



2021 IRM

Manager's Summary

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3.1.1 Introduction

Niagara-on-the-Lake Hydro Inc. ("NOTL Hydro") is pleased to present its Incentive Rate-Setting Mechanism (IRM) application for rates effective May 1, 2021. NOTL Hydro is included in tranche 2 as per the OEB letter Process for 2021 Incentive Rate-setting Mechanism Distribution Rate Applications issued July 14, 2020. The filing deadline for this application is October 13, 2020. This application consists of the following documents and associated appendices.

- Manager's Summary
- 2021 IRM Checklist (Appendix 1)
- 2021 IRM Rate Generator (Appendix 2)
- GA Analysis Workform (Appendix 3)
- 2021 Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform (Appendix 4)

All documents have been submitted to the Ontario Energy Board ("OEB") via their website.

There are no materials that are being filed on a confidential basis in this application.

Table 1 below contains the proposed distribution rates effective May 1, 2021 in comparison to NOTL Hydro's approved rates for 2020 and 2019.

Table 1: Proposed Distribution Rates

Distribution Charges (Fixed Service Charge + Volumetric Rate)						
Rate Class	Rate Type	OEB Approved 5/01/2019	OEB Approved 11/01/2020	Proposed 5/01/2021	Variance (2021 vs. 2020)	Variance % (2021 vs. 2020)
Residential	Fixed Rate	\$28.74	\$29.41	\$29.91	\$0.50	1.7%
	Variable Rate (\$/kWh)	\$0.0000	\$0.0000	\$0.0000	\$0.00	0.0%
GS<50kW	Fixed Rate	\$39.41	\$40.08	\$40.76	\$0.68	1.7%
	Variable Rate (\$/kWh)	\$0.0117	\$0.0119	\$0.0121	\$0.00	1.7%
GS>50kW	Fixed Rate	\$281.65	\$286.44	\$291.31	\$4.87	1.7%
	Variable Rate (\$/kW)	\$2.3574	\$2.3975	\$2.4383	\$0.04	1.7%
Large Use	Fixed Rate	\$3,692.18	\$3,754.95	\$3,818.78	\$63.83	1.7%
	Variable Rate (\$/kW)	\$2.3574	\$2.3975	\$2.4383	\$0.04	1.7%
Unmetered	Fixed Rate	\$21.20	\$21.56	\$21.93	\$0.37	1.7%
	Variable Rate (\$/kWh)	\$0.0054	\$0.0055	\$0.0056	\$0.00	1.8%
Streetlights	Fixed Rate (per connection)	\$7.85	\$7.32	\$7.44	\$0.12	1.6%
	Variable Rate (\$/kW)	\$1.8891	\$1.7615	\$1.7914	\$0.03	1.7%

Certification of Evidence

Further to Page 2 of Chapter 1 of the Filing Requirements, I, Jeff Klassen, certify that the evidence filed is accurate, consistent, and complete to the best of my knowledge.

1 **3.1.2 Components of the Application Filing**

2 **3.1.2.1 Manager's Summary**

3 This application includes a Manager's summary thoroughly documenting and explaining all
4 requested rate adjustments.

5 **3.1.2.2 Contact Information**

6 Application contact information is as follows:

7 Applicants Name: Niagara-on-the-Lake Hydro Inc.

8 Applicants Address: PO Box 460

9 8 Henegan Road

10 Niagara-on-the-Lake, ON

11 L0S 1T0

12

13 Applicants Contacts: Jeff Klassen

14 Vice President, Finance

15 Email: jklassen@notlhydro.com

16 Phone: 905-468-4235 ext. 380

17 Fax: 905-468-3861

18 **3.1.2.3 Rate Generator Model**

19 This application consists of the following documents. OEB models have been submitted in both
20 Excel and PDF formats

- 21 • Manager's Summary
- 22 • 2021 IRM Checklist
- 23 • 2021 IRM Rate Generator
- 24 • GA Analysis Workform
- 25 • 2021 Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform

26 **3.1.2.4 Tariff Sheet**

27 A PDF copy of the current NOTL Hydro Tariff sheet (EB-2019-0056 Vary Order issued April 28,
28 2020) at the time of this filing and the NOTL Hydro Tariff sheet effective November 1, 2020 (EB-
29 2019-0056 issued April 16, 2020) are attached as Appendix 5 and Appendix 6 respectively.

1 **3.1.2.5 Supporting Documentation**

2 Pre-populated RRR data in the rate generator model for NOTL Hydro have been verified and
3 are correct. Supporting documents references throughout this application are attached as
4 appendices.

5 **3.1.2.6 Customers Affected by this Application**

6 All of NOTL Hydro's customers will be affected by this application.

7 **3.1.2.7 Internet Address**

8 A copy of this application and related documents is available on the NOTL Hydro website. The
9 Applicant's website address is www.notlhydro.com.

10 **3.1.2.8 Billing Determinants**

11 NOTL Hydro confirms that the billing determinants for pre-populated models are accurate and
12 consistent with its RRR filings. In its 2019 Cost of Service application (CoS) (EB-2018-0056)
13 attached as Appendix 7, NOTL Hydro requested and received approval for a new Large Use
14 Rate Class. This rate class consists of one customer. The pre-populated data for this rate class
15 only included the period from May 1, 2019 to December 31, 2019. For the purpose of this
16 application, the annual consumption and demand for the full calendar 2019 year were included
17 in the Large Use category to more accurately reflect actual usage for this category moving
18 forward. NOTL Hydro advised OEB staff of the adjusted amounts for the Large Use Rate Class
19 (Table 2) and OEB staff adjusted the IRM model accordingly. The Large Use customer was
20 included in the General Service 50 to 4,999 kW (GS>50) rate class from January to April 2019.
21 OEB staff further adjusted the model to remove the amounts attributable to that customer from
22 the actual kWh and kW from the GS>50 billing determinants.

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Table 2: Adjustment to Billing Determinants

GENERIC RATE CLASS	RRR 2.1.5 Demand and Revenue Table 3B		Adjustment for Consumption by Large User Jan - April 2019*		Billing Determinants 2021 IRM Tab 4	
	METERED CONSUMPTION IN KWHS	METERED CONSUMPTION IN KWS	METERED CONSUMPTION IN KWHS	METERED CONSUMPTION IN KWS	Total Metered kWh	Total Metered kW
Residential	75,007,658	-	-	-	75,007,658	-
General Service < 50 KW	42,102,477	-	-	-	42,102,477	-
General Service >= 50KW	93,826,101	244,872	(8,551,956)	(28,740)	85,274,145	216,132
Large User	17,267,572	56,470	8,551,956	28,740	25,819,528	85,210
Street Lighting Connections	854,489	2,390	-	-	854,489	2,390
Unmetered Scattered Load Connections	254,508	-	-	-	254,508	-
Total	229,312,805	303,732	-	-	229,312,805	303,732
GS > 50 + Large Use	111,093,673	301,342	-	-	111,093,673	301,342

* Large use category was approved effective May 1, 2019. Prior to that date, the customer was included in the GS>50 totals

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Table 3: 2021 IRM Rate Generator Billing Determinants (Tab 4)

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Account Class Allocation (\$ amounts)	Variance	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	75,007,658	0	1,199,683	0	0	0	75,007,658	0	0	0	8,060
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	42,102,477	0	4,588,203	0	0	0	42,102,477	0	0	0	1,371
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	85,274,145	216,132	79,969,836	201,837	0	0	85,274,145	216,132	0	0	0
LARGE USE SERVICE CLASSIFICATION	kW	25,819,528	85,210	25,819,528	85,210	0	0	25,819,528	85,210	0	0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	254,508	0	117,792	0	0	0	254,508	0	0	0	0
STREET LIGHTING SERVICE CLASSIFICATION	kW	854,489	2,390	765,439	2,137	0	0	854,489	2,390	0	0	0
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	0	0	0	0	0	0	0
Total		229,312,805	303,732	112,460,481	289,184	0	0	229,312,805	303,732	191,141	0	9,431

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3.1.2.9 Format

All documents submitted are in text-searchable Adobe PDF format and OEB models in excel format where applicable.

3.1.2.10 Checklist

A completed copy of the 2021 IRM Checklist is attached as Appendix 1.

3.1.3 Applications and Electronic Models

This application consists of the following documents. OEB models are submitted in both Excel and PDF formats

- Manager's Summary
- 2021 IRM Checklist

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- 1 • 2022 IRM Rate Generator
- 2 • GA Analysis Workform
- 3 • 2021 Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform

4 NOTL Hydro is not requesting an ICM, revenue-to-cost ratio adjustment or the disposition of any
5 residual 1595 sub-account balances in this application.

6 **3.2.1 Annual Adjustment Mechanism**

7 NOTL Hydro has used the 2020 rate setting parameters as a place holder. NOTL Hydro
8 acknowledges that these factors may change when the OEB releases the 2021 inflation factor.
9 The 2020 inflation factor used in this application is 2.0%. NOTL Hydro was included in Group 3
10 in the most recent PEG report 2019 Benchmarking Update issued on August 31, 2020 with an
11 associated stretch factor of 0.30%.

12 **3.2.1.1 Application of Annual Adjustment Mechanism**

13 The annual adjustment mechanism applies to fixed and variable distribution rates uniformly
14 across all customer rate classes. The annual adjustment mechanism is 1.7% (2.0% inflation
15 factor less 0.3% stretch factor). NOTL Hydro has not applied the annual adjustment factor to
16 any other component of delivery rates.

17 **3.2.2 Revenue-to-Cost Ratio Adjustments**

18 NOTL Hydro is not requesting any changes to the revenue-to-cost ratios in this application. In
19 its last Cost of Service application (EB-2019-0056) NOTL Hydro was approved to implement the
20 change in the revenue to cost ratio for streetlights over 2 years to 130% in 2019 and to 120% in
21 2020. The offsetting adjustment is an increase in the residential revenue to cost ratio from
22 91.06% in 2019 to 91.57% in 2020. The 2020 revenue to cost ratios will remain in place until
23 NOTL Hydro's next Cost of Service application.

24 **3.2.3 Rate Design for Residential Electricity** 25 **Consumers**

26 NOTL Hydro completed its transition to a fully fixed monthly distribution service charge for
27 residential customers in 2019.

3.2.4 Electricity Distribution Retail Transmission Service Rates

NOTL Hydro's application to adjust RTSRs is based on the proposed rates calculated utilizing the 2021 IRM Rate Generator Model ("IRM model") provided by the OEB.

Historical Network and Connection Costs

NOTL Hydro's historical costs (2019) consist of Independent Electricity System Operator ("IESO") invoiced costs for network and line connection. NOTL Hydro owns its own transformer stations and consequently has no IESO invoiced transformation costs. In addition, NOTL Hydro does not have Hydro One invoiced transmission costs.

Table 4, from tab 12 of the IRM model, contains the historical network and line connection costs for 2019.

Table 4: Historical Network and Connection Costs (2019)

IESO Month	Network			Line Connection		
	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	35,965	\$3.71	\$ 133,430	38,613	\$0.94	\$ 36,296
February	35,350	\$3.71	\$ 131,149	36,300	\$0.94	\$ 34,122
March	31,059	\$3.71	\$ 115,229	35,394	\$0.94	\$ 33,270
April	26,983	\$3.71	\$ 100,107	48,555	\$0.94	\$ 45,642
May	24,975	\$3.71	\$ 92,657	30,407	\$0.94	\$ 28,583
June	38,900	\$3.80	\$ 147,820	41,033	\$0.95	\$ 38,981
July	43,702	\$3.83	\$ 167,378	48,990	\$0.96	\$ 47,030
August	43,262	\$3.83	\$ 165,693	44,342	\$0.96	\$ 42,568
September	41,551	\$3.83	\$ 159,140	42,065	\$0.96	\$ 40,382
October	34,998	\$3.83	\$ 134,042	35,188	\$0.96	\$ 33,780
November	28,622	\$3.83	\$ 109,622	32,109	\$0.96	\$ 30,825
December	33,180	\$3.83	\$ 127,079	36,945	\$0.96	\$ 35,467
Total	418,547	\$ 3.78	\$ 1,583,348	469,940	\$ 0.95	\$ 446,947

Forecast Costs with new Uniform Transmission Rates ("UTRs")

Forecast network and connection rates from tab 14 of the IRM model are contained in Table 5.

These are calculated by applying the 2021 UTRs from tab 11 of the IRM model against the 2019 units billed.

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Table 5: Forecast Network and Connection Costs

IESO	Network			Line Connection			
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	35,965	\$ 3.9200	\$	140,983	38,613	\$ 0.9700	\$ 37,455
February	35,350	\$ 3.9200	\$	138,572	36,300	\$ 0.9700	\$ 35,211
March	31,059	\$ 3.9200	\$	121,751	35,394	\$ 0.9700	\$ 34,332
April	26,983	\$ 3.9200	\$	105,773	48,555	\$ 0.9700	\$ 47,098
May	24,975	\$ 3.9200	\$	97,902	30,407	\$ 0.9700	\$ 29,495
June	38,900	\$ 3.9200	\$	152,488	41,033	\$ 0.9700	\$ 39,802
July	43,702	\$ 3.9200	\$	171,311	48,990	\$ 0.9700	\$ 47,520
August	43,262	\$ 3.9200	\$	169,587	44,342	\$ 0.9700	\$ 43,012
September	41,551	\$ 3.9200	\$	162,880	42,065	\$ 0.9700	\$ 40,803
October	34,998	\$ 3.9200	\$	137,192	35,188	\$ 0.9700	\$ 34,132
November	28,622	\$ 3.9200	\$	112,198	32,109	\$ 0.9700	\$ 31,146
December	33,180	\$ 3.9200	\$	130,066	36,945	\$ 0.9700	\$ 35,837
Total	418,547	\$ 3.92	\$	1,640,704	469,940	\$ 0.97	\$ 455,842

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3 Billing Determinants for RTSRs

4 The billing determinants for all rate classes, other than the Large Use and GS>50, used to
5 calculate the required revenue are based on 2019 actual data as reported in RRR 2.1.5 in May
6 2020. The Large Use rate class was approved for NOTL Hydro in its 2019 CoS and therefore
7 the historical data for this rate class (consisting of one customer) was for the period from May 1,
8 2019 to December 31, 2019 in RRR filings for 2019. The billing determinants for the Large Use
9 rate class are based on the annual consumption for the large use customer for 2019 (see Table
10 2).

11 NOTL Hydro's GS>50kW rate class includes both interval and non-interval customers. RRR
12 submission form 2.1.5 does not allow for the data specific to interval customers to be input
13 separately. Therefore, the GS>50 kWh and kW data pre-populated in the model has been
14 modified to distinguish between interval and non-interval customers. The determinants used for
15 interval customers network demand and connection demand are different. This is because the
16 demand applicable to network charges is "7-7" demand¹ and the regular demand definition is
17 applicable to connection charges. In addition, GS>50kW data was adjusted to remove the
18 portion from the forecast Large Use customer that was included in the GS>50 rate class in
19 2019.

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¹ Demand based on peak kW from 07:00 to 19:00 hours on non-Holiday weekdays

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Table 6: GS>50 adjusted RTSR Billing Determinants

	Connection		Network	
	kWh	kW	kWh	kW
RRR Data GS > 50*	93,826,101	244,872	93,826,101	239,290
GS>50	38,543,790	106,334	38,543,790	106,334
GS>50 Interval	55,282,311	138,537	55,282,311	132,956
Total GS>50	93,826,101	244,872	93,826,101	239,290
Adjust: Large Use Customer				
GS>50	0	0	0	0
GS>50 Interval	(8,551,956)	(28,740)	(8,551,956)	(26,589)
Total Adjustment	(8,551,956)	(28,740)	(8,551,956)	(26,589)
Billing Determinants				
GS>50	38,543,790	106,334	38,543,790	106,334
GS>50 Interval	46,730,355	109,797	46,730,355	106,367
Total Billing Determinant	85,274,145	216,132	85,274,145	212,701

* for RRR reporting, demand is based on total demand consistent with connection charges.

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Table 7: Large Use adjusted RTSR Billing Determinants

	Connection		Network	
	kWh	kW	kWh	kW
RRR Data Large Use*	17,267,572	56,470	17,267,572	54,194
Adjust: Large Use Customer from GS>50 Interval	8,551,956	28,740	8,551,956	26,589
Billing Determinants				
Total Billing Determinant	25,819,528	85,210	25,819,528	80,782

* for RRR reporting, demand is based on total demand consistent with connection charges.

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6

Table 8: RTSR Billing Determinants (IRM Generator tab 10)

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	0.0078	75,007,658	0	1.0373	77,805,444
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0016	75,007,658	0	1.0373	77,805,444
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	42,102,477	0	1.0373	43,672,899
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0016	42,102,477	0	1.0373	43,672,899
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9048	38,543,790	106,334		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5347	38,543,790	106,334		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1394	46,730,355	106,367		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.2861	46,730,355	109,797		
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1394	25,819,528	80,782		
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.2861	25,819,528	85,210		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	254,508	0	1.0373	264,001
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0016	254,508	0	1.0373	264,001
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1903	854,489	2,390		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.4134	854,489	2,390		

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9 Proposed RTSR Rates

10 Table 9 contains the proposed rates to recover forecast network and connection costs based on
 11 the billing determinants from Table 8 and is taken from tab 15 of the IRM model:

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Table 9: Proposed RTSR Rates

Rate Class	Rate Description	Unit	Proposed RTSR- Network
Residential Service Classification	Network Service Rate	\$/kWh	0.0070
General Service Less Than 50 kW Service Classification	Network Service Rate	\$/kWh	0.0064
General Service 50 To 4,999 kW Service Classification	Network Service Rate	\$/kW	2.6179
General Service 50 To 4,999 kW Service Classification	Network Service Rate - Interval Metered	\$/kW	2.8294
Large Use Service Classification	Network Service Rate - Interval Metered	\$/kW	2.8294
Unmetered Scattered Load Service Classification	Network Service Rate	\$/kWh	0.0064
Street Lighting Service Classification	Network Service Rate	\$/kW	1.9740
Rate Class	Rate Description	Unit	Proposed RTSR- Connection
Residential Service Classification	Line and Transformation Connection Service Rate	\$/kWh	0.0014
General Service Less Than 50 kW Service Classification	Line and Transformation Connection Service Rate	\$/kWh	0.0014
General Service 50 To 4,999 kW Service Classification	Line and Transformation Connection Service Rate	\$/kW	0.4842
General Service 50 To 4,999 kW Service Classification	Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.1645
Large Use Service Classification	Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.1645
Unmetered Scattered Load Service Classification	Line and Transformation Connection Service Rate	\$/kWh	0.0014
Street Lighting Service Classification	Line and Transformation Connection Service Rate	\$/kW	0.3743

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3 NOTL Hydro utilized the current 2020 Uniform Transmission rates to forecast the proposed
4 rates. NOTL Hydro understands that the OEB will adjust each applicant's model to reflect any
5 UTR changes on January 1, 2021 when they are determined. The IRM Model incorporating the
6 RTSR calculations is being submitted separately in Excel and PDF formats.

7 The bill impacts for Network Service Rate range between -9.44% and - 12.50% while the bill
8 impacts for the Line and Transformation Connection Service Rate range between -9.87% and -
9 10.26%. Table 10 summarizes the bill impacts by rate class.

10 **Table 10: RTSR Network Service Rate and Line and Transformation Connection Service Rate Bill**
11 **Impacts**

Network Service Rate - Bill Impact								
Rate Class	Units	Consumption (includes losses)	Current Rate	Current Charge	Proposed Rate	Proposed Charge	\$ Impact	% Impact
Residential (RPP)	kWh	778	0.0078	6.07	0.0070	5.45	(0.62)	(10.26%)
GS<50 kW (RPP)	kWh	2,075	0.0071	14.73	0.0064	13.28	(1.45)	(9.86%)
GS >50 and < 4.9999 kW (Non-RPP - Other)	kW	135	2.9048	392.15	2.6179	353.42	(38.73)	(9.88%)
Large Use (Non-RPP - Other)	kW	7,100	3.1394	22,289.74	2.8294	20,088.74	(2,201.00)	(9.87%)
Unmetered (RPP)	kWh	830	0.0071	5.89	0.0064	5.31	(0.58)	(9.86%)
Street Lighting (RPP)	kW	29	2.1903	63.52	1.9740	57.25	(6.27)	(9.88%)
Residential (Non-RPP - Retailer)	kWh	778	0.0078	6.07	0.0070	5.45	(0.62)	(10.26%)
GS <50 kW (Non-RPP - Retailer)	kWh	2,075	0.0071	14.73	0.0064	13.28	(1.45)	(9.86%)
GS >50 and < 4.9999 kW (Non-RPP - Retailer)	kW	135	2.9048	392.15	2.6179	353.42	(38.73)	(9.88%)
Street Lighting (Non-RPP - Other)	kW	29	2.1903	63.52	1.9740	57.25	(6.27)	(9.88%)
GS >50 and < 4.9999 kW (Non-RPP - Interval)	kW	135	3.1394	423.82	2.8294	381.97	(41.85)	(9.87%)
Line and Transformation Connection Service Rate - Bill Impact								
Rate Class	Units	Consumption (includes losses)	Current Rate	Current Charge	Proposed Rate	Proposed Charge	\$ Impact	% Impact
Residential (RPP)	kWh	778	0.0016	1.24	0.0014	1.09	(0.16)	(12.50%)
GS<50 kW (RPP)	kWh	2,075	0.0016	3.32	0.0014	2.90	(0.41)	(12.50%)
GS >50 and < 4.9999 kW (Non-RPP - Other)	kW	135	0.5347	72.18	0.4842	65.37	(6.82)	(9.44%)
Large Use (Non-RPP - Other)	kW	7,100	1.2861	9,131.31	1.1645	8,267.95	(863.36)	(9.45%)
Unmetered (RPP)	kWh	830	0.0016	1.33	0.0014	1.16	(0.17)	(12.50%)
Street Lighting (RPP)	kW	29	0.4134	11.99	0.3743	10.85	(1.13)	(9.46%)
Residential (Non-RPP - Retailer)	kWh	778	0.0016	1.24	0.0014	1.09	(0.16)	(12.50%)
GS <50 kW (Non-RPP - Retailer)	kWh	2,075	0.0016	3.32	0.0014	2.90	(0.41)	(12.50%)
GS >50 and < 4.9999 kW (Non-RPP - Retailer)	kW	135	0.5347	72.18	0.4842	65.37	(6.82)	(9.44%)
Street Lighting (Non-RPP - Other)	kW	29	0.4134	11.99	0.3743	10.85	(1.13)	(9.46%)
GS >50 and < 4.9999 kW (Non-RPP - Interval)	kW	135	1.2861	173.62	1.1645	157.21	(16.42)	(9.45%)

12
13

1 The decrease in the Network Service Rate is impacted by the following factors:

- 2 • Units Billed: The units billed used in NOTL Hydro's 2020 IRM was 449,081kW based on
3 2018 actual amounts billed, for the 2021 IRM the units billed to calculate the total
4 Network amount is 418,547kW based on 2019 actual amounts billed. This represents a
5 decrease of 30,534kW or 6.8%.
- 6 • Billing Determinants: The billing determinant for the Large Use customer class
7 increased to 80,782kW from the estimate of 60,000kW reflected in NOTL's 2020 IRM.
8 An increase of 20,782kW. This in turn reduced the network rates for all classes.

9 The decrease in the Connection Service Rate is impacted by the billing determinant for the
10 Large Use customer class which increased to 85,210kW from the estimate of 60,000kW
11 reflected in NOTL's 2020 IRM. An increase of 25,210kW. This in turn reduced the connection
12 rates for all classes.

13 **3.2.5 Review and Disposition of Group 1 Deferral** 14 **and Variance Account Balances.**

15 On April 16, 2020, the OEB's Decision and Rate Order (EB-2019-0056) approved a one-year
16 disposition for NOTL Hydro's December 31, 2018 Group 1 deferral and variance accounts.

17 Table 11 contains the principal and interest amounts approved for disposition in NOTL Hydro's
18 2020 IRM application.

19 **Table 11: Approved Dispositions**

Account		Claimed for Disposition (Y/N)	Principal Claim	Interest Claim	Total Claim
1551	Smart Metering Entity Charge Variance Account	Y	(9,565)	(393)	(9,958)
1580	RSVA - Wholesale Market Service Charge	Y	(26,236)	(559)	(26,795)
1580	Variance WMS – Sub-account CBR Class A	N	-	-	-
1580	Variance WMS – Sub-account CBR Class B	Y	(6,540)	(264)	(6,804)
1584	RSVA - Retail Transmission Network Charge	Y	80,771	3,690	84,461
1586	RSVA - Retail Transmission Connection Charge	Y	16,183	1,068	17,251
1588	RSVA - Power (excluding Global Adjustment)	Y	16,421	7,468	23,889
1589	RSVA - Global Adjustment	Y	214,451	4,145	218,596
Total Group 1			285,485	15,155	300,641

20
21 In 2020, the approved balances were transferred to a sub-account of 1595 in accordance with
22 the Decision and Order. The corresponding rate riders for the refund/recovery of the approved
23 balances are effective until April 30, 2021.

1 The disposed amounts for Group 1 accounts are entered in Columns BM and BN of tab 3 of the
2 IRM model.

3 **Table 12: IRM Model Approved Dispositions (tab 3)**

C		D	BM	BN	BO	BP	
		2020					
Account Descriptions	Account Number	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31, 2019 Adjusted for Disposition during 2020	Closing Interest Balances as of Dec 31, 2019 Adjusted for Disposition during 2020		
Group 1 Accounts							
LV Variance Account	1550	0	0	0	0		0
Smart Metering Entity Charge Variance Account	1551	(9,565)	(393)	(2,480)	11		
RSVA - Wholesale Market Service Charge ⁵	1580	(26,236)	(559)	(72,634)	(1,361)		
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0		
Variance WMS – Sub-account CBR Class B ⁵	1580	(6,540)	(264)	(23,504)	(188)		
RSVA - Retail Transmission Network Charge	1584	80,771	3,690	(28,818)	(1,503)		
RSVA - Retail Transmission Connection Charge	1586	16,183	1,068	(65,342)	(614)		
RSVA - Power ⁴	1588	16,421	7,468	(11,142)	2,296		
RSVA - Global Adjustment ⁴	1589	214,451	4,145	(35,012)	(2,190)		
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0	(6,326)		
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	0	1,656	37		
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	43,754	11,855		
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	0	0	147,462	21,299		
<small>Refer to the Filing Requirements for disposition eligibility.</small>							
RSVA - Global Adjustment	1589	214,451	4,145	(35,012)	(2,190)		
Total Group 1 Balance excluding Account 1589 - Global Adjustment		71,035	11,010	(11,050)	25,505		
Total Group 1 Balance		285,485	15,155	(46,063)	23,315		
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	0	0	0		
Total including Account 1568		285,485	15,155	(46,063)	23,315		

4

5 **2021 IRM CLAIM – GROUP 1 ACCOUNTS**

6 This section sets out the 2021 IRM Claims for the Group 1 Accounts.

7 Please note that in the continuity schedule in tab 3 of the IRM model, the starting point for all
8 non-1595 account entries are the date for which approval was received in the 2020 IRM, i.e.
9 December 31, 2018. The starting point for 1595 accounts has been completed starting
10 December 31, 2016 as this is the earliest vintage year where there is a balance in account
11 1595.

12 **Interest Rates**

13 The interest rates that have been used to calculate actual and forecasted carrying charges are
14 shown in Table 13 and are in accordance with the methodology approved by the OEB in EB-
15 2006-0117 on November 28, 2006.

1

Table 13: Interest Rates Applied to Deferral and Variance Accounts (%)

Quarter by Year	Prescribed interest Rate
2016 - Q1	1.10%
2016 - Q2	1.10%
2016 - Q3	1.10%
2016 - Q4	1.10%
2017 - Q1	1.10%
2017 - Q2	1.10%
2017 - Q3	1.10%
2017 - Q4	1.50%
2018 - Q1	1.50%
2018 - Q2	1.89%
2018 - Q3	1.89%
2018 - Q4	2.17%
2019 - Q1	2.45%
2019 - Q2	2.18%
2019 - Q3	2.18%
2019 - Q4	2.18%
2020 - Q1	2.18%
2020 - Q2	2.18%
2020 - Q3	0.57%
2020 - Q4*	0.57%
2021 - Q1*	0.57%
2020 - Q2*	0.57%

* forecast based on 2020 Q3 prescribed rate.

2

3 Claimed Amounts

4 The total Group 1 Accounts claim is a credit amount of \$246,223 as per cell BT41 of tab 3 of the
5 2021 IRM model and summarized in Table 14 below.

6

Table 14: Summary of Claims

Account Descriptions	Account Number	Total Claim
Group 1 Accounts		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance Account	1551	(2,508)
RSVA - Wholesale Market Service Charge ⁵	1580	(75,132)
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(24,061)
RSVA - Retail Transmission Network Charge	1584	(30,772)
RSVA - Retail Transmission Connection Charge	1586	(66,979)
RSVA - Power ⁴	1588	(9,020)
RSVA - Global Adjustment ⁴	1589	(37,751)
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	0
<small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	0
RSVA - Global Adjustment	1589	(37,751)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(208,472)
Total Group 1 Balance		(246,223)

7

8

1 The balances for account 1580 RSVA – Wholesale Market Service Charge differs from the
2 account balances in the trial balance reported through RRR and the audited statements. The
3 variance of (\$30,497) as calculated in cell BW23 on tab 3 of the IRM model is a result of the
4 RRR value recorded in cell BV23 including the amounts for account 1580 – Variance WMS –
5 Sub-account CDR Class B for (\$30,497).

6 NOTL Hydro Confirms that no adjustments are being made to any DVA balances previously
7 approved by the OEB on a final basis.

8 **1550 Retail Settlement Variance Account – Low Voltage Variance Account**

9 NOTL Hydro has not had any transactions and a zero balance in this account since disposition
10 of the account in NOTL Hydro's 2009 Cost of Service application, EB-2008-0237. NOTL Hydro
11 is not an Embedded Distributor.

12 **1551 Smart Metering Entity Charge Variance Account**

13 For 2021, NOTL Hydro is requesting disposition of:

- 14 • a closing principal balance at December 31, 2019 of (\$2,480) adjusted for dispositions
15 during 2020, plus
- 16 • a closing interest balance at December 31, 2019 of \$11 adjusted for dispositions during
17 2020, plus
- 18 • the forecasted interest of (\$34) for 2020, plus
- 19 • the forecasted interest of (\$5) for January 1, 2021 through April 30, 2021.

20 The total claim for this account is a credit balance of (\$2,508).

21 **1580 Retail Settlement Variance Account - Wholesale Market Service Charges (exc. 22 CBR – Class B & CBR – Class A)**

23 This account includes the reversal of a principal adjustment recorded in 2018 of (\$415) and
24 reversal of an interest adjustment of (\$7). These adjustments are offset in account 1580 –
25 WMS Sub-account CBR Class A. The adjustments are required as the unbilled revenue entry in
26 December 2018 incorrectly included the Class A amount. This was corrected in 2019.

27 For 2021, NOTL Hydro is requesting disposition of:

- 1 • a closing principal balance at December 31, 2019 of (\$72,634) adjusted for dispositions
2 during 2020, plus
- 3 • a closing interest balance at December 31, 2019 of (\$1,361) adjusted for dispositions
4 during 2020, plus
- 5 • the forecasted interest of (\$999) for 2020, plus
- 6 • the forecasted interest of (\$138) for January 1, 2021 through April 30, 2021

7 The total claim for this account is a credit balance of (\$75,132).

8 **1580 Retail Settlement Variance Account - Wholesale Market Service Charges (sub-**
9 **account CBR – Class A)**

10 This account includes the reversal of a principal adjustment of \$415 and interest adjustment of
11 \$7. These adjustments are offset in account 1580 RSVA – Wholesale Market Service Charges.
12 The adjustments are required as the unbilled revenue entry in December 2018 included the
13 Class A amount that was corrected in 2019.

14 This account has a zero balance and therefore NOTL Hydro is not requesting disposition of this
15 account in 2021.

16 **1580 Retail Settlement Variance Account - Wholesale Market Service Charges (sub-**
17 **account CBR – Class B)**

18 For 2021, NOTL Hydro is requesting disposition of:

- 19 • a closing principal balance at December 31, 2019 of (\$23,504) adjusted for dispositions
20 during 2020, plus
- 21 • a closing interest balance at December 31, 2019 of (\$188) adjusted for dispositions
22 during 2020, plus
- 23 • the forecasted interest of (\$323) for 2020, plus
- 24 • the forecasted interest of (\$45) for January 1, 2021 through April 30, 2021.

25 The total claim for this account is a credit balance of (\$24,061).

26 NOTL Hydro had two customers transition from Class A to Class B during the period when the
27 Account 1580 sub-account CBR Class B balance accumulated. The tables below show the
28 allocation calculations which resulted in (\$442) of the variance allocated to transition customers.

1 **Table 15: Class A Transition Customers – Non-loss Adjusted Billing Determinants**

Transition Customers - Non-loss Adjusted Billing Determinants by Customer				
Customer	Rate Class		2019	
			January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,630,912	1,535,869
		kW	3,959	3,706
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,890,449	2,015,162
		kW	4,626	4,909
		Class A/B	A	B

2
3 **Table 16: Allocation of Total Consumption (kWh) between Class B and Class A/B Transition**
4 **Customers**

		Total	2019
Total Consumption Less WMP Consumption	A	229,312,805	229,312,805
Less Class A Consumption for Partial Year Class A Customers	B	3,521,361	3,521,361
Less Consumption for Full Year Class A Customers	C	32,320,539	32,320,539
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	193,470,906	193,470,906
All Class B Consumption for Transition Customers	E	3,551,031	3,551,031
Transition Customers' Portion of Total Consumption	F = E/D	1.84%	

5
6 **Table 17: Allocation of Total CBR Class B Balance**

Total CBR Class B Balance	G	-\$	24,061
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	442
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	23,619

7
8 **1584 Retail Settlement Variance Account - Retail Transmission Network Charges**

9 This account is used to record the net of the amount charged by the IESO, based on the
10 settlement invoice for transmission network services, and the amount billed to customers using
11 the OEB approved Retail Transmission Network Charge. NOTL Hydro uses the accrual method.

12 For 2021, NOTL Hydro is requesting disposition of:

- 13 • a closing principal balance at December 31, 2019 of (\$28,818) adjusted for dispositions
14 during 2020, plus
- 15 • a closing interest balance at December 31, 2019 of (\$1,503) adjusted for dispositions
16 during 2020, plus
- 17 • the forecasted interest of (\$396) for 2020, plus
- 18 • the forecasted interest of (\$55) for January 1, 2021 through April 30, 2021.

19 The total claim for this account is a credit balance of (\$30,772).

1 **1586 Retail Settlement Variance Account - Retail Transmission Connection Charges**

2 This account is used to record the net of the amount charged by the IESO, based on the
3 settlement invoice for transmission connection services, and the amount billed to customers
4 using the OEB approved Transmission Connection Charge. NOTL Hydro uses the accrual
5 method.

6 For 2021, NOTL Hydro is requesting disposition of:

- 7 • a closing principal balance at December 31, 2019 of (\$65,342) adjusted for dispositions
8 during 2020, plus
- 9 • a closing interest balance at December 31, 2019 of (\$614) adjusted for dispositions
10 during 2020, plus
- 11 • the forecasted interest of (\$898) for 2020 plus
- 12 • the forecasted interest of (\$124) for January 1, 2021 through April 30, 2021.

13 The total claim for this account is a credit balance of (\$66,979).

14 **1588 Retail Settlement Variance Account – Power**

15 This account is used to recover the net difference between the energy amount billed to
16 customers and the energy charge to NOTL Hydro using the settlement invoices from the IESO.
17 NOTL Hydro uses the accrual method.

18 For 2021, NOTL Hydro is requesting disposition of:

- 19 • a closing principal balance at December 31, 2019 of (\$11,142) adjusted for dispositions
20 during 2020, plus
- 21 • a closing interest balance at December 31, 2019 of \$2,296 adjusted for dispositions
22 during 2020, plus
- 23 • the forecasted interest of (\$153) for 2020, plus
- 24 • the forecasted interest of (\$21) for January 1, 2021 through April 30, 2021.

25 The total claim for this account is a credit balance of (\$9,020).

26 **1589 Retail Settlement Variance Account - Global Adjustment (“GA”)**

1 This account is used to recover the net difference between the GA amount billed to non-RPP
2 customers and the GA charge to NOTL Hydro for non-RPP customers using the settlement
3 invoices from the IESO. NOTL Hydro uses the accrual method.

4 For 2021, NOTL Hydro is requesting disposition of:

- 5 • a closing principal balance at December 31, 2019 of (\$35,012) adjusted for dispositions
6 during 2020, plus
- 7 • a closing interest balance at December 31, 2019 of (\$2,190) adjusted for dispositions
8 during 2020, plus
- 9 • the forecasted interest of (\$481) for 2020, plus
- 10 • the forecasted interest of (\$67) for January 1 through April 30, 2021.

11 The total claim for this account is a credit balance of (\$37,751).

12 This claim includes the reversal of the following adjustments totalling \$78,553:

- 13 • \$35,661 – difference between generation estimates provided to the IESO and actual
14 generation amounts for 2016
- 15 • \$42,892 – difference between generation estimates provided to the IESO and actual
16 generation amounts for 2017

17 This amount was trued-up with the IESO as a prior period adjustment in September 2019.

18 **1595 Disposition and Recovery of Regulatory Balances**

19 This account includes the regulatory asset or liability balances authorized by the OEB for
20 recovery in rates or payments/credits made to customers. Separate sub-accounts are
21 maintained for approved principal/recoveries, approved interest and interest on net principal for
22 each OEB approved recovery.

23 NOTL Hydro is not claiming any disposition of its prior year 1595 regulatory balances in this
24 application. NOTL Hydro has previously disposed of its regulatory balances up to and including
25 2015.

26 **1508 Large Use Variance Account**

1 NOTL Hydro was approved for a 1508 sub account – Large Use Variance in its 2019 CoS. Due
 2 to uncertainty around the actual demand for this customer at the time, NOTL Hydro proposed
 3 and was approved for the use of variance account to track variances in variable distribution
 4 revenue from the 5,000kW demand estimated in the application. Consistent with the draft
 5 accounting order, following the audit of each year's accounts, the amount is to be
 6 recovered/returned to customers.

7 For 2021, NOTL Hydro is requesting disposition of:

- 8 • a closing principal balance at December 31, 2019 of (\$29,604) adjusted for dispositions
 9 during 2020, plus
- 10 • a closing interest balance at December 31, 2019 of (\$181) adjusted for dispositions
 11 during 2020, plus
- 12 • the forecasted interest of (\$407) for 2020, plus
- 13 • the forecasted interest of (\$56) for January 1 through April 30, 2021.

14 The total claim for this account is a credit balance of (\$30,248).

15 **Table 18: 1508 Large Use Deferral Account Continuity**

Account Description	Account Number	2019					2020		Projected Interest on Dec-31-2019 Balances				
		Opening Principal Amounts as of Jan 1, 2019	Transactions Debit / (Credit) during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	Closing Interest Amounts as of Dec 31, 2019	Closing Principal Balances as of Dec 31, 2019 Adjusted	Closing Interest Balances as of Dec 31, 2019 Adjusted	Projected Interest from Jan 1, 2020 to Dec 31, 2020 on	Projected Interest from Jan 1, 2021 to Apr 30, 2021 on	Total Interest	Total Claim
Large User Variance	1508	0	(29,604)	(29,604)	0	(181)	(181)	(29,604)	(181)	(407)	(56)	(644)	(30,248)

16 The total claim of (\$30,248) will be allocated to each rate class based on 2019 distribution
 17 revenue. Note that the Large User and GS>50 categories in the table below have been
 18 adjusted to include the entire year for the one Large Use customer in the Large Use category.
 19 That customer was included in the GS>50 category from January 1, 2019 – April 30, 2019.

21 **Table 19: Allocation of Large Use Variance Account**

	kWh	kW	Customers	Distribution Revenue	% of Distribution Revenue	Allocation	Rate Rider
Residential	75,007,657.65	-	8,060.00	2,819,516.14	51.8%	(15,661.65)	(0.16) per customer/month
GS<50	42,102,477.24	-	1,371.00	1,174,117.16	21.6%	(6,521.90)	(0.0002) per kWh
GS>50*	85,274,145.21	216,132.00	126.00	985,087.95	18.1%	(5,471.90)	(0.0253) per kW
Large User*	25,819,528.00	85,210.00	1.00	165,622.29	3.0%	(919.99)	(0.0108) per kW
USL	254,507.89	-	30.00	8,417.60	0.2%	(46.76)	(0.0002) per kWh
Street Lights	854,489.36	2,390.00	2,148.00	292,682.13	5.4%	(1,625.77)	(0.6802) per kW
Total	229,312,805.35	303,732.00	11,736.00	5,445,443.27	100.0%	(30,247.96)	

22 * adjusted to include large use customer as Large User for calendar 2019

1 **Determinants**

2 The billing determinants for all rate classes, other than the Large Use and GS>50, are based on
3 2019 actual data as reported in RRR 2.1.5 in May 2020. The Large Use rate class was
4 approved for NOTL Hydro in its 2019 Cost of Service effective May 1, 2019. For the purpose of
5 this application, NOTL Hydro requested that Board Staff adjust the billing determinants for the
6 Large Use rate class (which consists of one customer) to include the consumption for this
7 customer from January 1, 2019 to December 31, 2019. In addition, GS>50kW data was
8 adjusted to remove the portion from the January 1, 2019 through April 30, 2019 consumption
9 and demand for the Large Use customer. (see Table 2).

10 The number of residential and GS<50kW customers for use in allocating account 1551 were
11 auto-populated from the RRR 2.1.2 from February 2020 for customers as of December 31,
12 2019. NOTL Hydro confirms the accuracy of the auto-populated data.

13 **Disposition**

14 All GA rate riders are calculated on a kWh basis.

15 Consistent with EDDVAR, NOTL Hydro proposes that the disposition period to dispose of the
16 Group 1 account balances by means of a rate rider to be one year. NOTL Hydro also proposes
17 that the disposition period for account 1508 Large Use Variance be one year.

18 **Threshold Test**

19 The Threshold Test referred to in Section 3.2.5 of the Filing Guidelines is met based on the
20 following calculations:

21 Total Claim for Threshold Test = (\$246,223)

22 Total metered kWh = 229,312,805

23 Threshold test (total claim per kWh) = $(\$246,223) / 229,312,805 = (\$0.0011)$, which exceeds the
24 threshold of a minimum of \$0.001 per kWh in magnitude.

25 **Rate Riders**

26 The proposed rate riders for disposition of the Group 1 account claims are as shown below in
27 Table 20, reflecting tabs 6 and 7 of the IRM model, with a proposed recovery period of one year.

28

1 **Table 20: Proposed Deferral/Variance Account Rate Riders (excluding LRAM)**

Rate Class	Unit	Group 1 Deferral/Variance Account Rate Rider	Class B CBR Rate Rider	Non-RPP Global Adjustment Rate Rider	Large Use Deferral/Variance Account Rate Rider
Residential	kWh	(0.0008)	(0.0001)	(0.0005)	
Residential	\$				(0.16)
General Service less than 50 kW	kWh	(0.0008)	(0.0001)	(0.0005)	(0.0002)
General Service 50 to 4,999 kW	kW	(0.3130)	(0.0480)		(0.0253)
General Service 50 to 4,999 kW	kWh			(0.0005)	
Large Use	kW	(0.2404)			(0.0108)
Unmetered Scattered Load	kWh	(0.0008)	(0.0001)	(0.0005)	(0.0002)
Street Lighting	kW	(0.2836)	(0.0444)		(0.6802)
Street Lighting	kWh			(0.0005)	

3 **3.2.5.1 Wholesale Market Participants**

4 NOTL Hydro does not have any Wholesale Market Participants within its territory.

5 **3.2.5.2 Global Adjustment**6 NOTL Hydro settles GA costs with Class A customers on actual GA prices and no GA variance
7 is allocated to these customers for the period that they were designated class A.8 The calculation for Class B customers and allocation to Class A customers that transitioned
9 during the period are shown below.10 **Table 21: Rate Rider Calculation for RSVA – Power – Global Adjustment**

		Total Metered 2019 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated		Total Metered 2019 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total GA \$ allocated to Current Class B Customers GA Rate Rider	
		Total Metered Non-RPP 2019 Consumption excluding WMP kWh	kWh		kWh	kWh			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,199,683	0	0	1,199,683	1.6%	(\$591)	(\$0.0005)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	4,588,203	0	0	4,588,203	6.3%	(\$2,261)	(\$0.0005)	kWh
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kWh	79,969,836	6,501,011	7,072,392	66,396,434	90.9%	(\$32,714)	(\$0.0005)	kWh
LARGE USE SERVICE CLASSIFICATION	kWh	25,819,528	25,819,528	0	0	0.0%	\$0	\$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	117,792	0	0	117,792	0.2%	(\$58)	(\$0.0005)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	765,439	0	0	765,439	1.0%	(\$377)	(\$0.0005)	kWh
STANDBY POWER SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
Total		112,460,481	32,320,539	7,072,392	73,067,551	100.0%	(\$36,001)		

11
12 NOTL Hydro had two customers transition from Class A to Class B during the period when the
13 Account 1589 RSVA Global Adjustment balance accumulated. The tables below show the
14 allocation calculations which resulted in (\$1,750) of the variance allocated to transition
15 customers.

16

1 **Table 22: Class A Transition Customers – Non-loss Adjusted Billing Determinants**

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2019	
			January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,630,912	1,535,869
		kW	3,959	3,706
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,890,449	2,015,162
		kW	4,626	4,909
		Class A/B	A	B

3 **Table 23: Allocation of Total Consumption (kWh) between Class B and Class A/B Transition**
4 **Customers**

		Total	2019
Non-RPP Consumption Less WMP Consumption	A	112,460,481	112,460,481
Less Class A Consumption for Partial Year Class A Customers	B	3,521,361	3,521,361
Less Consumption for Full Year Class A Customers	C	32,320,539	32,320,539
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	76,618,582	76,618,582
All Class B Consumption for Transition Customers	E	3,551,031	3,551,031
Transition Customers' Portion of Total Consumption	F = E/D	4.63%	

6 **Table 24: Allocation of Total GA Balance**

Allocation of Total GA Balance \$					
Total GA Balance	G	-\$	37,751		
Transition Customers Portion of GA Balance	H=F*G	-\$	1,750		
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	36,001		
Allocation of GA Balances to Class A/B Transition Customers					
# of Class A/B Transition Customers	2				
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	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1	1,535,869	1,535,869	43.25%	-\$	757
Customer 2	2,015,162	2,015,162	56.75%	-\$	993
Total	3,551,031	3,551,031	100.00%	-\$	1,750

8 **GA Analysis Workform**

9 The GA Analysis Workform is attached as Appendix 3. NOTL Hydro has fully implemented the
10 OEB's February 21 2019 accounting guidance. NOTL Hydro does not have any previous 1589
11 balances that were approved on an interim basis.

12 NOTL Hydro bills non-RPP customers on the actual GA rate. Unbilled revenue for 2019 was
13 trued-up to the actual amount billed and is therefore based on the actual GA rate.

14 The expected GA amount for non-RPP Class B Customers for 2019 was \$8,663,487.

15

1

Table 25: Expected GA Amount

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	=M-K	
January	6,541,912			6,541,912	0.08092	\$ 529,371	0.08092	\$ 529,371	\$ -	
February	5,946,329			5,946,329	0.08812	\$ 523,991	0.08812	\$ 523,991	\$ -	
March	6,306,558			6,306,558	0.08041	\$ 507,110	0.08041	\$ 507,110	\$ -	
April	5,530,369			5,530,369	0.12333	\$ 682,060	0.12333	\$ 682,060	\$ -	
May	5,649,161			5,649,161	0.12604	\$ 712,020	0.12604	\$ 712,020	\$ -	
June	5,980,093			5,980,093	0.13728	\$ 820,947	0.13728	\$ 820,947	\$ -	
July	8,298,052			8,298,052	0.09645	\$ 800,347	0.09645	\$ 800,347	\$ -	
August	8,201,292			8,201,292	0.12607	\$ 1,033,937	0.12607	\$ 1,033,937	\$ -	
September	7,098,176			7,098,176	0.12263	\$ 870,449	0.12263	\$ 870,449	\$ -	
October	6,496,704			6,496,704	0.13680	\$ 888,749	0.13680	\$ 888,749	\$ -	
November	6,580,289			6,580,289	0.09953	\$ 654,936	0.09953	\$ 654,936	\$ -	
December	6,861,583			6,861,583	0.09321	\$ 639,568	0.09321	\$ 639,568	\$ -	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	79,490,517			79,490,517		\$ 8,663,487		\$ 8,663,487	\$ -	

2

The amounts reflected in cells C41 through C52 in the GA 2019 tab in the GA Analysis Workform are the actual non-RPP kWhs consumed in the month including losses. NOTL Hydro creates a new effective date for the GA rate each month and is therefore able to derive accurate consumption by month from the billing system. NOTL Hydro utilized this data in place of billed amounts – previous month unbilled + current month unbilled as the data is more accurate.

As all Class B non-RPP customers are billed at the actual GA rate, the expected GA variance is zero. The net change in account 1589 for 2019 was \$241,932 including OEB approved dispositions of \$198,392. Excluding the approved dispositions, the net change in principal balance for account 1589 for 2019 was \$43,540. The table below provides the reconciling amounts and explanations.

Table 26: Reconciliation of Net Change in GA Amount (excluding OEB approved dispositions)

Reconciling Items						
Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments		\$ Principal Adjustment on DVA Continuity Schedule
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				If "no", please provide an explanation		
	\$ 43,540					
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -	n/a				
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ -	n/a				
2a Remove prior year end unbilled to actual revenue differences	\$ -	2018 unbilled revenues were true-up to actual amounts at year end				
2b Add current year end unbilled to actual revenue differences	\$ -	2019 unbilled revenues were true-up to actual amounts at year end				
3a Remove difference between prior year accrual/unbilled to actual from load transfers	\$ -	n/a				
3b Add difference between current year accrual/unbilled to actual from load transfers	\$ -	n/a				
3 Significant prior period billing adjustments recorded in current year	\$ -	n/a				
4 Differences in actual system losses and billed TLFs	\$ 14,052	Difference between kWh used to calculate GA expense and actual amount billed to customers	No	Difference in losses to be captured in accounts 1588 and 1589		
5 CT 2148 for prior period corrections	\$ (78,677)	Generation estimates used for 1598 purposes were true-up to actuals with the IESO and the difference was invoiced on the August 2019 invoice on line 2148.	Yes			
7 Others as justified by distributor	\$ -					
8	\$ -					
9	\$ -					
10	\$ -					
Total Principal Adjustments on DVA Continuity Schedule						\$ -
Note 6 Adjusted Net Change in Principal Balance in the GL	\$ (21,085)					
Net Change in Expected GA Balance in the Year Per Analysis	\$ -					
Unresolved Difference	\$ (21,085)					
Unresolved Difference as % of Expected GA Payments to IESO	(0.2%)					

14

3.2.5.3 Commodity Accounts 1588 and 1589

New Accounting Guidance

NOTL Hydro confirms that it has fully implemented the OEB's February 21, 2019 guidance from January 1, 2019. NOTL Hydro does not have any pre-2019 balances that have yet to be disposed on a final basis.

Certification of Evidence

I, Jeff Klassen, Vice President Finance for NOTL Hydro certify to the best of my knowledge that NOTL Hydro has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.

3.2.5.4 Capacity Based Recover (CBR)

NOTL Hydro had two Class A customers and two customers transition from Class A to Class B during the period when the Account 1580 sub-account CBR Class B balance accumulated. The tables below show the allocation calculations which resulted in (\$442) of the variance allocated to transition customers.

Table 27: Class A Transition Customers – Non-loss Adjusted Billing Determinants

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2019	
			January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,630,912	1,535,869
		kW	3,959	3,706
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,890,449	2,015,162
		kW	4,626	4,909
		Class A/B	A	B

Table 28: Allocation of Total Consumption (kWh) between Class B and Class A/B Transition Customers

		Total	2019
Total Consumption Less WMP Consumption	A	229,312,805	229,312,805
Less Class A Consumption for Partial Year Class A Customers	B	3,521,361	3,521,361
Less Consumption for Full Year Class A Customers	C	32,320,539	32,320,539
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	193,470,906	193,470,906
All Class B Consumption for Transition Customers	E	3,551,031	3,551,031
Transition Customers' Portion of Total Consumption	F = E/D	1.84%	

1

Table 29: Allocation of Total CBR Class B Balance

Total CBR Class B Balance	G	-\$	24,061
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	442
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	23,619

2

3 The CBR Class B rate rider calculated in tab 6.2 of the IRM model is greater than zero at the
4 fourth decimal place for all rate classes as seen in the table below

5

Table 30: CBR Class B Rate Riders

	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	75,007,658	0	0	0	0	75,007,658	0	39.5%	(\$9,328)	(\$0.0001)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	42,102,477	0	0	0	0	42,102,477	0	22.2%	(\$5,236)	(\$0.0001)	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	85,274,145	216,132	6,501,011	13,180	7,072,392	17,200	71,700,743	37.8%	(\$8,917)	(\$0.0480)	kW
LARGE USE SERVICE CLASSIFICATION	kW	25,819,528	85,210	25,819,528	85,210	0	0	0	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	254,508	0	0	0	0	254,508	0	0.1%	(\$3)	(\$0.0001)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	854,489	2,390	0	0	0	854,489	2,390	0.4%	(\$106)	(\$0.0444)	kW
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	0	0	0	0.0%	\$0	\$0.0000	kW
Total		229,312,805	303,732	32,320,539	98,390	7,072,392	17,200	189,919,875	100.0%	(\$23,619)		

6

7 3.2.6 Lost Revenue Adjustment Mechanism 8 Variance Account (LRAMVA)

9 The LRAM Variance account shall include the lost revenue adjustment mechanism (LRAM)
10 variances in relation to the conservation and demand management (CDM) programs or activities
11 undertaken by a distributor in accordance with Board prescribed requirements (e.g. licence, codes
12 and guidelines). NOTL Hydro received approval for disposition of its 2016 and 2017 LRAMVA on
13 a final basis as part of its 2019 CoS application (EB-2018-0056). NOTL Hydro is seeking approval
14 for its LRAMVA balances from 2018 and 2019 in this application.

15 3.2.6.1 Disposition of LRAMVA

16 NOTL Hydro relied on the detail CDM Program Reported Results (Appendix 8) available on the
17 IESO website as well as the monthly Participation and Cost Reports (Appendix 9) provided by
18 the IESO for January 1, 2018 to April 15, 2019 results. NOTL Hydro applied results from the
19 IESO's 2017 program evaluation (Appendix 10) to arrive that net savings values at the project
20 level. NOTL Hydro has not included any DR3 (Demand Response 3) savings in the LRAM
21 calculations.

- 22 i. NOTL Hydro is seeking disposition of new lost revenues for 2018 and 2019 and prior year
23 persistence savings from 2011 – 2018.
- 24 ii. NOTL Hydro's LRAMVA claim is based on the IESO Final CDM Annual Reports and
25 Persistence Savings Reports for 2011 – 2017. 2018 and 2019 results are based on the

1 detail CDM Program Reported Results available on the IESO website as well as the
 2 monthly Participation and Cost Reports provided by the IESO from January 1, 2018 to
 3 April 15, 2019. NOTL Hydro applied results for the IESO's 2017 program evaluation to
 4 arrive that net savings values at the project level. NOTL Hydro still has some CFF projects
 5 in progress for 2020 that will be submitted at a later date.

6 iii. NOTL Hydro has relied on the most recent input assumptions available at the time of
 7 program evaluation.

8 iv. Table 31 below shows the principal and carrying amounts by rate class and the resulting
 9 rate riders.

10 **Table 31: LRAM by Rate Class**

Rate Class	Principal	Carry Charges	Total LRAMVA	Rate Rider	Units
Residential	14,858	617	15,475	0.0001	kWh
GS <50 KW	53,157	1,809	54,966	0.0006	kWh
GS 50 - 4,9999 KW	73,577	2,608	76,186	0.1748	kW
Large Use	0	0	0	0.0000	kW
Unmetered	0	0	0	0.0000	kWh
Street Lights	44,307	1,750	46,057	9.5584	kW
Total	185,900	6,785	192,684		

11
 12 v. NOTL Hydro is proposing to recover the LRAMVA over 24 months consistent with the
 13 period over which the balance accumulated.

14 vi. NOTL Hydro confirms that the rate rider for all rate classes that are impacted are greater
 15 than or equal to 0.0001 and are therefore significant.

16 vii. Forecasted CDM savings included in the LRAMVA calculation were approved by the OEB
 17 as follows:

18 a. 2014 Settlement Agreement, p. 54 (EB-2013-0155)

19 b. 2019 Decision and Order NOTL Hydro 20190423, Schedule A pg. 19 (EB-2018-
 20 0056)

21 viii. Rate class allocations were determined by reviewing the rate class of each customers in
 22 each program.

23 ix. All data included in the attached LRAMVA model prior to 2018 was taken from the Final
 24 CDM Annual Report and Persistence Savings report issued by the IESO. Results for
 25 January 1, 2018 to December 31, 2019 were derived from the project level savings reports
 26 available on the IESO website as well as the Monthly Participation and Cost Reports. A
 27 summary of the project level savings is attached as Appendix 8. The process followed by
 28 NOTL Hydro is described below:

- 1 a. Exported CDM Program Reported results from the IESO website for reporting
2 years 2018 – 2020.
- 3 b. Removed any projects from the export with a project completion date in 2017 or
4 before as well as 2020 so all submissions are from 2018 and 2019.
- 5 c. 2017 Final Verified Results were used to determine the Net-to-Gross factor as well
6 as the Realization Rate for each program to determine a final adjustment factor for
7 kW demand and kWh consumption numbers per program.
- 8 d. 2017 Final Verified Results persistence amounts were also used to determine any
9 annual adjustment over a 10-year period.
- 10 e. Business Refrigeration Initiative (BRI) was not included in any final verified
11 savings, therefore the Small Business Lighting persistence amounts were utilized
12 as this program was considered by NOTL Hydro to be similar.
- 13 f. Lines with a zero kW or zero kWh savings were reviewed. These were all noted as
14 head office projects. Each project was reviewed on the CDM-IS to determine the
15 savings at the individual location in our area and these numbers were updated in
16 the worksheet.
- 17 g. The values for the INSTANT SAVINGS Program were taken from the Participant
18 Cost Report, however only a kWh energy value was provided. An evaluation of
19 the program determined a Net to Gross value of 1.333 and a Realization Rate of
20 0.881 resulting in an adjustment factor of 1.174373. NOTL Hydro has taken a
21 conservative approach and chosen not applied this value. Persistence values
22 were also not provided and therefore NOTL Hydro used the persistence
23 adjustments noted on the COUPON program in the 2017 final evaluations.
- 24 x. No new Street Light or Combined Heat and Power projects were completed or included in
25 the 2018 or 2019 results.

26 For account 1568, NOTL Hydro is requesting disposition of the amount as calculated as part of
27 this application which includes the forecasted interest through April 30, 2021. This amount is not
28 included in the last RRR filing or the 2019 Audited Financial Statements.

29 The balance requested for disposal, including carrying charges, is a debit of \$191,141.

30 **3.2.7 Tax Changes**

1 There were no legislative tax changes from NOTL Hydro's tax rates embedded in its OEB
2 approved rate.

3 **3.2.8 Z-factor Claims**

4 NOTL Hydro is not seeking a Z-factor claim in this application.

5 **3.3.1 Advanced Capital Module**

6 NOTL Hydro is not submitting an Advance Capital Module in this application.

7 **3.3.2 Incremental Capital Module**

8 NOTL Hydro is not submitting an Incremental Capital Module in this application.

9 **3.3.3 Treatment of Costs for 'eligible investments'**

10 Not applicable. NOTL Hydro filed a Cost of Service application pursuant to chapter 5 in 2018 for
11 rates effective in 2019.

12 **3.3.5 Off-ramps**

13 NOTL Hydro's 2019 distributor earnings were above the 300 basis points dead band as per its
14 2019 RRR filing for 2.1.5.6. Earnings were impacted by several one-time events and NOTL
15 Hydro is requesting an increase in its base rates for 2021. Of note, NOTL Hydro elected to
16 delay the implementation of increased distribution rates approved for May 1, 2020 until
17 November 1, 2020 and is not seeking to recover the lost revenue, therefore reducing costs for
18 its customers during the COVID-19 pandemic. In addition, NOTL Hydro did not charge late
19 payment or interest fees during this period.

20 NOTL Hydro's deemed rate of return approved in its 2019 Cost of Service is 8.98% while the
21 achieved rate of return for 2019 was 14.38%. The variances in ROE can be explained through 4
22 main differences from NOTL Hydro's 2019 CoS and 2019 actual results.

- 23 • Amounts related to the ICM were included in the CoS in rate base and depreciation
24 expense. These amounts were held in account 1508 as of the 2019 year-end and were
25 therefore not included in the calculation of deemed equity. This was due to the fact that

1 the rate rider did not expire until April 30, 2019. These accounts will be disposed of in
2 2020 now that the final balances have been audited. NOTL has not booked interest on
3 the ICM since April 30, 2019.

- 4 • NOTL Hydro included the purchase of a new 83MVA transformer at a cost of \$3.3m in
5 the CoS in rate base and depreciation expense (half year). Unexpected delays from the
6 manufacturer caused the completion of this project to occur in 2020. The capital
7 amounts spent on the project were included in CWIP at the end of 2019 and therefore
8 not included in the calculation of deemed equity. In addition, no depreciation was taken
9 as the asset was not in use during the year.
- 10 • LRAM amount of \$196k excluding interest that was approved in the CoS was booked to
11 distribution revenue in 2019 with an offsetting debit to account 1568, this amount was
12 not included in the RRWF in the CoS.
- 13 • 1576 Rate riders (accounting changes GAAP to IFRS) were in effect until April 30, 2019
14 resulting in a \$90k credit to depreciation expense. These rate riders expired when the
15 new CoS rates came into effect on May 1, 2019 and were therefore not included in the
16 CoS RRWF.

17 Adjusted for the 4 factors above, NOTL Hydro adjusted rate of return for 2019 was 9.36%, well
18 within the +/- 300 basis point dead band.

19

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Table 32: Adjusted Rate of Return 2019

	Deemed last COS (2019)	Achieved	Adjusted
ROE Amount (\$)	1,094,015	1,492,779	1,120,389
Regulated Deemed Equity	12,182,791	10,379,020	11,975,291
ROE %	8.98%	14.38%	9.36%
ROE Reconciliation			
Achieved ROE Amount (\$)			1,492,779
Remove LRAM included in Distribution Revenue		(195,530)	
Remove Depreciation Impacts*		(176,860)	
Total Adjustments			(372,390)
Adjusted ROE Amount \$			1,120,389
Achieved Regulated Deemed Equity			10,379,020
Add ICM - Full Year		2,352,396	
Add Transformer		1,638,283	
Total Adjustments - NBV		3,990,679	
Impact to Deemed Equity (40%)			1,596,271
Adjusted Regulated Deemed Equity			11,975,291
* Depreciation Expense:			
ICM	(53,433)	Included in COS but booked to variance account in fiscal 2019	
New Transformer	(33,434)	Included in COS - CWIP at end of fiscal 2019	
1576	(89,993)	Not Included in COS - rate rider in effect until May 1, 2019 - 4 months	

2

3

4 **3.4 Specific Exclusions for Price Cap IR or** 5 **Annual IR Index Applications**

6 NOTL Hydro is not seeking relief for any specific or excluded issues in this application.

7

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Appendices

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1 Appendix 1 – NOTLH – 2021 IRM Checklist

2021 IRM Checklist

Niagara-on-the-Lake Hydro Ince

EB-2020-0042

Filing Requirement
Page # Reference

Date: October 8, 2020

IRM REQUIREMENTS		Evidence Reference, Notes
3.1.2 Components of the Application Filing		
3	Manager's summary documenting and explain all rate adjustments requested	Complete
4	Contact info - primary contact may be a person within the applicant's organization other than the primary license contact	Manager's Summary (MS) - 3.1.2.2
4	Completed Rate Generator Model and supplementary work forms, Excel and PDF	MS - Appendix 2 & filed separately in excel format
4	Current tariff sheet, PDF	MS - Appendix 5 & 6
4	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	MS - Appendix 6 & 7
4	Statement as to who will be affected by the application, specific customer groups affected by particular request	MS - 3.1.2.6
4	Applicant's internet address	3.1.2.7
4	Statement confirming accuracy of billing determinants pre-populated in model	3.1.2.8
4	Text searchable PDF format for all documents	Manager's Summary
4	An Excel version of the IRM Checklist	Complete
3.1.3 Applications and Electronic Models		
5	Populated GA Analysis Workform	MS - Appendix 3 & filed separately in excel format
5	If required, for distributors seeking revenue to cost ratio adjustments due to previous OEB decision, the Revenue to Cost Ratio Adjustment Workform must be filed	n/a
5	For an incremental or pre-approved advanced capital module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module Applicable to ACM and ICM	n/a
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform	MS - Appendix 4 & filed separately in excel format
5	Account 1595 Analysis Workform - for distributors who meet the requirements for disposition of residual balances in 1595 sub-accounts	n/a
3.2 Revenue to Cost Ratio Adjustments		
7	Completed revenue-to-cost ratio adjustment workform to adjust the revenue-to-cost ratio if previously approved by the OEB	n/a
3.2.3 Rate Design for Residential Electricity Customers		
<i>Residential Rate Design - Exceptions and Mitigation (applicable only to distributors that have not completed the rate design transition)</i>		
		n/a
7	If the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile, a distributor must file a plan to mitigate the impact for the whole residential class or indicate why such a plan is not required	n/a
7	Mitigation plan if total bill increases for any customer class exceed 10%	n/a
3.2.4 Electricity Distribution Retail Transmission Service Rates		
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB		
3.2.5 Review and Disposition of Group 1 DVA Balances		
9	Justification if any account balance in excess of the threshold should not be disposed	n/a
10	Completed tab 3 - continuity schedule in Rate Generator Model	MS - Appendix 2 & filed separately in excel format
10 - 11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	MS - 3.2.5
10 - 11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis	
10 - 11	If yes, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	MS - 3.2.5
11	Propose rate riders for recovery or refund of balances that are proposed for disposition. The default disposition period is one year, if the applicant is proposing an alternative recovery period must provide explanation.	MS - 3.2.5
12	GA rate riders calculated on an energy basis (kWh)	MS - 3.2.5
3.2.5.1 Wholesale Market Participants		
11	Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the WMP's settle directly with the IESO.	MS - 3.2.5.1
3.2.5.2 Global Adjustment		
12	Establishment of a separate rate rider included in the delivery component of the bill that would apply prospectively to Non-RPP Class B customers when clearing balances from the GA Variance Account	MS - 3.2.5.2
12 - 13	For each year that the accumulated balance of Account 1589 has not been disposed, regardless of whether or not distributors are seeking disposition of Group 1 accounts in the current proceeding, all distributors are required to file the GA Analysis Workform in live Excel format and explain discrepancies.	MS - Appendix 3 & filed separately in excel format
3.2.5.3 Commodity Accounts 1588 and 1589		
13	Confirm as part of its application that it has fully implemented the OEB's February 21, 2019 guidance effective from January 1, 2019.	MS - 3.2.5.3
13 - 14	Confirmation that 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, and provide a summary of the review performed. Distributors must also discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description of each adjustment made to the historical balances must be provided in the application.	MS - 3.2.5.3
15	Certification by the CEO, CFO or equivalent that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition	MS - 3.2.5.3
3.2.5.4 Capacity Based Recovery (CBR)		
15	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the OEB's CBR Accounting Guidance. - embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the DVA continuity schedule, applicants must indicate whether they serve any Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance. - The DVA continuity schedule will allocate the portion of Account 1580 sub-account CBR Class B allocated to customers who transitioned between Class A and Class B based on consumption levels	MS - 3.2.5.4
3.2.6 Lost Revenue Adjustment Mechanism Variance Account		
16 - 21	LRAMVA - disposition of balance. Distributors must provide version 3 of LRAMVA Work Form in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity. An application for lost revenues should include: Participation and Cost reports in Excel format, made available by the IESO. An application for lost revenues should also provide the following: - statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition - statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue - summary table with principal and carrying charges by rate class and resulting rate riders - statement providing the disposition period; rationale provided for disposing the balance in the LRAMVA if one or more classes do not generate significant rate riders - statement confirming LRAMVA reference amounts, rationale for the distributors circumstances if LRAMVA threshold not used - rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form) - statement confirming whether additional documentation was provided in support of projects that were not included in distributors final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable) - for a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information: o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total) o Confirmation that the distributor has received consent from the participating municipality that validates the number and type of	MS - 3.2.6 & Appendix 4 & filed separately in excel format
3.2.7 Tax Changes		
21	If applicable, tabs 8 and 9 of Rate Generator Model complete	n/a
21	If one or more customer classes does not generate a rate rider to the fourth decimal place, a proposal that the entire 50/50 sharing amount will be transferred to Account 1595 for disposition at a future date	n/a
3.2.8 Z-Factor Claims, Pg. 20-21		
23	Evidence that costs incurred meet criteria of need, materiality and prudence - see 3rd Generation IRM Report	n/a

2021 IRM Checklist
Niagara-on-the-Lake Hydro Ince
EB-2020-0042

Filing Requirement
Page # Reference

Date: October 8, 2020

IRM REQUIREMENTS		Evidence Reference, Notes
23	In addition distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event (Confirm that letter is on file) - Apply to OEB for any cost recovery of amounts in OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business exposure risk	n/a
3.2.8.2 Z-Factor Accounting Treatment		
23	Eligible Z-factor cost amounts recorded in Account 1572, Extraordinary Event Costs, of the OEB's USoA contained in the Accounting Procedures Handbook (APH) for electricity distributors.	n/a
23	Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate Sub-Account of this account	n/a
3.2.8.3 Recovery of Z-Factor Costs		
24	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	n/a
24	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	n/a
24	Residential rider on fixed basis	n/a
24	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	n/a
3.3.1 Advanced Capital Module		
25	Evidence of passing "Means Test"	n/a
25	Information on relevant project or projects updated cost projections, confirmation that the project or projects are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	n/a
25	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required as to why	n/a
25	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	n/a
3.3.2 Incremental Capital Module		
3.3.2.1 ICM Filing Requirements		
	The following should be provided when filing for incremental capital:	n/a
27	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	n/a
27	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	n/a
27	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	n/a
27 - 28	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	n/a
28	Details by project for the proposed capital spending plan for the expected in-service year	n/a
28	Description of the proposed capital projects and expected in-service dates	n/a
28	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	n/a
28	Calculation of each incremental project's revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction)	n/a
28	Description of the actions the distributor would take in the event that the OEB does not approve the application	n/a
28	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	n/a
3.3.5 Off-Ramps		
33 - 34	A distributor whose earnings are in excess of the dead band (i.e. 300 basis points) but nevertheless applies for an increase to its base rates - an explanation to substantiate its reasons for doing so required	MS - 3.3.5
Appendix A		
Appendix A	Confirm disposition of residual balances for vintage Account 1595 have only been done once - distributors expected to seek disposition of the balance a year after a rate rider's sunset date has expired. No further dispositions of these accounts are generally expected unless justified by the distributor	n/a
Appendix A & Page 5	Distributors who meet the requirements for disposition of residual balances of Account 1595 sub-accounts, must complete the 1595 Analysis WorkForm. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited.	n/a
Appendix A	Material residual balances will require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class. Distributors are expected to provide detailed explanations for any significant residual balances attributable to specific rate riders for each customer rate class. Explanations must include for example, volume differences between forecast volumes (used to calculate the rate riders) as compared to actual volumes at which the rate riders were billed.	n/a

1 Appendix 2 – NOTLH 2021 IRM Rate Generator Model

Instructions for Tabs 1, 3 to 7

Summary of Changes from the Prior Year	
1	Questions are revised on tab 1. The continuity schedule in tab 3 will open starting from the year balances were last approved for disposition, unless the last approved disposition was on an interim basis and there are changes to those balances. If that is the case, tab 3 will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance.
2	In the continuity schedule on tab 3, the option on whether Accounts 1588 and 1589 is requested for disposition has been removed. It is expected that Accounts 1588 and 1589 are to be disposed unless there is a reason it should not be. If that is the case, contact the Case Manager.
3	Footnote #4 in tab 3 has been revised to clarify that the amount in the "Transactions" column in the DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Detailed Instructions for Each Tab

Tab	Tab Details	Step	Details
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	<p>Complete the information sheet.</p> <p>a) <u>Questions 2 to 4</u> Responses to questions 2 to 4 will open the DVA continuity schedule in tab 3 to the appropriate year that DVA balances should first be inputted.</p> <p>The continuity schedule will open starting from the year balances were last approved for disposition, unless the last approved disposition was on an interim basis and there are changes to those balances. If that is the case, the continuity schedule will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance.</p> <p>b) <u>Questions 5 and 6</u> If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. This tab will allocate and dispose the balance in Account 1580, sub-account CBR Class B through a separate rate rider using information inputted in tab 6, unless a rate rider is not produced. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider.</p>
3 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2	<p>Complete the DVA continuity schedule.</p> <p>a) <u>For all Group 1 accounts, except Account 1595:</u> The continuity schedule will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that year. <i>For example, if in the 2020 rate application, DVA balances as at December 13, 2018 were approved for disposition, the continuity schedule will commence from 2018. Start by inputting the approved closing 2018 balances in the Adjustments column under 2018.</i></p> <p>b) <u>For all Account 1595 sub-accounts:</u> Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2019, regardless of whether the account is being requested for disposition in the current application.</p> <p>The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). <i>For example, Account 1595 (2015) would accumulate a balance starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). Input the amount approved for disposition in the OEB Approved Disposition column.</i></p> <p><i>Note that the DVA continuity schedule can currently start from 2014. If a utility has residual balance in an Account 1595 with a vintage year prior to 2014, include residual balances for years up to 2014 in the row for Account 1595 (2014 and pre-2014) and provide a separate schedule with amounts broken down by vintage year.</i></p>
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	3	<p>Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation, if necessary.</p>
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	<p>Confirm the accuracy of the RRR data used to populate the tab.</p>
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	5	<p>Review the disposition threshold calculation. Select whether disposition is being requested or not in the drop down box.</p>
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	6	<p>This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated.</p>
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	7	<p>Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated.</p> <p>Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.</p>
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	8	<p>Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR B balances accumulated. A table will be generated based on the number of customers.</p> <p>Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a and 6.2a respectively. This data will also be used in the calculation of billing determinants for GA and CBR Class B balances, as applicable.</p> <p>Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customer populated in tabs 6.1a and 6.2a.</p> <p>Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CBR Class B balances accumulated.</p>
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	9	<p>Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes.</p> <p>Complete the table accordingly for each rate class identified (i.e. total Class A consumption in the rate class identified for each year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as applicable.</p>
6.1a - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B customers).	10	<p>This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the Account 1589 GA balance accumulated.</p> <p>In row 20, enter the Non-RPP consumption less WMP consumption.</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.1.</p>
6.1 - GA	This tab calculates the GA rate rider to be applied to all non-RPP Class B customers (except for the transition customers allocated a customer specific balance in tab 6.1a).	11	<p>Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the GA rate riders are calculated accordingly based on whether there were any transition customers during the period that the GA balance accumulated.</p>
6.2a - CBR_B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B).	12	<p>This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.</p> <p>In row 19, enter the total Class B consumption less WMP consumption.</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. All transition customers who are allocated a specific CBR Class B amount are not to be charged the general CBR Class B rate rider.</p>
6.2 - CBR	This tab calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	13	<p>This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.</p> <p>No input is required in this tab. The information in the tab is auto-populated and the CBR Class B rate riders are calculated accordingly. If a rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.</p>
5 - Allocating Def-Var Balances	This tab allocates the Group 1 balances, except GA and CBR Class B (if Class A customers exist).	14	<p>Review the allocated balances to ensure the allocation is appropriate. Note that the final allocation for Account 1580, sub-account CBR Class B is calculated after the completion of tabs 6 to 6.2a.</p>
7 - Calculation of Def-Var RR	This tab calculates the Group 1 rate riders, except for GA and CBR Class B (if Class A customers exist)	15	<p>Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.</p>

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

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

We are applying for rates effective

Rate-Setting Method

1. Select the last Cost of Service rebasing year.

2. For Accounts 1588 and 1589, please indicate the year the accounts were last disposed on a final basis.

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.

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

- i) there are no changes to the previously approved interim balances, select the year 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.

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.

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

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

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)?

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)?

7. Retail Transmission Service Rates: Niagara-on-the-Lake Hydro Inc. is:

8. Have you transitioned to fully fixed rates?

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.



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Niagara-on-the-Lake Hydro Inc.

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-2019-0056

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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	\$	29.41
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$	0.21
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$	0.39
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0078
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0016

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	40.08
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0119
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0004
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kWh	0.0005
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0016

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	286.44
Distribution Volumetric Rate	\$/kW	2.3975
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021		
Applicable only for Non-RPP Customers	\$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.1645
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kW	0.2008
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019)		
- effective until April 30, 2021	\$/kW	0.1343
Retail Transmission Rate - Network Service Rate	\$/kW	2.9048
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5347
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1394
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.2861



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3,754.95
Distribution Volumetric Rate	\$/kW	2.3975
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.1555
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kW	0.2008
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.1394
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (see Note 1)	\$/kW	1.2861

MONTHLY RATES AND CHARGES - Regulatory Component



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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	21.56
Distribution Volumetric Rate	\$/kWh	0.0055
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0004
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0016

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 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 by an approved Ontario Energy Board process. 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)	\$	7.32
Distribution Volumetric Rate	\$/kW	1.7615
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.1436
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2021	\$/kW	0.1852
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	13.1960
Retail Transmission Rate - Network Service Rate	\$/kW	2.1903
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.4134

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation or Load Displacement Storage that requires Niagara-on-the-Lake Hydro to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that have a nameplate capacity greater than or equal to 500kW and are not IESO market participants or IESO program participants (FIT, MicroFIT, SOP etc.) which have their own metering and settlement conventions as per regulation and legislation. For the purpose of this rate classification the term "generator" shall include electricity storage devices used for the primary purpose of Load Displacement. 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 changes, 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

Standby Charges are based on applicable monthly General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.



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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.56)
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

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	190.00



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Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	\$	95.00
Reconnection at meter - after regular hours	\$	320.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	610.00

Other

Service call - customer-owned equipment - during regular hours	\$	30.00
Service call - customer-owned equipment - after regular hours	\$	320.00
Temporary service - install & remove - overhead - no transformer	\$	Variable
Temporary service - install & remove - underground - no transformer	\$	Variable
Temporary service - install & remove - overhead - with transformer	\$	Variable

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50
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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	1.0373
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0275
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045



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 into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments ¹ during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments ³ during 2016	Closing Interest Amounts as of Dec 31, 2016
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0					0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0					0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0					0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0					0
RSVA - Retail Transmission Network Charge	1584	0				0					0
RSVA - Retail Transmission Connection Charge	1586	0				0					0
RSVA - Power ⁴	1588	0				0					0
RSVA - Global Adjustment ⁴	1589	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0	478,579	478,579	0	0	(5,495)	(5,495)	(5,495)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	0	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	478,579	478,579	0	0	(5,495)	(5,495)	(5,495)
Total Group 1 Balance		0	0	0	478,579	478,579	0	0	(5,495)	(5,495)	(5,495)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0			56,789	56,789	0		1,827	1,827	1,827
Total including Account 1568		0	0	0	535,368	535,368	0	0	(3,667)	(3,667)	(3,667)

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

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

² 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.

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

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



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 into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments ¹ during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments ² during 2017	Closing Interest Amounts as of Dec 31, 2017
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0					0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0					0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0					0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0					0
RSVA - Retail Transmission Network Charge	1584	0				0					0
RSVA - Retail Transmission Connection Charge	1586	0				0					0
RSVA - Power ⁴	1588	0				0					0
RSVA - Global Adjustment ⁴	1589	0				0					0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	478,579	(261,987)	0	18,569	235,161	(5,495)	5,421	0	112	39
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	153,848	258,588	0	(104,740)	0	(1,396)	7,940	0	(9,336)
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	0	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		478,579	(108,138)	258,588	18,569	130,421	(5,495)	4,026	7,940	112	(9,297)
Total Group 1 Balance		478,579	(108,138)	258,588	18,569	130,421	(5,495)	4,026	7,940	112	(9,297)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	56,789	0	56,789	0	0	1,827	208	2,035	0	0
Total including Account 1568		535,368	(108,138)	315,377	18,569	130,421	(3,667)	4,234	9,976	112	(9,297)

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

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

² 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.

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

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



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 into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2018	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments ¹ during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amounts as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Disposition during 2018	Interest Adjustments ² during 2018	Closing Interest Amounts as of Dec 31, 2018
Group 1 Accounts											
LV Variance Account	1550	0			0	0				0	0
Smart Metering Entity Charge Variance Account	1551				(13,098)	(13,098)				(214)	(214)
RSVA - Wholesale Market Service Charge ⁵	1580				(230,574)	(230,574)				(7,279)	(7,279)
Variance WMS – Sub-account CBR Class A ⁵	1580				0	0				0	0
Variance WMS – Sub-account CBR Class B ⁵	1580				(8,340)	(8,340)				139	139
RSVA - Retail Transmission Network Charge	1584				31,587	31,587				1,783	1,783
RSVA - Retail Transmission Connection Charge	1586				15,319	15,319				734	734
RSVA - Power ⁴	1588				147,505	147,505				13,816	13,816
RSVA - Global Adjustment ⁴	1589				16,059	16,059				(5,926)	(5,926)
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595		0	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	235,161	(216,593)	0	(18,569)	0	39	(6,253)	0	(112)	(6,326)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	(104,740)	106,396	0	0	1,656	(9,336)	9,336	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595		195,881	301,739	0	(105,858)		(2,546)	(14,313)	0	11,767
Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <small>Refer to the Filing Requirements for disposition eligibility.</small>	1595		0	0	0	0		0	0	0	0
RSVA - Global Adjustment	1589		0	0	16,059	16,059		0	0	(5,926)	(5,926)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		130,421	85,684	301,739	(76,169)	(161,803)	(9,297)	537	(14,313)	8,866	14,419
Total Group 1 Balance		130,421	85,684	301,739	(60,110)	(145,744)	(9,297)	537	(14,313)	2,940	8,493
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	0	0	0	0	0	0	0	0	0
Total including Account 1568		130,421	85,684	301,739	(60,110)	(145,744)	(9,297)	537	(14,313)	2,940	8,493

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

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

² 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.

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

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



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Please refer to the footnotes for further instructions.

		2019									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments ¹ during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments ³ during 2019	Closing Interest Amounts as of Dec 31, 2019
Group 1 Accounts											
LV Variance Account	1550	0	0	0	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(13,098)	(2,480)	(3,533)	0	(12,045)	(214)	(274)	(105)	0	(382)
RSVA - Wholesale Market Service Charge ⁵	1580	(230,574)	(72,220)	(204,338)	(415)	(98,870)	(7,279)	(2,134)	(7,500)	(7)	(1,920)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	(415)	0	415	0	0	(7)	0	7	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(8,340)	(23,504)	(1,800)	0	(30,044)	139	(383)	208	0	(452)
RSVA - Retail Transmission Network Charge	1584	31,587	(28,818)	(49,183)	0	51,952	1,783	899	496	0	2,187
RSVA - Retail Transmission Connection Charge	1586	15,319	(65,342)	(864)	0	(49,150)	734	(133)	147	0	454
RSVA - Power ⁴	1588	147,505	(11,142)	131,084	0	5,279	13,816	2,785	6,836	0	9,765
RSVA - Global Adjustment ⁴	1589	16,059	43,540	(198,392)	(78,553)	179,438	(5,926)	4,188	(3,693)	0	1,955
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0	0	0	(6,326)	0	0	0	(6,326)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	1,656	0	0	0	1,656	0	37	0	0	37
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	(105,858)	149,612	0	0	43,754	11,767	88	0	0	11,855
Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <small>Refer to the Filing Requirements for disposition eligibility.</small>	1595	0	66,666	(80,796)	0	147,462	0	1,401	(19,898)	0	21,299
RSVA - Global Adjustment	1589	16,059	43,540	(198,392)	(78,553)	179,438	(5,926)	4,188	(3,693)	0	1,955
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(161,803)	12,356	(209,431)	0	59,984	14,419	2,280	(19,816)	0	36,515
Total Group 1 Balance		(145,744)	55,896	(407,823)	(78,553)	239,423	8,493	6,468	(23,510)	0	38,471
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	195,530	195,530	185,900	185,900	0	7,179	7,179	6,785	6,785
Total including Account 1568		(145,744)	251,426	(212,294)	107,347	425,322	8,493	13,647	(16,331)	6,785	45,255

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

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

² 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.

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

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



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Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2020		Projected Interest on Dec-31-2019 Balances				Account Disposition: Yes/No?	2.1.7 RRR ⁵	Variance RRR vs. 2019 Balance (Principal + Interest)
		Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31, 2019 Adjusted for Disposition during 2020	Closing Interest Balances as of Dec 31, 2019 Adjusted for Disposition during 2020	Projected Interest from Jan 1, 2020 to Dec 31, 2020 on Dec 31, 2019 balance adjusted for disposition during 2020 ²	Projected Interest from Jan 1, 2021 to Apr 30, 2021 on Dec 31, 2019 balance adjusted for disposition during 2020 ²			
Group 1 Accounts										
LV Variance Account	1550	0	0	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(9,565)	(393)	(2,480)	11	(34)	(5)	(28)	(2,508)	(12,428)
RSVA - Wholesale Market Service Charge ⁵	1580	(26,236)	(559)	(72,634)	(1,361)	(999)	(138)	(2,498)	(75,132)	(131,287)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0	0	0	0	0	(30,497)
Variance WMS – Sub-account CBR Class B ⁵	1580	(6,540)	(264)	(23,504)	(188)	(323)	(45)	(556)	(24,061)	(30,497)
RSVA - Retail Transmission Network Charge	1584	80,771	3,690	(28,818)	(1,503)	(396)	(55)	(1,954)	(30,772)	54,139
RSVA - Retail Transmission Connection Charge	1586	16,183	1,068	(65,342)	(614)	(898)	(124)	(1,637)	(66,979)	(48,705)
RSVA - Power ⁴	1588	16,421	7,468	(11,142)	2,296	(153)	(21)	2,122	(9,020)	15,043
RSVA - Global Adjustment ⁴	1589	214,451	4,145	(35,012)	(2,190)	(481)	(67)	(2,738)	(37,751)	181,394
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	0	0	0	0	0	0	0	No	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0	0	0	0	0	No	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0	(6,326)	0	0	(6,326)	No	(6,326)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	0	1,656	37	23	3	63	No	1,693
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	43,754	11,855	602	83	12,539	No	55,609
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	0	0	147,462	21,299	2,028	280	23,606	No	168,761
<small>Refer to the Filing Requirements for disposition eligibility.</small>										
RSVA - Global Adjustment	1589	214,451	4,145	(35,012)	(2,190)	(481)	(67)	(2,738)	(37,751)	181,394
Total Group 1 Balance excluding Account 1589 - Global Adjustment		71,035	11,010	(11,050)	25,505	(152)	(21)	25,332	(208,472)	96,500
Total Group 1 Balance		285,485	15,155	(46,063)	23,315	(633)	(88)	22,594	(246,223)	277,894
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	0	185,900	6,785			6,785	192,684	0
Total including Account 1568		285,485	15,155	139,837	30,100	(633)	(88)	29,379	(53,538)	277,894

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

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

2 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.

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

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

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)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	75,007,658	0	1,199,683	0	0	0	75,007,658	0	15,352	8,060
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	42,102,477	0	4,588,203	0	0	0	42,102,477	0	54,525	1,371
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	85,274,145	216,132	79,969,836	201,837	0	0	85,274,145	216,132	75,575	
LARGE USE SERVICE CLASSIFICATION	kW	25,819,528	85,210	25,819,528	85,210	0	0	25,819,528	85,210		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	254,508	0	117,792	0	0	0	254,508	0		
STREET LIGHTING SERVICE CLASSIFICATION	kW	854,489	2,390	765,439	2,137	0	0	854,489	2,390	45,689	
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	0	0	0	0		
Total		229,312,805	303,732	112,460,481	289,184	0	0	229,312,805	303,732	192,684	9,431

Threshold Test

Total Claim (including Account 1568)

(\$53,538)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$246,223)

Threshold Test (Total claim per kWh)²

(\$0.0011)

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

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

² The Threshold Test does not include the amount in 1568.

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



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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP			
				1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	32.7%	85.5%	32.7%	0	(2,143)	(24,576)	(10,065)	(21,909)	(2,951)	15,352
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	18.4%	14.5%	18.4%	0	(365)	(13,794)	(5,650)	(12,297)	(1,656)	54,525
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	37.2%	0.0%	37.2%	0	0	(27,939)	(11,443)	(24,907)	(3,354)	75,575
LARGE USE SERVICE CLASSIFICATION	11.3%	0.0%	11.3%	0	0	(8,460)	(3,465)	(7,541)	(1,016)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	0	0	(83)	(34)	(74)	(10)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	0	0	(280)	(115)	(250)	(34)	45,689
STANDBY POWER SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	0	0	0	0	0
Total	100.0%	100.0%	100.0%	0	(2,508)	(75,132)	(30,772)	(66,979)	(9,020)	191,141

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

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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	
			January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,630,912	1,535,869
		kW	3,959	3,706
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,890,449	2,015,162
		kW	4,626	4,909
		Class A/B	A	B

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

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year (including 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	
			kWh	kW
Rate Class 1	LARGE USE SERVICE CLASSIFICATION	kWh	25,819,528	
		kW		85,210
Rate Class 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	6,501,011	
		kW		13,180



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

Year the Account 1589 GA Balance Last Disposed

2018

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

		Total	2019
Non-RPP Consumption Less WMP Consumption	A	112,460,481	112,460,481
Less Class A Consumption for Partial Year Class A Customers	B	3,521,361	3,521,361
Less Consumption for Full Year Class A Customers	C	32,320,539	32,320,539
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	76,618,582	76,618,582
All Class B Consumption for Transition Customers	E	3,551,031	3,551,031
Transition Customers' Portion of Total Consumption	F = E/D	4.63%	

Allocation of Total GA Balance \$

Total GA Balance	G	-\$ 37,751
Transition Customers Portion of GA Balance	H=F*G	-\$ 1,750
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$ 36,001

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		2				
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	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		1,535,869	1,535,869	43.25%	-\$ 757	-\$ 63
Customer 2		2,015,162	2,015,162	56.75%	-\$ 993	-\$ 83
Total		3,551,031	3,551,031	100.00%	-\$ 1,750	

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 2019 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2019 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
	kWh	kWh	kWh	kWh					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,199,683	0	0	1,199,683	1.6%	(\$591)	(\$0.0005)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	4,588,203	0	0	4,588,203	6.3%	(\$2,261)	(\$0.0005)	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	79,969,836	6,501,011	7,072,392	66,396,434	90.9%	(\$32,714)	(\$0.0005)	kWh
LARGE USE SERVICE CLASSIFICATION	kWh	25,819,528	25,819,528	0	0	0.0%	\$0	\$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	117,792	0	0	117,792	0.2%	(\$58)	(\$0.0005)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	765,439	0	0	765,439	1.0%	(\$377)	(\$0.0005)	kWh
STANDBY POWER SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
Total		112,460,481	32,320,539	7,072,392	73,067,551	100.0%	(\$36,001)		