



Version 1.0

Utility Name	Chapleau Public Utilities Corporation
Assigned EB Number	EB-2012-0114
Name and Title	Marita Morin Secretary Treasurer
Phone Number	706-864-0111
Email Address	chec@onlik.net
Date	23-Jan-13
Last COS Re-based Year	2012

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

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



3RD Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

- 1. Info**
- 2. Table of Contents**
- 3. Re-Based Billing Determinants and Rates**
- 4. Re-Based Revenue from Rates**
- 5. Z-Factor Tax Changes**
- 6. Calculation of Tax Change Variable Rate Rider**



3RD Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

Enter your 2012 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

Last COS Re-based Year was in 2012

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	1,133	14,448,113		20.15	0.0135	
GSLT50	General Service Less Than 50 kW	Customer	kWh	161	5,209,322		31.79	0.0174	
GSGT50	General Service 50 to 999 kW	Customer	kW	14	7,592,321	19,360	188.72		3.6405
USL	Unmetered Scattered Load	Connection	kWh	6	7,209		20.15	0.0326	
Sen	Street Lighting	Connection	kW	23	25,718	66	4.41		8.6067
SL	Street Lighting	Connection	kW	341	292,061	773	3.50		14.4120
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						

3RD Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

Calculating Re-Based Revenue from rates. No input required.

Last COS Re-based Year was in 2012

Rate Class	Re-based Billed	Re-based Billed	Re-based Billed	Rate ReBal	Rate ReBal	Rate ReBal	Distribution	Distribution	Revenue	
	Customers or Connections A	kWh B	kW C	Base Service Charge D	Volumetric Rate kWh E	Volumetric Rate kW F	Volumetric Rate kWh H = B * E	Volumetric Rate kW I = C * F	Requirement from Rates J = G + H + I	
Residential	1,133	14,448,113	0	20.15	0.0135	0.0000	273,959	195,050	0	469,009
General Service Less Than 50 kW	161	5,209,322	0	31.79	0.0174	0.0000	61,418	90,642	0	152,060
General Service 50 to 999 kW	14	7,592,321	19,360	188.72	0.0000	3.6405	31,705	0	70,480	102,185
Unmetered Scattered Load	6	7,209	0	20.15	0.0326	0.0000	1,451	235	0	1,686
Street Lighting	23	25,718	66	4.41	0.0000	8.6067	1,217	0	568	1,785
Street Lighting	341	292,061	773	3.50	0.0000	14.4120	14,322	0	11,140	25,462
							384,073	285,927	82,189	752,188



3RD Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

This worksheet calculates the tax sharing amount.

Step 1: Press the Update Button (this will clear all input cells and reveal your latest cost of service re-basing year).

Step 2: In the green input cells below, please enter the information related to the last Cost of Service Filing.

Summary - Sharing of Tax Change Forecast Amounts

For the 2012 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

0

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2012	2013
Taxable Capital	\$ 1,512,283	\$ 1,512,283
Deduction from taxable capital up to \$15,000,000	\$ 500,000	\$ 500,000
Net Taxable Capital	\$ 1,012,283	\$ 1,012,283
Rate	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2012	2013
Regulatory Taxable Income	\$ 75,308	\$ 75,308
Corporate Tax Rate	15.50%	15.50%
Tax Impact	\$ 11,673	\$ 11,673
Grossed-up Tax Amount	\$ 13,814	\$ 13,814

Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 13,814	\$ 13,814
Total Tax Related Amounts	\$ 13,814	\$ 13,814
Incremental Tax Savings		-\$ 0
Sharing of Tax Savings (50%)		-\$ 0



3RD Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 11 "Proposed Rates" of the 2013 IRM Rate Generator Model. Rate description should be entered as "Rate Rider for Tax Change".

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$469,008.9255	62.35%	\$0	14,448,113	0	\$0.0000	
General Service Less Than 50 kW	\$152,060	20.22%	\$0	5,209,322	0	\$0.0000	
General Service 50 to 999 kW	\$102,185	13.59%	\$0	7,592,321	19,360		\$0.0000
Unmetered Scattered Load	\$1,686	0.22%	\$0	7,209	0	\$0.0000	
Street Lighting	\$1,785	0.24%	\$0	25,718	66		\$0.0000
Street Lighting	\$25,462	3.39%	\$0	292,061	773		\$0.0000
	\$752,188	100.00%	\$0				
	H		I				