,896	\$ 1,9755	\$ 86,716	\$ 121,293
<b>Total</b>	358,216	\$ 3,24	\$ 1,161,817	371,545	\$ 0,78	\$ 289,705	371,545	\$ 1,87	\$ 693,881	\$ 983,587

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 983,587

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when current 2020 Uniform Transmission Rates are applied against historical 2019 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
February	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
March	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
April	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
May	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
June	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
July	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
August	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
September	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
October	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
November	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
December	-	\$ 3,920	\$ -	-	\$ 0,970	\$ -	-	\$ 2,330	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,505	\$ 3,990	\$ 110,450	32,505	\$ 0,8045	\$ 26,150	32,505	\$ 2,0194	\$ 65,640	\$ 91,790
February	31,266	\$ 3,990	\$ 106,241	31,266	\$ 0,8045	\$ 25,153	31,266	\$ 2,0194	\$ 63,138	\$ 88,291
March	30,057	\$ 3,990	\$ 102,134	30,057	\$ 0,8045	\$ 24,181	30,057	\$ 2,0194	\$ 60,697	\$ 84,878
April	27,983	\$ 3,990	\$ 95,086	27,983	\$ 0,8045	\$ 22,512	27,983	\$ 2,0194	\$ 56,508	\$ 79,021
May	25,724	\$ 3,990	\$ 87,411	25,724	\$ 0,8045	\$ 20,695	25,724	\$ 2,0194	\$ 51,947	\$ 72,642
June	29,770	\$ 3,990	\$ 101,159	29,770	\$ 0,8045	\$ 23,950	29,770	\$ 2,0194	\$ 60,118	\$ 84,068
July	33,950	\$ 3,990	\$ 115,362	33,950	\$ 0,8045	\$ 27,313	33,950	\$ 2,0194	\$ 68,558	\$ 95,871
August	31,818	\$ 3,990	\$ 108,117	31,818	\$ 0,8045	\$ 25,597	31,818	\$ 2,0194	\$ 64,253	\$ 89,850
September	27,339	\$ 3,990	\$ 92,899	27,339	\$ 0,8045	\$ 21,995	27,339	\$ 2,0194	\$ 55,209	\$ 77,204
October	27,906	\$ 3,990	\$ 94,823	27,906	\$ 0,8045	\$ 22,450	27,906	\$ 2,0194	\$ 56,352	\$ 78,802
November	29,332	\$ 3,990	\$ 99,672	29,332	\$ 0,8045	\$ 23,598	29,332	\$ 2,0194	\$ 59,234	\$ 82,832
December	30,567	\$ 3,990	\$ 103,866	43,896	\$ 0,8045	\$ 35,314	43,896	\$ 2,0194	\$ 88,643	\$ 123,958
<b>Total</b>	358,216	\$ 3.40	\$ 1,217,219	371,545	\$ 0.80	\$ 298,908	371,545	\$ 2.02	\$ 750,298	\$ 1,049,207

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,505	\$ 3,990	\$ 110,450	32,505	\$ 0,8045	\$ 26,150	32,505	\$ 2,0194	\$ 65,640	\$ 91,790
February	31,266	\$ 3,990	\$ 106,241	31,266	\$ 0,8045	\$ 25,153	31,266	\$ 2,0194	\$ 63,138	\$ 88,291
March	30,057	\$ 3,990	\$ 102,134	30,057	\$ 0,8045	\$ 24,181	30,057	\$ 2,0194	\$ 60,697	\$ 84,878
April	27,983	\$ 3,990	\$ 95,086	27,983	\$ 0,8045	\$ 22,512	27,983	\$ 2,0194	\$ 56,508	\$ 79,021
May	25,724	\$ 3,990	\$ 87,411	25,724	\$ 0,8045	\$ 20,695	25,724	\$ 2,0194	\$ 51,947	\$ 72,642
June	29,770	\$ 3,990	\$ 101,159	29,770	\$ 0,8045	\$ 23,950	29,770	\$ 2,0194	\$ 60,118	\$ 84,068
July	33,950	\$ 3,990	\$ 115,362	33,950	\$ 0,8045	\$ 27,313	33,950	\$ 2,0194	\$ 68,558	\$ 95,871
August	31,818	\$ 3,990	\$ 108,117	31,818	\$ 0,8045	\$ 25,597	31,818	\$ 2,0194	\$ 64,253	\$ 89,850
September	27,339	\$ 3,990	\$ 92,899	27,339	\$ 0,8045	\$ 21,995	27,339	\$ 2,0194	\$ 55,209	\$ 77,204
October	27,906	\$ 3,990	\$ 94,823	27,906	\$ 0,8045	\$ 22,450	27,906	\$ 2,0194	\$ 56,352	\$ 78,802
November	29,332	\$ 3,990	\$ 99,672	29,332	\$ 0,8045	\$ 23,598	29,332	\$ 2,0194	\$ 59,234	\$ 82,832
December	30,567	\$ 3,990	\$ 103,866	43,896	\$ 0,8045	\$ 35,314	43,896	\$ 2,0194	\$ 88,643	\$ 123,958
<b>Total</b>	358,216	\$ 3.40	\$ 1,217,219	371,545	\$ 0.80	\$ 298,908	371,545	\$ 2.02	\$ 750,298	\$ 1,049,207

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 1,049,207

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2021 Uniform Transmission Rates are applied against historical 2019 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
February	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
March	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
April	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
May	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
June	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
July	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
August	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
September	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
October	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
November	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
December	-	\$ 3,9200	\$ -	-	\$ 0,9700	\$ -	-	\$ 2,3300	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

  

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,505	\$ 3,3980	\$ 110,450	32,505	\$ 0,8045	\$ 26,150	32,505	\$ 2,0194	\$ 65,640	\$ 91,790
February	31,266	\$ 3,3980	\$ 106,241	31,266	\$ 0,8045	\$ 25,153	31,266	\$ 2,0194	\$ 63,138	\$ 88,291
March	30,057	\$ 3,3980	\$ 102,134	30,057	\$ 0,8045	\$ 24,181	30,057	\$ 2,0194	\$ 60,697	\$ 84,878
April	27,983	\$ 3,3980	\$ 95,086	27,983	\$ 0,8045	\$ 22,512	27,983	\$ 2,0194	\$ 56,508	\$ 79,021
May	25,724	\$ 3,3980	\$ 87,411	25,724	\$ 0,8045	\$ 20,695	25,724	\$ 2,0194	\$ 51,947	\$ 72,642
June	29,770	\$ 3,3980	\$ 101,159	29,770	\$ 0,8045	\$ 23,950	29,770	\$ 2,0194	\$ 60,118	\$ 84,068
July	33,950	\$ 3,3980	\$ 115,362	33,950	\$ 0,8045	\$ 27,313	33,950	\$ 2,0194	\$ 68,558	\$ 95,871
August	31,818	\$ 3,3980	\$ 108,117	31,818	\$ 0,8045	\$ 25,597	31,818	\$ 2,0194	\$ 64,253	\$ 89,850
September	27,339	\$ 3,3980	\$ 92,899	27,339	\$ 0,8045	\$ 21,995	27,339	\$ 2,0194	\$ 55,209	\$ 77,204
October	27,906	\$ 3,3980	\$ 94,823	27,906	\$ 0,8045	\$ 22,450	27,906	\$ 2,0194	\$ 56,352	\$ 78,802
November	29,332	\$ 3,3980	\$ 99,672	29,332	\$ 0,8045	\$ 23,598	29,332	\$ 2,0194	\$ 59,234	\$ 82,832
December	30,567	\$ 3,3980	\$ 103,866	30,567	\$ 0,8045	\$ 24,512	30,567	\$ 2,0194	\$ 61,643	\$ 86,154
<b>Total</b>	<b>358,216</b>	<b>\$ 3,40</b>	<b>\$ 1,217,219</b>	<b>371,545</b>	<b>\$ 0,80</b>	<b>\$ 298,908</b>	<b>371,545</b>	<b>\$ 2,02</b>	<b>\$ 750,298</b>	<b>\$ 1,049,207</b>

  

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

  

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

  

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,505	\$ 3,40	\$ 110,450	32,505	\$ 0,80	\$ 26,150	32,505	\$ 2,02	\$ 65,640	\$ 91,790
February	31,266	\$ 3,40	\$ 106,241	31,266	\$ 0,80	\$ 25,153	31,266	\$ 2,02	\$ 63,138	\$ 88,291
March	30,057	\$ 3,40	\$ 102,134	30,057	\$ 0,80	\$ 24,181	30,057	\$ 2,02	\$ 60,697	\$ 84,878
April	27,983	\$ 3,40	\$ 95,086	27,983	\$ 0,80	\$ 22,512	27,983	\$ 2,02	\$ 56,508	\$ 79,021
May	25,724	\$ 3,40	\$ 87,411	25,724	\$ 0,80	\$ 20,695	25,724	\$ 2,02	\$ 51,947	\$ 72,642
June	29,770	\$ 3,40	\$ 101,159	29,770	\$ 0,80	\$ 23,950	29,770	\$ 2,02	\$ 60,118	\$ 84,068
July	33,950	\$ 3,40	\$ 115,362	33,950	\$ 0,80	\$ 27,313	33,950	\$ 2,02	\$ 68,558	\$ 95,871
August	31,818	\$ 3,40	\$ 108,117	31,818	\$ 0,80	\$ 25,597	31,818	\$ 2,02	\$ 64,253	\$ 89,850
September	27,339	\$ 3,40	\$ 92,899	27,339	\$ 0,80	\$ 21,995	27,339	\$ 2,02	\$ 55,209	\$ 77,204
October	27,906	\$ 3,40	\$ 94,823	27,906	\$ 0,80	\$ 22,450	27,906	\$ 2,02	\$ 56,352	\$ 78,802
November	29,332	\$ 3,40	\$ 99,672	29,332	\$ 0,80	\$ 23,598	29,332	\$ 2,02	\$ 59,234	\$ 82,832
December	30,567	\$ 3,40	\$ 103,866	30,567	\$ 0,80	\$ 24,512	30,567	\$ 2,02	\$ 61,643	\$ 86,154
<b>Total</b>	<b>358,216</b>	<b>\$ 3,40</b>	<b>\$ 1,217,219</b>	<b>371,545</b>	<b>\$ 0,80</b>	<b>\$ 298,908</b>	<b>371,545</b>	<b>\$ 2,02</b>	<b>\$ 750,298</b>	<b>\$ 1,049,207</b>

  

Low Voltage Switchgear Credit (if applicable)	\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>	<b>\$ 1,049,207</b>

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	53,008,698	0	381,663	30.6%	371,964	0.0070
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064	25,493,921	0	163,161	13.1%	159,015	0.0062
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6204		266,629	698,675	55.9%	680,920	2.5538
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064	417,215	0	2,670	0.2%	2,602	0.0062
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.9764		1,411	2,789	0.2%	2,718	1.9262

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	53,008,698	0	312,751	30.2%	317,255	0.0060
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055	25,493,921	0	140,217	13.6%	142,236	0.0056
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1629		266,629	576,692	55.8%	584,996	2.1940
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055	417,215	0	2,295	0.2%	2,328	0.0056
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6721		1,411	2,359	0.2%	2,393	1.6962

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070	53,008,698	0	371,964	30.6%	371,964	0.0070
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062	25,493,921	0	159,015	13.1%	159,015	0.0062
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.5538		266,629	680,920	55.9%	680,920	2.5538
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062	417,215	0	2,602	0.2%	2,602	0.0062
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.9262		1,411	2,718	0.2%	2,718	1.9262

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	53,008,698	0	317,255	30.2%	317,255	0.0060
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	25,493,921	0	142,236	13.6%	142,236	0.0056
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1940		266,629	584,996	55.8%	584,996	2.1940
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	417,215	0	2,328	0.2%	2,328	0.0056
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6962		1,411	2,393	0.2%	2,393	1.6962

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2020 value and will be updated by OEB staff at a later date.

Price Escalator	2.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	III	Price Cap Index	1.70%
Associated Stretch Factor Value	0.30%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	31.51				1.70%	32.05	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	23.46		0.0173		1.70%	23.86	0.0176
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	66.29		3.5895		1.70%	67.42	3.6505
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	10.85		0.0116		1.70%	11.03	0.0118
STREET LIGHTING SERVICE CLASSIFICATION	1.66		3.8429		1.70%	1.69	3.9082
microFIT SERVICE CLASSIFICATION	4.55					4.55	

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

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

**Regulatory Charges**

Effective Date of Regulatory Charges		January 1, 2020	January 1, 2021
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

**Time-of-Use RPP Prices**

As of		November 1, 2020
Off-Peak	\$/kWh	0.1050
Mid-Peak	\$/kWh	0.1500
On-Peak	\$/kWh	0.2170

**Smart Meter Entity Charge (SME)**

Smart Meter Entity Charge (SME)	\$	0.57
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	\$	36.86
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**Miscellaneous Service Charges**

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	44.50	2.00%	45.39

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00	2.00%	104.04
Monthly fixed charge, per retailer	\$	40.80	2.00%	41.62
Monthly variable charge, per customer, per retailer	\$/cust.	1.02	2.00%	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61	2.00%	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)	2.00%	(0.62)
Service Transaction Requests (STR)				-
Request fee, per request, applied to the requesting party	\$	0.51	2.00%	0.52
Processing fee, per request, applied to the requesting party	\$	1.02	2.00%	1.04
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.08	2.00%	4.16
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.00	2.00%	2.04

\* inflation factor subject to change pending OEB approved inflation rate effective in 2020

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

In the Green Cells below, enter all proposed rate riders/rates.  
 In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".  
 In column B, choose the associated unit from the drop-down menu.  
 In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.  
 In column E, enter the expiry date (e.g. April 30, 2020) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).  
 In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

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

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

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

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

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

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.05
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0023
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.86
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0176
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0025
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

#### MONTHLY RATES AND CHARGES - Regulatory Component

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

**Newmarket-Tay Power Distribution Ltd.  
For Former Midland Power Utility Rate Zone  
TARIFF OF RATES AND CHARGES**

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

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

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	67.42
Distribution Volumetric Rate	\$/kW	3.6505
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.2227
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4600)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kW	1.5359
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022 Applicable only for Class B Customers	\$/kW	(0.0389)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5538
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1940

#### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

### **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

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

### **APPLICATION**

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

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

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

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per customer)	\$	11.03
Distribution Volumetric Rate	\$/kWh	0.0118
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kWh	0.0026
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

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

### **APPLICATION**

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

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

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

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	1.69
Distribution Volumetric Rate	\$/kW	3.9082
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.2076
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022	\$/kW	0.9799
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until April 30, 2022		
Applicable only for Class B Customers	\$/kW	(0.0383)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9262
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6962

### **MONTHLY RATES AND CHARGES - Regulatory Component**

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

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

#### **microFIT SERVICE CLASSIFICATION**

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

#### **APPLICATION**

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

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

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

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4.55
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#### **ALLOWANCES**

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

#### **SPECIFIC SERVICE CHARGES**

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

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

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

#### **Customer Administration**

Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

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

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

Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
<b>Non-Payment of Account</b>		
Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00
<b>Other</b>		
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.39
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

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

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.04
Monthly Fixed Charge, per retailer	\$	41.62
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
<b>Service Transaction Requests (STR)</b>		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.16

**Newmarket-Tay Power Distribution Ltd.  
For Former Midland Power Utility Rate Zone  
TARIFF OF RATES AND CHARGES**

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

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

Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)

\$ 2.04

## **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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576





Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.51	1	\$ 31.51	\$ 32.05	1	\$ 32.05	\$ 0.54	1.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0019	750	\$ 1.43	\$ 0.0002	750	\$ 0.15	\$ (1.28)	-89.47%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 32.94</b>			<b>\$ 32.20</b>	<b>\$ (0.74)</b>	<b>-2.23%</b>
Line Losses on Cost of Power	\$ 0.1333	51	\$ 6.82	\$ 0.1333	51	\$ 6.82	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0033	750	\$ 2.48	\$ 2.48	-
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ (0.08)	\$ (0.08)	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0020	750	\$ 1.50	\$ 0.0020	750	\$ 1.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 41.82</b>			<b>\$ 43.49</b>	<b>\$ 1.66</b>	<b>3.98%</b>
RTSR - Network	\$ 0.0072	801	\$ 5.77	\$ 0.0070	801	\$ 5.61	\$ (0.16)	-2.78%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	801	\$ 4.73	\$ 0.0060	801	\$ 4.81	\$ 0.08	1.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 52.32</b>			<b>\$ 53.90</b>	<b>\$ 1.58</b>	<b>3.03%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	801	\$ 2.72	\$ 0.0034	801	\$ 2.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	801	\$ 0.40	\$ 0.0005	801	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1050	480	\$ 50.40	\$ 0.1050	480	\$ 50.40	\$ -	0.00%
TOU - Mid Peak	\$ 0.1500	135	\$ 20.25	\$ 0.1500	135	\$ 20.25	\$ -	0.00%
TOU - On Peak	\$ 0.2170	135	\$ 29.30	\$ 0.2170	135	\$ 29.30	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 155.64</b>			<b>\$ 157.22</b>	<b>\$ 1.58</b>	<b>1.02%</b>
HST	13%		\$ 20.23	13%		\$ 20.44	\$ 0.21	1.02%
Ontario Electricity Rebate	33.2%		\$ (51.67)	33.2%		\$ (52.20)	\$ (0.53)	-
<b>Total Bill on TOU</b>			<b>\$ 124.20</b>			<b>\$ 125.46</b>	<b>\$ 1.26</b>	<b>1.02%</b>

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.46	1	\$ 23.46	\$ 23.86	1	\$ 23.86	\$ 0.40	1.71%
Distribution Volumetric Rate	\$ 0.0173	2000	\$ 34.60	\$ 0.0176	2000	\$ 35.20	\$ 0.60	1.73%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0026	2000	\$ (5.20)	\$ 0.0007	2000	\$ (1.40)	\$ 3.80	-73.08%
<b>Sub-Total A (excluding pass through)</b>			\$ 52.86			\$ 57.66	\$ 4.80	9.08%
Line Losses on Cost of Power	\$ 0.1333	136	\$ 18.18	\$ 0.1333	136	\$ 18.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0035	2,000	\$ 7.00	\$ 7.00	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0001	2,000	\$ (0.20)	\$ (0.20)	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	2,000	\$ 3.60	\$ 0.0018	2,000	\$ 3.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 75.21			\$ 86.81	\$ 11.60	15.42%
RTSR - Network	\$ 0.0064	2,136	\$ 13.67	\$ 0.0062	2,136	\$ 13.25	\$ (0.43)	-3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0055	2,136	\$ 11.75	\$ 0.0056	2,136	\$ 11.96	\$ 0.21	1.82%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 100.63			\$ 112.02	\$ 11.39	11.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,136	\$ 7.26	\$ 0.0034	2,136	\$ 7.26	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,136	\$ 1.07	\$ 0.0005	2,136	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1050	1,280	\$ 134.40	\$ 0.1050	1,280	\$ 134.40	\$ -	0.00%
TOU - Mid Peak	\$ 0.1500	360	\$ 54.00	\$ 0.1500	360	\$ 54.00	\$ -	0.00%
TOU - On Peak	\$ 0.2170	360	\$ 78.12	\$ 0.2170	360	\$ 78.12	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 375.73			\$ 387.12	\$ 11.39	3.03%
HST	13%		\$ 48.85	13%		\$ 50.33	\$ 1.48	3.03%
Ontario Electricity Rebate	33.2%		\$ (124.74)	33.2%		\$ (128.52)	\$ (3.78)	
<b>Total Bill on TOU</b>			\$ 299.83			\$ 308.92	\$ 9.09	3.03%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	210,000	kWh
Demand	500	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 66.29	1	\$ 66.29	\$ 67.42	1	\$ 67.42	\$ 1.13	1.70%
Distribution Volumetric Rate	\$ 3.5895	500	\$ 1,794.75	\$ 3.6505	500	\$ 1,825.25	\$ 30.50	1.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.4791	500	\$ 239.55	\$ 0.2227	500	\$ 111.35	\$ (128.20)	-53.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 2,100.59</b>			<b>\$ 2,004.02</b>	<b>\$ (96.57)</b>	<b>-4.60%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	500	\$ -	\$ 1.4601	500	\$ 730.05	\$ 730.05	
CBR Class B Rate Riders	\$ -	500	\$ -	\$ 0.0389	500	\$ (19.45)	\$ (19.45)	
GA Rate Riders	\$ -	210,000	\$ -	\$ 0.0015	210,000	\$ 315.00	\$ 315.00	
Low Voltage Service Charge	\$ 0.7282	500	\$ 364.10	\$ 0.7282	500	\$ 364.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,464.69</b>			<b>\$ 3,393.72</b>	<b>\$ 929.03</b>	<b>37.69%</b>
RTSR - Network	\$ 2.6204	500	\$ 1,310.20	\$ 2.5538	500	\$ 1,276.90	\$ (33.30)	-2.54%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1629	500	\$ 1,081.45	\$ 2.1940	500	\$ 1,097.00	\$ 15.55	1.44%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,856.34</b>			<b>\$ 5,767.62</b>	<b>\$ 911.28</b>	<b>18.76%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	224,322	\$ 762.69	\$ 0.0034	224,322	\$ 762.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	224,322	\$ 112.16	\$ 0.0005	224,322	\$ 112.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	224,322	\$ 30,687.25	\$ 0.1368	224,322	\$ 30,687.25	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 36,418.70</b>			<b>\$ 37,329.98</b>	<b>\$ 911.28</b>	<b>2.50%</b>
HST	13%		\$ 4,734.43	13%		\$ 4,852.90	\$ 118.47	2.50%
Ontario Electricity Rebate	33.2%		\$ -	33.2%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 41,153.13</b>			<b>\$ 42,182.87</b>	<b>\$ 1,029.75</b>	<b>2.50%</b>

Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption	275	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10.85	1	\$ 10.85	\$ 11.03	1	\$ 11.03	\$ 0.18	1.66%
Distribution Volumetric Rate	\$ 0.0116	275	\$ 3.19	\$ 0.0118	275	\$ 3.25	\$ 0.06	1.72%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 14.04</b>			<b>\$ 14.28</b>	<b>\$ 0.23</b>	<b>1.67%</b>
Line Losses on Cost of Power	\$ 0.1333	19	\$ 2.50	\$ 0.1333	19	\$ 2.50	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	275	\$ -	\$ 0.0036	275	\$ 0.99	\$ 0.99	
CBR Class B Rate Riders	\$ -	275	\$ -	\$ -0.0001	275	\$ (0.03)	\$ (0.03)	
GA Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	275	\$ 0.50	\$ 0.0018	275	\$ 0.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 17.03</b>			<b>\$ 18.23</b>	<b>\$ 1.20</b>	<b>7.03%</b>
RTSR - Network	\$ 0.0064	294	\$ 1.88	\$ 0.0062	294	\$ 1.82	\$ (0.06)	-3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0055	294	\$ 1.62	\$ 0.0056	294	\$ 1.65	\$ 0.03	1.82%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 20.53</b>			<b>\$ 21.70</b>	<b>\$ 1.17</b>	<b>5.69%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	294	\$ 1.00	\$ 0.0034	294	\$ 1.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	294	\$ 0.15	\$ 0.0005	294	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1050	176	\$ 18.48	\$ 0.1050	176	\$ 18.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1500	50	\$ 7.43	\$ 0.1500	50	\$ 7.43	\$ -	0.00%
TOU - On Peak	\$ 0.2170	50	\$ 10.74	\$ 0.2170	50	\$ 10.74	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 58.57</b>			<b>\$ 59.74</b>	<b>\$ 1.17</b>	<b>1.99%</b>
HST	13%		\$ 7.61	13%		\$ 7.77	\$ 0.15	1.99%
Ontario Electricity Rebate	33.2%		\$ (19.45)	33.2%		\$ (19.83)	\$ (0.39)	
<b>Total Bill on TOU</b>			<b>\$ 46.74</b>			<b>\$ 47.67</b>	<b>\$ 0.93</b>	<b>1.99%</b>

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	46,300	kWh
Demand	115	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.66	1	\$ 1.66	\$ 1.69	1	\$ 1.69	\$ 0.03	1.81%
Distribution Volumetric Rate	\$ 3.8429	115	\$ 441.93	\$ 3.9082	115	\$ 449.44	\$ 7.51	1.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.6209	115	\$ 71.40	\$ 0.2076	115	\$ 23.87	\$ (47.53)	-66.56%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 515.00</b>			<b>\$ 475.01</b>	<b>\$ (39.99)</b>	<b>-7.77%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	115	\$ -	\$ 1.3247	115	\$ 152.34	\$ 152.34	
CBR Class B Rate Riders	\$ -	115	\$ -	\$ 0.0383	115	\$ (4.40)	\$ (4.40)	
GA Rate Riders	\$ -	46,300	\$ -	\$ 0.0015	46,300	\$ 69.45	\$ 69.45	
Low Voltage Service Charge	\$ 0.5629	115	\$ 64.73	\$ 0.5629	115	\$ 64.73	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 579.73</b>			<b>\$ 757.13</b>	<b>\$ 177.40</b>	<b>30.60%</b>
RTSR - Network	\$ 1.9764	115	\$ 227.29	\$ 1.9262	115	\$ 221.51	\$ (5.77)	-2.54%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6721	115	\$ 192.29	\$ 1.6962	115	\$ 195.06	\$ 2.77	1.44%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 999.31</b>			<b>\$ 1,173.70</b>	<b>\$ 174.39</b>	<b>17.45%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	49,458	\$ 168.16	\$ 0.0034	49,458	\$ 168.16	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	49,458	\$ 24.73	\$ 0.0005	49,458	\$ 24.73	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	49,458	\$ 6,765.81	\$ 0.1368	49,458	\$ 6,765.81	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 7,958.25</b>			<b>\$ 8,132.65</b>	<b>\$ 174.39</b>	<b>2.19%</b>
HST	13%		\$ 1,034.57	13%		\$ 1,057.24	\$ 22.67	2.19%
Ontario Electricity Rebate	33.2%		\$ -	33.2%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 8,992.82</b>			<b>\$ 9,189.89</b>	<b>\$ 197.07</b>	<b>2.19%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.51	1	\$ 31.51	\$ 32.05	1	\$ 32.05	\$ 0.54	1.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0019	750	\$ 1.43	\$ 0.0002	750	\$ 0.15	\$ (1.28)	-89.47%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 32.94</b>			<b>\$ 32.20</b>	<b>\$ (0.74)</b>	<b>-2.23%</b>
Line Losses on Cost of Power	\$ 0.1368	51	\$ 7.00	\$ 0.1368	51	\$ 7.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0033	750	\$ 2.48	\$ 2.48	
CBR Class B Rate Riders	\$ -	750	\$ -	-\$ 0.0001	750	\$ (0.08)	\$ (0.08)	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0015	750	\$ 1.13	\$ 1.13	
Low Voltage Service Charge	\$ 0.0020	750	\$ 1.50	\$ 0.0020	750	\$ 1.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 42.00</b>			<b>\$ 44.79</b>	<b>\$ 2.79</b>	<b>6.64%</b>
RTSR - Network	\$ 0.0072	801	\$ 5.77	\$ 0.0070	801	\$ 5.61	\$ (0.16)	-2.78%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	801	\$ 4.73	\$ 0.0060	801	\$ 4.81	\$ 0.08	1.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 52.50</b>			<b>\$ 55.21</b>	<b>\$ 2.71</b>	<b>5.16%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	801	\$ 2.72	\$ 0.0034	801	\$ 2.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	801	\$ 0.40	\$ 0.0005	801	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	750	\$ 102.60	\$ 0.1368	750	\$ 102.60	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 158.22</b>			<b>\$ 160.93</b>	<b>\$ 2.71</b>	<b>1.71%</b>
HST	13%		\$ 20.57	13%		\$ 20.92	\$ 0.35	1.71%
Ontario Electricity Rebate	33.2%		\$ (52.53)	33.2%		\$ (53.43)	\$ (0.90)	-1.71%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 178.79</b>			<b>\$ 181.85</b>	<b>\$ 3.06</b>	<b>1.71%</b>

# Appendix 4: Global Adjustment Analysis Work Form

*(Presented in PDF and Excel Format)*



# GA Analysis Workform

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

Year		2017		
Total Metered excluding WMP	C = A+B	178,537,864	kWh	100%
RPP	A	70,437,021	kWh	39.5%
Non-RPP	B = D+E	108,100,843	kWh	60.5%
Non-RPP Class A	D	22,526,218	kWh	12.6%
Non-RPP Class B*	E	85,574,625	kWh	47.9%

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

**Note 3 GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

**Note 4 Analysis of Expected GA Amount**

Year	2017									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	10,220,819			10,220,819	0.06687	\$ 683,466	0.08227	\$ 840,867	\$ 157,401	
February	8,969,106			8,969,106	0.10559	\$ 947,048	0.08639	\$ 774,841	\$ (172,207)	
March	10,077,323			10,077,323	0.08409	\$ 847,402	0.07135	\$ 719,017	\$ (128,385)	
April	8,759,574			8,759,574	0.06874	\$ 602,133	0.10778	\$ 944,107	\$ 341,974	
May	9,585,525			9,585,525	0.10623	\$ 1,018,270	0.12307	\$ 1,179,691	\$ 161,420	
June	9,969,749			9,969,749	0.11954	\$ 1,191,784	0.11848	\$ 1,181,216	\$ (10,568)	
July	5,924,334			5,924,334	0.10652	\$ 631,060	0.11290	\$ 668,265	\$ 37,205	
August	5,771,743			5,771,743	0.11500	\$ 663,750	0.10109	\$ 583,465	\$ (80,285)	
September	5,765,623			5,765,623	0.12739	\$ 734,483	0.08864	\$ 511,065	\$ (223,418)	
October	5,210,511			5,210,511	0.10212	\$ 532,097	0.12563	\$ 654,596	\$ 122,499	
November	5,375,351			5,375,351	0.11164	\$ 600,104	0.09704	\$ 521,624	\$ (78,480)	
December	5,728,734			5,728,734	0.08391	\$ 480,698	0.09207	\$ 527,445	\$ 46,746	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>91,358,392</b>	<b>-</b>	<b>-</b>	<b>91,358,392</b>		<b>\$ 8,932,296</b>		<b>\$ 9,106,198</b>	<b>\$ 173,902</b>	

Calculated Loss Factor 1.0676  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0682  
 Difference -0.0006

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

Newmarket-Tay Power Midland Rate Zone (MRZ) confirms customers are billed on a calendar month basis and unbilled consumption is not required in Column G & H in the table above.

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

Not applicable.

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	<b>\$ 222,585</b>			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			No	Not a reconciling item
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			No	Not a reconciling item
2a Remove prior year end unbilled to actual revenue differences			No	Not a reconciling item
2b Add current year end unbilled to actual revenue differences			No	Not a reconciling item
3a Remove difference between prior year accrual/forecast to actual from long term load transfers			No	Not a reconciling item
3b Add difference between current year accrual/forecast to actual from long term load transfers	\$ 9,501	Midland PUC 2016 Long Term Load Transfers accounted for in 2017 financial statements	Yes	
4 Remove GA balances pertaining to Class A customers			No	No Class A customers
5 Significant prior period billing adjustments recorded in current year			No	No significant prior period billing adjustments
6 Differences in GA IESO posted rate and rate charged on IESO invoice			No	Not a reconciling item
7 Differences in actual system losses and billed TLFs			No	
8 Others as justified by distributor			No	
9				
10				

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 232,085
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 173,902
	Unresolved Difference	\$ 58,183
	Unresolved Difference as % of Expected GA Payments to IESO	0.6%

# GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	185,865,826	kWh	100%
RPP	A	78,542,965	kWh	42.3%
Non-RPP	B = D+E	107,322,861	kWh	57.7%
Non-RPP Class A	D	45,595,371	kWh	25.1%
Non-RPP Class B*	E	60,727,491	kWh	32.7%

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

**Note 3 GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

**Note 4 Analysis of Expected GA Amount**

Year	2018									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N = M-K	
January	6,442,246			6,442,246	0.08777	\$ 565,436	0.08736	\$ 433,950	\$ (131,486)	
February	4,948,513			4,948,513	0.07333	\$ 362,874	0.08167	\$ 404,145	\$ 41,271	
March	5,551,403			5,551,403	0.07877	\$ 437,284	0.09481	\$ 526,329	\$ 89,045	
April	5,031,091			5,031,091	0.09810	\$ 493,550	0.09959	\$ 501,046	\$ 7,496	
May	5,307,868			5,307,868	0.09392	\$ 498,515	0.10793	\$ 572,878	\$ 74,363	
June	5,192,978			5,192,978	0.13336	\$ 692,536	0.11896	\$ 617,757	\$ (74,779)	
July	6,004,619			6,004,619	0.08502	\$ 510,513	0.07737	\$ 464,577	\$ (45,935)	
August	6,396,388			6,396,388	0.07790	\$ 498,279	0.07490	\$ 479,089	\$ (19,189)	
September	4,873,111			4,873,111	0.08424	\$ 410,511	0.08584	\$ 418,308	\$ 7,797	
October	5,330,990			5,330,990	0.08921	\$ 475,578	0.12059	\$ 642,864	\$ 167,286	
November	5,045,648			5,045,648	0.12235	\$ 617,335	0.09855	\$ 497,249	\$ (120,085)	
December	4,984,486			4,984,486	0.09198	\$ 458,473	0.07404	\$ 369,051	\$ (89,422)	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>65,109,341</b>	<b>-</b>	<b>-</b>	<b>65,109,341</b>		<b>\$ 6,020,883</b>		<b>\$ 5,927,243</b>	<b>\$ (93,640)</b>	

Calculated Loss Factor 1.0722  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0682  
 Difference 0.0040

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

Newmarket-Tay Power Midland Rate Zone (MRZ) confirms customers are billed on a calendar month basis and unbilled cc

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

Not applicable.

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 257,451			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			No	Not a reconciling item
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			No	Not a reconciling item
2a Remove prior year end unbilled to actual revenue differences			No	Not a reconciling item
2b Add current year end unbilled to actual revenue differences			No	Not a reconciling item
3a Remove difference between prior year accrual/forecast to actual from long term load transfers			No	Not a reconciling item
3b Add difference between current year accrual/forecast to actual from long term load transfers			No	Not a reconciling item
4 Remove GA balances pertaining to Class A customers			No	No Class A customers
5 Significant prior period billing adjustments recorded in current year			No	No significant prior period billing adjustments
6 Differences in GA IESO posted rate and rate charged on IESO invoice			No	Not a reconciling item
7 Differences in actual system losses and billed TLFs			No	
8 Others as justified by distributor			No	
9 Reallocation of GA for RPP customers	\$ (337,322)	Reallocation of GA for RPP customers to be included in the 2019 audited financial statements	Yes	
10				

<b>Note 6 Adjusted Net Change in Principal Balance in the GL</b>	\$	(79,871)
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$	(93,640)
<b>Unresolved Difference</b>	\$	13,768
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>		0.2%

# GA Analysis Workform

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

Year		2019		
Total Metered excluding WMP	C = A+B	179,151,151	kWh	100%
RPP	A	77,374,775	kWh	43.2%
Non-RPP	B = D+E	101,776,376	kWh	56.8%
Non-RPP Class A	D	48,496,725	kWh	27.1%
Non-RPP Class B*	E	53,279,651	kWh	29.7%

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

**Note 3 GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

**Note 4 Analysis of Expected GA Amount**

Year	2019									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	5,580,537			5,580,537	0.06741	\$ 376,184	0.08092	\$ 451,577	\$ 75,393	
February	4,987,514			4,987,514	0.09657	\$ 481,644	0.08812	\$ 439,500	\$ (42,144)	
March	5,476,885			5,476,885	0.08105	\$ 443,902	0.08041	\$ 440,396	\$ (3,505)	
April	4,339,755			4,339,755	0.08129	\$ 352,779	0.12333	\$ 535,222	\$ 182,443	
May	5,014,089			5,014,089	0.12860	\$ 644,812	0.12804	\$ 631,976	\$ (12,835)	
June	4,897,117			4,897,117	0.12444	\$ 609,397	0.13728	\$ 672,276	\$ 62,879	
July	4,983,181			4,983,181	0.13527	\$ 660,548	0.09645	\$ 470,983	\$ (189,565)	
August	4,698,114			4,698,114	0.07211	\$ 338,781	0.12607	\$ 592,291	\$ 253,510	
September	4,249,964			4,249,964	0.12934	\$ 549,690	0.12263	\$ 521,173	\$ (28,517)	
October	4,131,215			4,131,215	0.17878	\$ 738,579	0.13680	\$ 565,150	\$ (173,428)	
November	4,150,793			4,150,793	0.10727	\$ 445,256	0.09953	\$ 413,128	\$ (32,127)	
December	4,434,318			4,434,318	0.09569	\$ 379,977	0.09321	\$ 413,323	\$ 33,346	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>56,843,482</b>	<b>-</b>	<b>-</b>	<b>56,843,482</b>		<b>\$ 6,021,548</b>		<b>\$ 6,146,996</b>	<b>\$ 125,448</b>	

Calculated Loss Factor 1.0669  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0682  
 Difference -0.0013

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

Newmarket-Tay Power Midland Rate Zone (MRZ) confirms customers are billed on a calendar month basis and unbilled cc

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

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	<b>\$ (185,619)</b>			<b>If "no", please provide an explanation</b>
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			No	Not a reconciling item
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			No	Not a reconciling item
2a Remove prior year end unbilled to actual revenue differences			No	Not a reconciling item
2b Add current year end unbilled to actual revenue differences			No	Not a reconciling item
3a Remove difference between prior year accrual/unbilled to actual from load transfers			No	Not a reconciling item
3b Add difference between current year accrual/unbilled to actual from load transfers			No	No Class A customers
3 Significant prior period billing adjustments recorded in current year			No	No significant prior period billing adjustments
4 Differences in actual system losses and billed TLFs			No	Not a reconciling item
5 CT 2148 for prior period corrections			No	Not a reconciling item
6 Others as justified by distributor			No	Not a reconciling item
7 2018 GA Analysis Adjustment	\$ 337,322	Adjustment from 2018 GA Analysis included in financial records in 2019	Yes	
8				
9				
10				

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ 151,703
Net Change in Expected GA Balance in the Year Per Analysis	\$ 125,448
Unresolved Difference	\$ 26,255
Unresolved Difference as % of Expected GA Payments to IESO	0.4%

## GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 7 **Breakdown of principal adjustments included in last approved balance:**

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

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

Note 8 **Principal adjustment reconciliation in current application**

**Notes**

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2019 Balance" column should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2018	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
2018	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3 Reallocation of GA for RPP customers - adjustment included in the	(337,322)	2019
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(337,322)	
Total Principal Adjustments to be Included on DVA Continuity Schedule		(337,322)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2018	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		2,019
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
2018	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4 Reallocation of GA for RPP customers - adjustment included in the 2019	337,322	2019
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	337,322	
Total Principal Adjustments to be Included on DVA Continuity Schedule		337,322	

Account 1589 - RSVA Global Adjustment

Account 1588 - RSVA Power

## Appendix 5: LRAMVA Model

*(Presented in PDF and Excel Format)*



# LRAMVA Work Form: Checklist and Schematic

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results and Participation and Cost Report. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

**LRAMVA (\$) = (Actual Net CDM Savings - Forecast CDM Savings) x Distribution Volumetric Rate + Carrying Charges from LRAMVA balance**

**Legend**

Drop Down List (Blue)

**Important Checklist**

Not Applicable	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Not Applicable	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Not Applicable	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
Yes	o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
<b>Actual Incremental CDM Savings by Initiative</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
<u>x Allocation % to Rate Class</u>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
<b>- Forecast Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
<u>x Distribution Rate by Rate Class</u>	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
<u>+ Carrying Charges (\$) by Rate Class</u>	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			



## LRAMVA Work Form: Summary Tab

<b>Legend</b>	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

<b>LDC Name</b>	Newmarket - Tay Power Distri Midland Rate Zone
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**Application Details**

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

**A. Previous LRAMVA Application**

Previous LRAMVA Application (EB#)	EB-2019-0055
Application of Previous LRAMVA Claim	2020 COS/IRM Application
Period of LRAMVA Claimed in Previous Application	2018
Amount of LRAMVA Claimed in Previous Application	\$ 66,538.00

**B. Current LRAMVA Application**

Current LRAMVA Application (EB#)	EB-2020-0041
Application of Current LRAMVA Claim	2021 COS/IRM Application
Period of New LRAMVA in this Application	2019
Period of Rate Recovery (# years)	1

**C. Documentation of Changes**

Original Amount	
Amount for Final Disposition	

Actual Lost Revenues (\$)	A	\$	97,995
Forecast Lost Revenues (\$)	B	\$	46,285
Carrying Charges (\$)	C	\$	1,231
LRAMVA (\$) for Account 1568	A-B+C	\$	52,940

**Table 1-a. LRAMVA Totals by Rate Class**

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

**NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.**

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$8,643	\$206	\$8,849
GS<50	kWh	-\$15,219	-\$362	-\$15,581
GS>50	kW	\$57,999	\$1,380	\$59,380
Street Lights	kW	\$286	\$7	\$293

<b>Total</b>		<b>\$51,709</b>	<b>\$1,231</b>	<b>\$52,940</b>
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**Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class**

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

Description	LRAMVA Previously Claimed	Residential	GS<50	GS>50	Street Lights						Total
		kWh	kWh	kW	kW	0	0	0	0	0	
2011 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2011 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2012 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2012 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2013 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2013 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2014 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2014 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2015 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2015 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2016 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2016 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2017 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2017 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2018 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
2018 Forecast		\$0.00	\$0.00	\$0.00	\$0.00						\$0.00
Amount Cleared											
2019 Actuals		\$9,533.86	\$28,271.46	\$59,903.31	\$286.07						\$97,994.71
2019 Forecast		(\$890.79)	(\$43,490.53)	(\$1,903.97)	\$0.00						(\$46,285.29)
Amount Cleared											
Carrying Charges		\$205.69	(\$362.18)	\$1,380.26	\$6.81						\$1,230.58
<b>Total LRAMVA Balance</b>		<b>\$8,849</b>	<b>-\$15,581</b>	<b>\$59,380</b>	<b>\$293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,940</b>

Note: LDC to make note of assumptions included above, if any

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# LRAMVA Work Form: Summary of Changes

**Legend**

- User Inputs (Green)
- Drop Down List (Blue)
- Instructions (Grey)

**Table A-1. Changes to Generic Assumptions in LRAMVA Work Form**

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; etc. All changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

**Table A-2. Updates to LRAMVA Disposition**

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

## LRAMVA Work Form: Forecast Lost Revenues

**Legend**

- User Inputs (Green)
- Drop Down List (Blue)
- Auto Populated Cells (White)
- Instructions (Grey)

**Table 2-a. LRAMVA Threshold**

**2013**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50	GS>50	Street Lights					
		kWh	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0
kWh	3,299,236	494,885	2,573,404	230,947	0					
kW	576			576						
<b>Summary</b>		494885	2573404	576	0	0	0	0	0	0

Years Included in Threshold

2013-2014

Source of Threshold

2013 Settlement Agreement, p. 20 of 75

**Table 2-b. LRAMVA Threshold**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50	GS>50	Street Lights					
		kWh	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0
kWh	0									
kW	0									
<b>Summary</b>		0	0	0	0	0	0	0	0	0

Years Included in Threshold

Source of Threshold

20XX Settlement Agreement, p. X

**Table 2-c. Inputs for LRAMVA Thresholds**

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	GS<50	GS>50	Street Lights					
		kWh	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0
2011		0	0	0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0	0	0
2013		0	0	0	0	0	0	0	0	0
2014		0	0	0	0	0	0	0	0	0
2015		0	0	0	0	0	0	0	0	0
2016		0	0	0	0	0	0	0	0	0
2017		0	0	0	0	0	0	0	0	0
2018		0	0	0	0	0	0	0	0	0
2019	2013	494,885	2,573,404	576	0	0	0	0	0	0

Note: LDC to make note of assumptions included above, if any



Rate rider for foregone revenue	0																		
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0																			
Rate rider for tax sharing	0																		
Rate rider for foregone revenue																			
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0																			
Rate rider for tax sharing	0																		
Rate rider for foregone revenue																			
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0																			
Rate rider for tax sharing																			
Rate rider for foregone revenue																			
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0																			
Rate rider for tax sharing																			
Rate rider for foregone revenue																			
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0																			
Rate rider for tax sharing																			
Rate rider for foregone revenue																			
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0																			
Rate rider for tax sharing																			
Rate rider for foregone revenue																			
Other																			
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

**Table 3-a. Distribution Rates by Rate Class**

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. **Please clear the rates related to the year(s) that are not part of the LRAMVA claim.**

The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 and 5.

Year	Residential	GS<50	GS>50	Street Lights	#REF!	#REF!	#REF!	#REF!	#REF!
------	-------------	-------	-------	---------------	-------	-------	-------	-------	-------

	kWh	kWh	kW	kW	0	0	0	0	0	#REF!	#REF!	#REF!	#REF!	#REF!
2011	\$0.0194	\$0.0154	\$2.9675	\$8.5461	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0195	\$0.0155	\$2.9867	\$8.6014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0199	\$0.0157	\$3.0551	\$8.5136	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0202	\$0.0159	\$3.1106	\$8.5277	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0204	\$0.0161	\$3.1474	\$8.6286	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0173	\$0.0164	\$3.1941	\$8.7567	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0124	\$0.0166	\$3.2426	\$8.8894	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2018	\$0.0072	\$0.0168	\$3.2744	\$8.9767	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2019	\$0.0018	\$0.0169	\$3.3055	\$9.0620	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition

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# LRAMVA Work Form: Determination of Rate Class Allocations

**Instructions**

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supporting documentation and rationale for its proposal. This should be shown by customer class and program each year.

2019 CDM Programs	Rate Allocations for LRAMVA				Total
	Residential	GS<50 kW	GS>50 kW	Street Lighting	
<b>Conservation First Framework</b>					
<b>Residential Province-Wide Programs</b>					
Save on Energy Coupon Program	100%				100%
Save on Energy Heating & Cooling Program	100%				100%
Save on Energy Home Assistance Program	100%				100%
<b>Non-Residential Province-Wide Programs</b>					
Save on Energy Retrofit Program		10%	90%		100%
Save on Energy Small Business Lighting Program		100%			100%
Save on Energy Energy Manager Program			100%		100%

# LRAMVA Work Form: 2011 - 2014 Lost Revenues Work Form

Version 5.0 (2021)

**Legend**

- User Inputs (Green)
- Auto Populated Cells (White)
- Instructions (C)

**Instructions**

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2011-2014 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.

2. Please ensure that the IESO Current year savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA

3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs

4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the

5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

**Tables**

- [Table 4-a. 2011 Lost Revenues](#)
- [Table 4-b. 2012 Lost Revenues](#)
- [Table 4-c. 2013 Lost Revenues](#)
- [Table 4-d. 2014 Lost Revenues](#)

**Table 4-a. 2011 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings Persistence (kWh)					Monthly Multiplier	Net Peak Demand Savings Persistence (kW)					Rate Allocations for LRAMVA													
		2016	2017	2018	2019	2020		2016	2017	2018	2019	2020	Residential	GS<50	GS>50	Street Lights	Total									
<b>Consumer Program</b>												kWh	kWh	kW	kW											
<b>Actual CDM Savings in 2011</b>												0	0	0	0											
<b>Forecast CDM Savings in 2011</b>												0	0	0	0											
Distribution Rate in 2011																						\$0.01940	\$0.01540	\$2.96750	\$8.54610	
<b>Lost Revenue in 2011 from 2011 programs</b>																						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Forecast Lost Revenues in 2011</b>																						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>LRAMVA in 2011</b>																										\$0.00
2011 Savings Persisting in 2012												0	0	0	0							0	0	0	0	0
2011 Savings Persisting in 2013												0	0	0	0							0	0	0	0	0
2011 Savings Persisting in 2014												0	0	0	0							0	0	0	0	0
2011 Savings Persisting in 2015												0	0	0	0							0	0	0	0	0
2011 Savings Persisting in 2016												0	0	0	0							0	0	0	0	0
2011 Savings Persisting in 2017												0	0	0	0							0	0	0	0	0

2011 Savings Persisting in 2018	0	0	0	0
2011 Savings Persisting in 2019	0	0	0	0
2011 Savings Persisting in 2020	0	0	0	0

Note: LDC to make note of key assumptions included above

**Table 4-b. 2012 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings Persistence (kWh)					Monthly Multiplier	Net Peak Demand Savings Persistence (kW)					Rate Allocations for LRAMVA												
		2017	2018	2019	2020	2021		2017	2018	2019	2020	2021	Residential	GS<50	GS>50	Street Lights	Total								
												kWh	kWh	kW	kW										
<b>Actual CDM Savings in 2012</b>												0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Forecast CDM Savings in 2012</b>												0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2012												\$0.01950	\$0.01550	\$2.98670	\$8.60140										
Lost Revenue in 2012 from 2011 programs												\$0.00	\$0.00	\$0.00	\$0.00	\$0.00									
Lost Revenue in 2012 from 2012 programs												\$0.00	\$0.00	\$0.00	\$0.00	\$0.00									
<b>Total Lost Revenues in 2012</b>												<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>									
<b>Forecast Lost Revenues in 2012</b>												<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>									
<b>LRAMVA in 2012</b>																<b>\$0.00</b>									
2012 Savings Persisting in 2013												0	0	0	0	0									
2012 Savings Persisting in 2014												0	0	0	0	0									
2012 Savings Persisting in 2015												0	0	0	0	0									
2012 Savings Persisting in 2016												0	0	0	0	0									
2012 Savings Persisting in 2017												0	0	0	0	0									
2012 Savings Persisting in 2018												0	0	0	0	0									
2012 Savings Persisting in 2019												0	0	0	0	0									
2012 Savings Persisting in 2020												0	0	0	0	0									

Note: LDC to make note of key assumptions included above

**Table 4-c. 2013 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings Persistence (kWh)					Monthly Multiplier	Net Peak Demand Savings Persistence (kW)					Rate Allocations for LRAMVA												
		2018	2019	2020	2021	2022		2018	2019	2020	2021	2022	Residential	GS<50	GS>50	Street Lights	Total								
												kWh	kWh	kW	kW										
<b>Actual CDM Savings in 2013</b>												0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Forecast CDM Savings in 2013</b>												0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2013												\$0.01990	\$0.01570	\$3.05510	\$8.51360										
Lost Revenue in 2013 from 2011 programs												\$0.00	\$0.00	\$0.00	\$0.00	\$0.00									
Lost Revenue in 2013 from 2012 programs												\$0.00	\$0.00	\$0.00	\$0.00	\$0.00									
Lost Revenue in 2013 from 2013 programs												\$0.00	\$0.00	\$0.00	\$0.00	\$0.00									
<b>Total Lost Revenues in 2013</b>												<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>									
<b>Forecast Lost Revenues in 2013</b>												<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>									
<b>LRAMVA in 2013</b>																<b>\$0.00</b>									
2013 Savings Persisting in 2014												0	0	0	0	0									
2013 Savings Persisting in 2015												0	0	0	0	0									
2013 Savings Persisting in 2016												0	0	0	0	0									
2013 Savings Persisting in 2017												0	0	0	0	0									
2013 Savings Persisting in 2018												0	0	0	0	0									
2013 Savings Persisting in 2019												0	0	0	0	0									
2013 Savings Persisting in 2020												0	0	0	0	0									

Note: LDC to make note of key assumptions included above

**Table 4-d. 2014 Lost Revenues Work Form**

Program	Results Status	Net Energy Savings Persistence (kWh)					Monthly Multiplier	Net Peak Demand Savings Persistence (kW)					Rate Allocations for LRAMVA				
---------	----------------	--------------------------------------	--	--	--	--	--------------------	--	--	--	--	--	-----------------------------	--	--	--	--

Program	Status	2019	2020	2021	2022	2023	Multiplier	2019	2020	2021	2022	2023	Residential	GS<50	GS>50	Street Lights	Total
<b>Consumer Program</b>													kWh	kWh	kW	kW	
3	HVAC Incentives	43,486						23					100%				100%
	Adjustment to 2014 savings												100.00%	0.00%	0.00%	0.00%	
4	Conservation Instant Coupon Booklet	35,126						3					100%				100%
	Adjustment to 2014 savings												100.00%	0.00%	0.00%	0.00%	
5	Bi-Annual Retailer Event	117,314						8					100%				100%
	Adjustment to 2014 savings												100.00%	0.00%	0.00%	0.00%	
<b>Business Program</b>																	
10	Retrofit						12										0%
	Adjustment to 2014 savings						12						0.00%	0.00%	0.00%	0.00%	
11	Direct Install Lighting	184,101					12	46						100%			100%
	Adjustment to 2014 savings						12						0.00%	100.00%	0.00%	0.00%	
<b>Industrial Program</b>																	
21	Retrofit	#####					12	263						8.00%	91.00%	1.00%	100%
	Adjustment to 2014 savings						12						0.00%	8.00%	91.00%	1.00%	
22	Demand Response 3																0%
	Adjustment to 2014 savings												0.00%	0.00%	0.00%	0.00%	
<b>Home Assistance Program</b>																	
23	Home Assistance Program	14,705						3					100%				100%
	Adjustment to 2014 savings												100.00%	0.00%	0.00%	0.00%	
<b>Actual CDM Savings in 2014</b>		#####	0	0	0	0		345	0	0	0	0	0	0	0	0	
<b>Forecast CDM Savings in 2014</b>													0	0	0	0	
Distribution Rate in 2014													\$0.02020	\$0.01590	\$3.11060	\$8.52770	
Lost Revenue in 2014 from 2011 programs													\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2014 from 2012 programs													\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2014 from 2013 programs													\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2014 from 2014 programs													\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2014</b>													<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Forecast Lost Revenues in 2014</b>													<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>LRAMVA in 2014</b>																	<b>\$0.00</b>
2014 Savings Persisting in 2015													0	0	0	0	
2014 Savings Persisting in 2016													0	0	0	0	
2014 Savings Persisting in 2017													0	0	0	0	
2014 Savings Persisting in 2018													0	0	0	0	
2014 Savings Persisting in 2019													210,631	353,063	2,873	32	
2014 Savings Persisting in 2020													0	0	0	0	

Note: LDC to make note of key assumptions included above

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Lost Revenue in 2019 from 2011 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2012 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2013 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2014 programs	\$379.14	\$5,966.76	\$9,495.84	\$286.07	\$16,127.81
Lost Revenue in 2019 from 2015 programs	\$927.10	\$6,392.76	\$13,387.19	\$0.00	\$20,707.05
Lost Revenue in 2019 from 2016 programs	\$2,719.67	\$2,457.24	\$4,569.52	\$0.00	\$9,746.43
Lost Revenue in 2019 from 2017 programs	\$4,985.09	\$7,876.76	\$20,991.25	\$0.00	\$33,853.09
Lost Revenue in 2019 from 2018 programs	\$512.67	\$1,256.67	\$2,784.55	\$0.00	\$4,553.89
Lost Revenue in 2019 from 2019 programs	\$10.21	\$4,321.28	\$8,674.95	\$0.00	\$13,006.44
<b>Total Lost Revenues in 2019</b>	<b>\$9,533.86</b>	<b>\$28,271.46</b>	<b>\$59,903.31</b>	<b>\$286.07</b>	<b>\$97,994.71</b>
<b>Forecast Lost Revenues in 2019</b>	<b>\$890.79</b>	<b>\$43,490.53</b>	<b>\$1,903.97</b>	<b>\$0.00</b>	<b>\$46,285.29</b>
<b>LRAMVA in 2019</b>					<b>\$51,709.42</b>
2019 Savings Persisting in 2020	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-f. 2020 Lost Revenues Work Form [Return to top](#)

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)									Rate Allocations for LRAMVA						
			2020	2021	2022	2023	2024	2025	2026	2027	2028			2029	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Residential	GS<50	GS>50	Street Lights	Total
<b>Legacy Framework</b>																													
Actual CDM Savings in 2020		0											0												0	0	0	0	
Forecast CDM Savings in 2020																													
Distribution Rate in 2020																									\$0.00000	\$0.01730	\$3.58950	\$3.84290	
Lost Revenue in 2020 from 2011 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2012 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2013 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2014 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2015 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2016 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2017 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2018 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2019 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2020 programs																									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Lost Revenues in 2020</b>																									<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Forecast Lost Revenues in 2020</b>																									<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>LRAMVA in 2020</b>																													

Note: LDC to make note of key assumptions included above

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## LRAMVA Work Form: Carrying Charges by Rate Class

<b>Legend</b>	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

- Instructions**
1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.
  2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.
  3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts included in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

**Table 6. Prescribed Interest Rates**

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%
2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	2.45%
2019 Q2	2.18%
2019 Q3	2.18%
2019 Q4	2.18%
2020 Q1	2.18%
2020 Q2	2.18%
2020 Q3	0.57%
2020 Q4	0.57%
2021 Q1	

**Table 6-a. Calculation of Carrying Costs by Rate Class**

[Go to Tab 1: Summary](#)

Month	Period	Quarter	Monthly Rate	Residential	GS<50	GS>50	Street Lights	Total
Jan-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2011</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared								
<b>Opening Balance for 2012</b>								
Jan-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total for 2012</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Amount Cleared								
<b>Opening Balance for 2013</b>								
Jan-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00











# Appendix 6: Account 1595 Workform

*(Presented in PDF and Excel Format)*



# 1595 Analysis Workform

**Account 1595 Analysis Workform**

Input cells  
Drop down cells


Utility Name Newmarket-Tay Power Distribution Ltd.-For Former Midland Power Utility Rate Zone

Utility name must be selected

	Eligible for disposition?
2014 and pre-2014	No
2015	No
2016	No
2017	Yes
2018	No
2019	No

Note that vintage years 2018 and 2019 are not eligible for disposition in the current rate year application.

# 1595 Analysis Workform

Step 1

Year in which this worksheet relates to		2017							
Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
<b>Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment</b>	-\$280	-\$19,013	-\$19,292	-\$20,095	\$803	\$36	\$839	-4.2%	
Account 1589 - Global Adjustment	\$235,138	\$3,940	\$239,078	\$227,211	\$11,867	\$1,698	\$13,565	5.0%	
<b>Total Group 1 and Group 2 Balances</b>	<b>\$234,859</b>	<b>-\$15,073</b>	<b>\$219,786</b>	<b>\$207,116</b>	<b>\$12,670</b>	<b>\$1,734</b>	<b>\$14,404</b>	<b>5.8%</b>	
<b>Total residual balance per continuity schedule:</b>							<b>\$14,404</b>		
<b>Difference (any variance should be explained):</b>							<b>\$0</b>		

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

**Additional Notes and Comments**

## Appendix 7: External Auditors DVA Review Report



November 23, 2020

Newmarket-Tay Power Distribution Ltd.  
590 Steven Court  
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## **INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON COMPLIANCE**

To the Ontario Energy Board

We have undertaken a limited assurance engagement of the accompanying managements attestation of Newmarket-Tay Power Distribution Ltd.'s compliance, as at December 31, 2019, with the accounting and settlement practices for Accounts 1588 and 1589 in conformance with the new accounting guidance issued in February 2019, and RPP settlement and related accounting processes.

### *Management's Responsibility*

Management is responsible for measuring and evaluating Newmarket-Tay Power Distribution Ltd.'s compliance with the accounting and settlement practices for Accounts 1588 and 1589 in conformance with the new accounting guidance issued in February 2019, and RPP settlement and related accounting processes and preparing Newmarket-Tay Power Distribution Ltd.'s statement of compliance. Management is also responsible for such internal control as management determines necessary to enable Newmarket-Tay Power Distribution Ltd.'s compliance with the accounting and settlement practices for Accounts 1588 and 1589 in conformance with the new accounting guidance issued in February 2019, and RPP settlement and related accounting processes.

### *Our Responsibility*

Our responsibility is to express a limited assurance conclusion on management's statement based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with Canadian Standard on Assurance Engagements 3530, *Attestation Engagements to Report on Compliance*.

This standard requires us to conclude whether anything has come to our attention that causes us to believe that management's statement that Newmarket-Tay Power Distribution Ltd. complied with the accounting and settlement practices for Accounts 1588 and 1589 in conformance with the new accounting guidance issued in February 2019, and RPP settlement and related accounting processes is not fairly stated, in all material respects.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures) and evaluating the evidence obtained. The procedures are selected based on our professional judgment, which includes identifying areas where the risks of material misstatement in management's statement of the entity's compliance with specified requirements are likely to arise.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### *Our Independence and Quality Control*

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

*Basis for Qualified Conclusion*

As discussed in Note 2 on the Notes to Independent Practitioner's Review Engagement Report, the RPP settlement and related accounting processes were not sufficient to reconcile 2019 1588 and 1589 account balances for the Newmarket Rate Zone, and is therefore not in compliance with the new accounting guidance issued in February 2019.

*Qualified Conclusion*

Based on the procedures performed and the evidence obtained, except for the effect of the matter described in the Basis for Qualified Conclusion section of our report, management's statement that Newmarket-Tay Power Distribution Ltd. complied with the accounting and settlement practices for Accounts 1588 and 1589 in conformance with the new accounting guidance issued in February 2019, and RPP settlement and related accounting processes, as at December 31st, 2019, is fairly stated, in all material respects.

*Purpose of Statement and Restriction on Distribution and Use of Our Report*

Management's statement of compliance has been prepared to report to The Ontario Energy Board on Newmarket-Tay Power Distribution Ltd.'s compliance with the accounting and settlement practices for Accounts 1588 and 1589 in conformance with the new accounting guidance issued in February 2019, and RPP settlement and related accounting processes.

As a result, the report may not be suitable for another purpose. Our report is intended solely for Newmarket-Tay Power Distribution Ltd. and the Ontario Energy Board and should not be distributed to or used by parties other than Newmarket-Tay Power Distribution Ltd. or The Ontario Energy Board.

Chartered Professional Accountants

Licensed Public Accountants

*Baker Tilly KDN LLP*

November 23, 2020

272 Charlotte Street, Peterborough ON



November 23, 2020

Newmarket-Tay Power Distribution Ltd.  
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## **INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

To the Ontario Energy Board

### **Report on the Midland Rate Zone 1588, 1589 Continuity Schedule and 1595 work forms (Schedules)**

We have reviewed the accompanying Table 1: Adjustments for accounts 1588 and 1589 MRZ, Table 2: GA Analysis Summary by Year, GA analysis work forms, and the 1595 analysis work forms for the period of January 1, 2017 to December 31, 2019 ("Schedules"), and the summary other explanatory information for Newmarket-Tay Power Distribution Ltd., Midland Rate Zone. The Schedules have been prepared by management based on the financial reporting provisions of Article 490 of the Accounting Procedures Handbook (APH) for Electricity Distributors and other OEB accounting guidance including the APH's Frequently Asked Questions published July 2012, Guidance to the APH, issued March 2015 and new Accounting Guidance issued in February 2019 for Group 1 accounts.

#### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation of these Schedules in accordance with Article 490 of the APH for Electricity Distributors and other OEB accounting guidance including the APH's Frequently Asked Questions published July 2012, Guidance to the APH, issued March 2015 and new Accounting Guidance issued in February 2019 for Group 1 accounts, and for such internal control as management determines is necessary to enable the preparation of the Schedules that are free from material misstatement, whether due to fraud or error.

#### *Practitioner's Responsibility*

Our responsibility is to express a conclusion on the accompanying Schedules based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the Schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these Schedules.

#### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the schedules do not present fairly, in all material respects, the financial position of Newmarket-Tay Power Distribution Ltd., Midland Rate Zones 1588 and 1589 accounts schedule, and 1595 account balances for the period of January 1, 2017 to December 31, 2019, and the summary of other explanatory information in accordance with Article 490 of the APH for Electricity Distributors and other OEB accounting guidance including the APH's Frequently Asked Questions published July 2012, Guidance to the APH, issued March 2015 and new Accounting Guidance issued in February 2019 for Group 1 accounts.

#### *Basis of Accounting and Restriction on Use*

Without modifying our conclusion, we draw attention to Note 1 on the Notes to Independent Practitioner's Review Engagement Report, which describes the basis of accounting. The schedule is prepared to assist Newmarket-Tay Power Distribution Ltd., to meet the requirements of Article 490 of the APH for Electricity Distributors and other OEB accounting

guidance including the APH's Frequently Asked Questions published July 2012, Guidance to the APH, issued March 2015 and new Accounting Guidance issued in February 2019 for Group 1 accounts. As a result, the Schedules may not be suitable for another purpose. Our report is intended solely for Newmarket-Tay Power Distribution Ltd. and the Ontario Energy Board and should not be used by parties other than Newmarket-Tay Power Distribution Ltd. and the Ontario Energy Board.

*Baker Tilly KDN LLP*

Chartered Professional Accountants  
Licensed Public Accountants

November 23, 2020

272 Charlotte Street, Peterborough ON



November 23, 2020

Newmarket-Tay Power Distribution Ltd.  
590 Steven Court  
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## **NOTES TO INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

### **Note 1 Basis of Accounting - Significant Accounting Policies**

The Company is licensed and regulated by the Ontario Energy Board (OEB) under the authority of the Ontario Energy Board Act, 1988. Per the Ontario Energy Board Accounting Procedures Handbook (APH) For Electricity Distributors Issued December 2011:

"The accounting procedures and requirements set out in this APH apply to a distributor that prepares its financial accounting records and reporting on the basis of CICA Handbook Part I – International Financial Reporting Standards. The Board generally requires regulatory filing and reporting under IFRS, as modified for regulatory purposes by the Board (modified IFRS or MIFRS)".

### **Note 2 2019 Unreconciled 1588 / 1589 Accounts**

In 2019, the unresolved differences as a percentage of expected GA payments to the IESO is 1.14%. One explanation for this amount being greater than 1% is NT Power adjusted the billing period for some cycles of customers from 30 to 45 days to achieve the objective of customers being billed on the calendar month. The purpose of this adjustment to the billing period was to align the processes between the NTRZ and MRZ and improve the settlement processes for NTRZ. This adjustment to the billing cycle was a one-time adjustment impacting only some customers with the majority in the residential rate class for the usage months of August to October, 2019 for the billing months of October and November, 2019.