



EB-2012-0051

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

AND IN THE MATTER OF an application by Cooperative
Hydro Embrun Inc. for an order or orders to dispose
Account 1562 Deferred Payments in Lieu of Taxes
("Deferred PILs").

BEFORE: Karen Taylor
Presiding Member

Cynthia Chaplin
Vice Chair and Member

DECISION AND ORDER **August 30, 2012**

Background

On June 24, 2011, the Board issued its Decision on the Combined PILs Proceeding EB-2008-0381 ("Combined PILs Decision"). The Board indicated that the remaining distributors will be expected to apply for final disposition of Deferred PILs with their next general rates application, either incentive regulatory mechanism ("IRM3") or cost of service.

The Board also indicated in the Combined PILs Decision that if the distributor files evidence in accordance with the various decisions made in the course of the Combined PILs Proceeding, including the use of the updated SIMPIL¹ models, the determination of the final account balance will be handled expeditiously and in a largely administrative

¹ Spreadsheet implementation model for payments-in-lieu of taxes

manner. However, if a distributor files on a basis which differs from what is contemplated by the Combined PILs Decision, the application can take some time to process, and therefore should not be included in an IRM3 application. Deviations from the Combined PILs Decision could include taking a different position on issues considered by the Board in the Combined PILs Proceeding, addressing issues not arising in the Combined PILs Proceeding or filing older SIMPIL models rather than the updated models containing the Excel worksheet 'TAXREC 3' as used by Halton Hills Hydro Inc.

Cooperative Hydro Embrun Inc. ("CHEI") filed its Deferred PILs claim as part of its 2012 IRM3 application (EB-2011-0164), dated October 14, 2011. The Board determined that CHEI's application was not consistent with the various decisions made in the course of the Combined PILs Proceeding. Therefore, the Board did not hear the request for disposition of Deferred PILs as part of CHEI's 2012 IRM3 application and noted that it would consider it on a stand-alone basis in a separate application which CHEI was expected to file by no later than April 1, 2012.

The Application

CHEI filed its stand-alone Deferred PILs application on February 7, 2012. The Board assigned the application file number EB-2012-0051.

The Board issued a Notice of Application and Hearing and Procedural Order No.1, dated May 31, 2012, granting intervenor status and cost eligibility to the intervenors of record in CHEI's 2012 IRM3 proceeding. The Board noted that the Vulnerable Energy Consumers Coalition ("VECC") was granted intervenor and cost eligibility status in the IRM proceeding.

The Deferred PILs evidence filed by CHEI in this proceeding includes tax returns, financial statements, Excel models from prior applications, calculations of amounts recovered from customers, SIMPIL² Excel worksheets and continuity schedules that show the principal and interest amounts in the Deferred PILs balance. In pre-filed evidence CHEI applied to refund to customers a credit balance of \$23,225 consisting of a principal credit amount of \$19,125 plus related carrying charges of \$4,100.

² Spreadsheet implementation model for payments-in-lieu of taxes

On July 3, 2012, CHEI updated its evidence in response to interrogatories and requested to refund to its ratepayers \$42,538 consisting of a principal credit amount of \$32,937 and carrying charge credit amount of \$9,601 calculated up to April 30, 2012.³ CHEI proposed to refund this credit amount over 21 months commencing August 1, 2012 and ending on April 30, 2014.⁴

Board staff submitted that CHEI has correctly chosen the minimum income tax rates based on its specific tax facts.

Board staff further submitted that the interest true-up in the SIMPIL models has been calculated correctly by comparing the maximum deemed interest of \$54,592 to actual interest expense which is much lower than this amount in each year 2001 through 2005.

Board staff also submitted that CHEI has followed the regulatory guidance and the Board's decisions in determining the recalculated amounts recorded in its Excel continuity worksheets for Account 1562 deferred PILs up to April 30, 2012.

Board staff concluded that the calculated amounts of PILs recovered from CHEI's ratepayers are reasonable. Board staff also supported the disposition of the credit balance over 21 months as requested by CHEI.

However, Board staff noted that the total credit balance of \$42,538 proposed for disposition reflects carrying charges only up to April 30, 2012 and that the appropriate total to be disposed would be a credit balance of \$42,660 to account for carrying charges up to July 31, 2012. Board staff further noted that while it is unlikely that the Board will be in a position to issue a final Decision in time to implement approved rate riders by August 1, 2012 as requested by CHEI, Board staff noted that any additional carrying charges for the month of August (as well as the additional carrying charges noted above for the period May 1 to July 31) are immaterial. Board staff submits that the total credit balance of \$42,538 should be disposed starting September 1, 2012.

Board staff suggested that as an alternative, CHEI may wish to provide updated carrying charges and rate riders to August 31, 2012 as part of its reply submission.

³ Responses to Board Staff Interrogatories/Letter dated July 3, 2012/ CHEI_ED Disposition_1562 Balance_IRR_20120703.xls Tab G1.1 Request for Disposition

⁴ Responses to Board Staff interrogatories/ Letter dated July 3, 2012/ Page 2.

Board staff stated that in either of the above alternatives, if the Board is inclined to approve the principal quantum agreed to by CHEI and Board staff, the Board would be in a position to issue a final rate order with the Decision, thus avoiding the need for a draft Rate Order phase.

In their reply submission, CHEI stated that it concurs with Board staff's submission. Further, CHEI accepted the implementation date of September 1, 2012 for disposition of the total credit balance of \$42,538.

VECC did not file interrogatories or make a submission.

Board Findings

The Board is of the view that CHEI has followed the regulatory guidance and the previous decisions of the Board with respect to the determination of the disposition balance of Account 1562 Deferred PILs. The Board approves the disposition of a credit balance of \$42,538, comprised of principal of \$32,937 and interest of \$9,601, over a 20 month period, commencing September 1, 2012 and concluding April 30, 2014.

Cost Awards

VECC was found to be eligible for an award of costs in the IRM proceeding. However, VECC did not participate in this proceeding, and therefore the Board will not award costs to VECC.

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix A of this Order will become final effective September 1, 2012, and will apply to electricity consumed or estimated to have been consumed on and after September 1, 2012. CHEI shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
2. CHEI shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

All filings to the Board must quote file number **EB-2012-0051**, be made through the Board's web portal at, <https://www.pes.ontarioenergyboard.ca/eservice/> and consist of

two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.ontarioenergyboard.ca. If the web portal is not available parties may email their document to the address below. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 2 paper copies.

DATED at Toronto, August 30, 2012

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix A
To Decision and Order
Final Tariff of Rates and Charges
Board File No: EB-2012-0051
DATED: August 30, 2012

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012
Implementation Date September 1, 2012

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

EB-2011-0164
EB-2012-0094
EB-2012-0051

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	13.63
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013	\$	(0.23)
Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service-based rate order	\$	1.44
Distribution Volumetric Rate	\$/kWh	0.0127
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery – effective until April 30, 2014	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2014	\$/kWh	(0.0021)
Rate Rider for Disposition of Balance in Account 1562 – effective until April 30, 2014	\$/kWh	(0.0008)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	0.0014
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective Date May 1, 2012
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EB-2012-0094
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GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	20.24
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013	\$	11.83
Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service-based rate order	\$	4.20
Distribution Volumetric Rate	\$/kWh	0.0167
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Balance in Account 1562 – effective until April 30, 2014	\$/kWh	(0.0008)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2014	\$/kWh	(0.0021)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	0.0014
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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EB-2012-0094
EB-2012-0051

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	244.10
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013	\$	56.13
Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service-based rate order	\$	14.30
Distribution Volumetric Rate	\$/kW	4.5228
Low Voltage Service Rate	\$/kW	0.4778
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery – effective until April 30, 2014	\$/kW	0.0284
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2014	\$/kW	(0.7109)
Rate Rider for Disposition of Balance in Account 1562 – effective until April 30, 2014	\$/kW	(0.2605)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$/kW	0.4834
Retail Transmission Rate – Network Service Rate	\$/kW	2.2389
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7009

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per customer)	\$	39.82
Distribution Volumetric Rate	\$/kWh	0.0104
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2014	\$/kWh	(0.0021)
Rate Rider for Disposition of Balance in Account 1562 – effective until April 30, 2014	\$/kWh	(0.0051)
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	0.0014
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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EB-2011-0164
EB-2012-0094
EB-2012-0051

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	1.59
Distribution Volumetric Rate	\$/kW	6.4834
Low Voltage Service Rate	\$/kW	0.3694
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2014	\$/kW	(0.7349)
Rate Rider for Disposition of Balance in Account 1562 – effective until April 30, 2014	\$/kW	(0.5708)
Retail Transmission Rate – Network Service Rate	\$/kW	1.6886
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3149

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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EB-2012-0094
EB-2012-0051

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration		
Arrears Certificate	\$	15.00
Statement of Account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheques charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	20.00
Collection of account charge – no disconnection – after regular hours	\$	50.00
Disconnect/Reconnect Charge - At Meter during Regular Hours	\$	25.00
Disconnect/Reconnect Charge - At Meter after Regular Hours	\$	50.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	25.00
Install/Remove load control device – after regular hours	\$	50.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service installation and removal – overhead – no transformer	\$	500.00
Temporary service installation and removal – underground – no transformer	\$	300.00
Temporary service installation and removal – overhead – with transformer	\$	1,000.00
Specific charge for access to power poles \$/pole/year	\$	22.35

Updated August 23, 2012 for Smart Meter Decision EB-2012-0094

Updated August 30, 2012 for Account 1562 Deferred Payments in Lieu of Taxes EB-2012-0051

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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0579
Total Loss Factor – Secondary Metered Customer > 5,000 kW	N/A
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0473
Total Loss Factor – Primary Metered Customer > 5,000 kW	N/A