



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Choose Your Utility:

Centre Wellington Hydro Ltd.
Chapleau Public Utilities Corporation
Chatham-Kent Hydro Inc.

File Number:

EB-2011-0322

Rate Year:

2012

Application Contact Information

Name:

Title:

Phone Number:

Email Address:

Copyright

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[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10A. Bill Impacts - Residential](#)

[10B. Bill Impacts - GS LT 50kW](#)

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Data Input ⁽¹⁾

	Initial Application		(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$2,554,525		\$ 2,554,525	\$2,554,525
Accumulated Depreciation (average)	(\$1,517,843) (5)		(\$1,517,843)	(\$1,517,843)
Allowance for Working Capital:				
Controllable Expenses	\$664,490		\$ 664,490	\$664,490
Cost of Power	\$2,516,183		\$ 2,516,183	\$2,516,183
Working Capital Rate (%)	15.00%		15.00%	15.00%
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$620,192			
Distribution Revenue at Proposed Rates	\$809,021			
Other Revenue:				
Specific Service Charges	\$9,540			
Late Payment Charges	\$5,190			
Other Distribution Revenue	\$10,025			
Other Income and Deductions	\$16,980			
Total Revenue Offsets	\$41,735 (7)			
Operating Expenses:				
OM+A Expenses	\$654,340		\$ 654,340	\$654,340
Depreciation/Amortization	\$75,576		\$ 75,576	\$75,576
Property taxes	\$10,150		\$ 10,150	\$10,150
Other expenses	\$3,000		3000	\$3,000
3 Taxes/PILs				
Taxable Income:				
	\$20,140 (3)			
Adjustments required to arrive at taxable income				
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$11,681			
Income taxes (grossed up)	\$13,824			
Federal tax (%)	11.00%			
Provincial tax (%)	4.50%			
Income Tax Credits				
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			
Short-term debt Capitalization Ratio (%)	4.0% (2)		(2)	(2)
Common Equity Capitalization Ratio (%)	40.0%			
Preferred Shares Capitalization Ratio (%)	0.0%			
	100.0%			
Cost of Capital				
Long-term debt Cost Rate (%)	4.41%			
Short-term debt Cost Rate (%)	2.08%			
Common Equity Cost Rate (%)	9.12%			
Preferred Shares Cost Rate (%)	0.00%			

Notes:

General Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Rate Base and Working Capital

Rate Base

Line No.	Particulars	Initial Application						Per Board Decision
1	Gross Fixed Assets (average) (3)	\$2,554,525	\$ -	\$2,554,525	\$ -	\$2,554,525		\$2,554,525
2	Accumulated Depreciation (average) (3)	(\$1,517,843)	\$ -	(\$1,517,843)	\$ -	(\$1,517,843)		(\$1,517,843)
3	Net Fixed Assets (average) (3)	\$1,036,682	\$ -	\$1,036,682	\$ -	\$1,036,682		\$1,036,682
4	Allowance for Working Capital (1)	\$477,101	\$ -	\$477,101	\$ -	\$477,101		\$477,101
5	Total Rate Base	\$1,513,783	\$ -	\$1,513,783	\$ -	\$1,513,783		\$1,513,783

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$664,490	\$ -	\$664,490	\$ -	\$664,490		\$664,490
7	Cost of Power	\$2,516,183	\$ -	\$2,516,183	\$ -	\$2,516,183		\$2,516,183
8	Working Capital Base	\$3,180,673	\$ -	\$3,180,673	\$ -	\$3,180,673		\$3,180,673
9	Working Capital Rate % (2)	15.00%	0.00%	15.00%	0.00%	15.00%		15.00%
10	Working Capital Allowance	\$477,101	\$ -	\$477,101	\$ -	\$477,101		\$477,101


Notes

(2)

Some Applicants may have a unique rate as a result of a lead-lag study.

(3)

Average of opening and closing balances for the year.



Ontario Energy Board

**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

Chapleau Public Utilities Corporation

Utility Income

Line No.	Particulars	Initial Application				Per Board Decision	
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$809,021	(\$809,021)	\$ -	\$ -	\$ -	
2	Other Revenue (1)	\$41,735	(\$41,735)	\$ -	\$ -	\$ -	
3	Total Operating Revenues	\$850,756	(\$850,756)	\$ -	\$ -	\$ -	
	Operating Expenses:						
4	OM+A Expenses	\$654,340	\$ -	\$654,340	\$ -	\$654,340	
5	Depreciation/Amortization	\$75,576	\$ -	\$75,576	\$ -	\$75,576	
6	Property taxes	\$10,150	\$ -	\$10,150	\$ -	\$10,150	
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Other expense	\$3,000	\$ -	\$3,000	\$ -	\$3,000	
9	Subtotal (lines 4 to 8)	\$743,066	\$ -	\$743,066	\$ -	\$743,066	
10	Deemed Interest Expense	\$38,644	(\$38,644)	\$ -	\$ -	\$ -	
11	Total Expenses (lines 9 to 10)	\$781,710	(\$38,644)	\$743,066	\$ -	\$743,066	
12	Utility income before income taxes	\$69,046	(\$812,112)	(\$743,066)	\$ -	(\$743,066)	
13	Income taxes (grossed-up)	\$13,824	\$ -	\$13,824	\$ -	\$13,824	
14	Utility net income	\$55,222	(\$812,112)	(\$756,890)	\$ -	(\$756,890)	
Other Revenues / Revenue Offsets							
(1)	Specific Service Charges	\$9,540		\$ -		\$ -	
	Late Payment Charges	\$5,190		\$ -		\$ -	
	Other Distribution Revenue	\$10,025		\$ -		\$ -	
	Other Income and Deductions	\$16,980		\$ -		\$ -	
	Total Revenue Offsets	\$41,735	\$ -	\$ -	\$ -	\$ -	



Ontario Energy Board

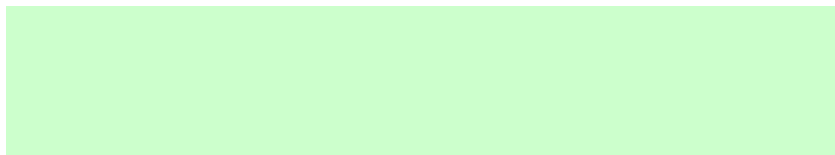
**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

Chapleau Public Utilities Corporation
Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$55,223		\$ -	\$ -
2	Adjustments required to arrive at taxable utility income	\$20,140		\$ -	\$20,140
3	Taxable income	<u>\$75,363</u>		<u>\$ -</u>	<u>\$20,140</u>
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$11,681		\$11,681	\$11,681
6	Total taxes	<u>\$11,681</u>		<u>\$11,681</u>	<u>\$11,681</u>
7	Gross-up of Income Taxes	<u>\$2,143</u>		<u>\$2,143</u>	<u>\$2,143</u>
8	Grossed-up Income Taxes	<u>\$13,824</u>		<u>\$13,824</u>	<u>\$13,824</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$13,824</u>		<u>\$13,824</u>	<u>\$13,824</u>
10	Other tax Credits	\$ -		\$ -	\$ -
<u>Tax Rates</u>					
11	Federal tax (%)	11.00%		11.00%	11.00%
12	Provincial tax (%)	4.50%		4.50%	4.50%
13	Total tax rate (%)	<u>15.50%</u>		<u>15.50%</u>	<u>15.50%</u>

Notes





Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Initial Application					
	Debt				
1	Long-term Debt	56.00%	\$847,718	4.41%	\$37,384
2	Short-term Debt	4.00%	\$60,551	2.08%	\$1,259
3	Total Debt	60.00%	\$908,270	4.25%	\$38,644
	Equity				
4	Common Equity	40.00%	\$605,513	9.12%	\$55,223
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$605,513	9.12%	\$55,223
7	Total	100.00%	\$1,513,783	6.20%	\$93,867
Per Board Decision					
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$1,513,783	0.00%	\$ -
	Debt				
8	Long-term Debt	0.00%	\$ -	4.41%	\$ -
9	Short-term Debt	0.00%	\$ -	2.08%	\$ -
10	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
11	Common Equity	0.00%	\$ -	9.12%	\$ -
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	0.00%	\$ -	0.00%	\$ -
14	Total	0.00%	\$1,513,783	0.00%	\$ -

Notes

(1) 4.0% unless an Applicant has proposed or been approved for another amount.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$188,830		\$126,568
2	Distribution Revenue	\$620,192	\$620,191	\$620,192	\$682,453
3	Other Operating Revenue	\$41,735	\$41,735	\$ -	\$ -
	Offsets - net				
4	Total Revenue	\$661,927	\$850,756	\$620,192	\$809,021
5	Operating Expenses	\$743,066	\$743,066	\$743,066	\$743,066
6	Deemed Interest Expense	\$38,644	\$38,644	\$ -	\$ -
	Total Cost and Expenses	\$781,710	\$781,710	\$743,066	\$743,066
7	Utility Income Before Income Taxes	(\$119,783)	\$69,046	(\$122,874)	\$65,955
8	Tax Adjustments to Accounting Income per 2009 PILs	\$20,140	\$20,140	\$20,140	\$20,140
9	Taxable Income	(\$99,643)	\$89,186	(\$102,734)	\$86,095
10	Income Tax Rate	15.50%	15.50%	15.50%	15.50%
11	Income Tax on Taxable Income	(\$15,445)	\$13,824	(\$15,924)	\$13,345
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	(\$104,338)	\$55,222	(\$106,950)	(\$756,890)
14	Utility Rate Base	\$1,513,783	\$1,513,783	\$1,513,783	\$1,513,783
	Deemed Equity Portion of Rate Base	\$605,513	\$605,513	\$ -	\$ -
15	Income/(Equity Portion of Rate Base)	-17.23%	9.12%	0.00%	0.00%
16	Target Return - Equity on Rate Base	9.12%	9.12%	0.00%	0.00%
17	Deficiency/Sufficiency in Return on Equity	-26.35%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	-4.34%	6.20%	-7.07%	0.00%
19	Requested Rate of Return on Rate Base	6.20%	6.20%	0.00%	0.00%
20	Deficiency/Sufficiency in Rate of Return	-10.54%	0.00%	-7.07%	0.00%
21	Target Return on Equity	\$55,223	\$55,223	\$ -	\$ -
22	Revenue Deficiency/(Sufficiency)	\$159,561	(\$0)	\$106,950	\$ -
23	Gross Revenue	\$188,830 (1)		\$126,568 (1)	
	Deficiency/(Sufficiency)				\$743,066 (1)

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$654,340		\$654,340	
2	Amortization/Depreciation	\$75,576		\$75,576	
3	Property Taxes	\$10,150		\$10,150	
5	Income Taxes (Grossed up)	\$13,824		\$13,824	
6	Other Expenses	\$3,000		\$3,000	
7	Return				
	Deemed Interest Expense	\$38,644		\$ -	
	Return on Deemed Equity	\$55,223		\$ -	
8	Service Revenue Requirement (before Revenues)	\$850,756		\$756,890	
9	Revenue Offsets	\$41,735		\$ -	
10	Base Revenue Requirement	\$809,021		\$756,890	
11	Distribution revenue	\$809,021		\$ -	
12	Other revenue	\$41,735		\$ -	
13	Total revenue	\$850,756		\$ -	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	(\$0)	(1)	(\$756,890)	(1)

Notes (1)

Line 11 - Line 8



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Bill Impacts - Residential

Application of New Loss Factor to all applicable items

Application of new Loss Factor to Delivery Items Only

		Consumption	800 kWh							
		Charge Unit	Current Board-Approved			Proposed			Impact	
			Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1	Monthly Service Charge	monthly	\$ 18.4600	1	\$ 18.46	\$ 24.1000	1	\$ 24.10	\$ 5.64	30.55%
2	Smart Meter Rate Adder	monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	-\$ 2.50	-100.00%
3	Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
4	Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
5	Distribution Volumetric Rate	per kWh	\$ 0.0102	800	\$ 8.16	\$ 0.0137	800	\$ 10.96	\$ 2.80	34.31%
6	Low Voltage Rate Adder	per kWh	\$ 0.0012	800	\$ 0.96	\$ 0.0006	800	\$ 0.48	-\$ 0.48	-50.00%
7	Volumetric Rate Adder(s)			800	\$ -		800	\$ -	\$ -	
8	Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
9	Smart Meter Disposition Rider			800	\$ -		800	\$ -	\$ -	
10	LRAM & SSM Rate Rider	per kWh		800	\$ -	\$ 0.0015	800	\$ 1.20	\$ 1.20	
11	Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0029	800	-\$ 2.32	-\$ 0.0042	800	-\$ 3.36	-\$ 1.04	44.83%
12	Smart Meter Disposition Rider	monthly		1	\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
13	Late Payment Penalty Costs	monthly	\$ 0.2600	1	\$ 0.26	\$ -	1	\$ -	-\$ 0.26	-100.00%
14	Stranded Meters - Rate Rider	monthly		1	\$ -	\$ 0.7700	1	\$ 0.77	\$ 0.77	
15					\$ -			\$ -	\$ -	
16	Sub-Total A - Distribution				\$ 28.02			\$ 36.13	\$ 8.11	28.94%
17	RTSR - Network	per kWh	\$ 0.0057	808.523	\$ 4.61	\$ 0.0061	808.537	\$ 4.93	\$ 0.32	7.02%
18	RTSR - Line and Transformation Connection	per kWh	\$ 0.0015	808.523	\$ 1.21	\$ 0.0015	808.537	\$ 1.21	\$ 0.00	0.00%
19	Sub-Total B - Delivery (including Sub-Total A)				\$ 33.84			\$ 42.27	\$ 8.43	24.92%
20	Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	808.523	\$ 4.20	\$ 0.0052	808.537	\$ 4.20	\$ 0.00	0.00%
21	Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	808.523	\$ 1.05	\$ 0.0013	808.537	\$ 1.05	\$ 0.00	0.00%
22	Special Purpose Charge	per kWh		808.523	\$ -		808.537	\$ -	\$ -	
23	Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24	Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%
25	Energy	per kWh	\$ 0.0730	808.523	\$ 59.01	\$ 0.0730	808.537	\$ 59.01	\$ 0.00	0.00%
26					\$ -			\$ -	\$ -	
27					\$ -			\$ -	\$ -	
28	Total Bill (before Taxes)				\$ 103.95			\$ 112.39	\$ 8.43	8.11%
29	HST		13%		\$ 13.51	13%		\$ 14.61	\$ 1.10	8.11%
30	Total Bill (including Sub-total B)				\$ 117.47			\$ 127.00	\$ 9.53	8.11%
31	Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 11.75	-10%		-\$ 12.70	-\$ 0.95	8.09%
32	Total Bill (including OCEB)				\$ 105.72			\$ 114.30	\$ 8.58	8.12%
33	Loss Factor (%)	Note 1	1.07%			1.07%				

Notes:

(1): Enter existing and proposed total loss factor (Secondary Metered Customer < 5,000 kW) as a percentage.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Chapleau Public Utilities Corporation Bill Impacts - General Service < 50 kW

☑ Application of New Loss Factor to all applicable items ☐ Application of new Loss Factor to Delivery Items Only

Consumption 2000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1 Monthly Service Charge	monthly	\$ 30.0000	1	\$ 30.00	\$ 35.7300	1	\$ 35.73	\$ 5.73	19.10%
2 Smart Meter Rate Adder	monthly	\$ 2.5000	1	\$ 2.50		1	\$ -	\$- 2.50	-100.00%
3 Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
4 Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
5 Distribution Volumetric Rate	per kWh	\$ 0.0122	2000	\$ 24.40	\$ 0.0176	2000	\$ 35.20	\$ 10.80	44.26%
6 Low Voltage Rate Adder	per kWh	\$ 0.0011	2000	\$ 2.20	\$ 0.0006	2000	\$ 1.20	\$- 1.00	-45.45%
7 Volumetric Rate Adder(s)			2000	\$ -		2000	\$ -	\$ -	
8 Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
9 Smart Meter Disposition Rider	monthly		2000	\$ -		2000	\$ -	\$ -	
10 LRAM & SSM Rider			2000	\$ -	\$ -	2000	\$ -	\$ -	
11 Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0029	2000	-\$ 5.80	-\$ 0.0043	2000	-\$ 8.60	-\$ 2.80	48.28%
12 Late Payment Penalty Costs	monthly	\$ 0.5300	1	\$ 0.53	\$ -	1	\$ -	-\$ 0.53	-100.00%
13 Smart Meter Disposition Rider	monthly			\$ -	\$ 1.9800	1	\$ 1.98	\$ 1.98	
14 Stranded Meters - Rate Rider	monthly		1	\$ -	\$ 1.4000	1	\$ 1.40	\$ 1.40	
15				\$ -			\$ -	\$ -	
16 Sub-Total A - Distribution				\$ 53.83			\$ 66.91	\$ 13.08	24.30%
17 RTSR - Network	per kWh	\$ 0.0051	2021.31	\$ 10.31	\$ 0.0054	2021.34	\$ 10.92	\$ 0.61	5.88%
18 RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	2021.31	\$ 2.83	\$ 0.0014	2021.34	\$ 2.83	\$ 0.00	0.00%
19 Sub-Total B - Delivery (including Sub-Total A)				\$ 66.97			\$ 80.66	\$ 13.69	20.44%
20 Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2021.31	\$ 10.51	\$ 0.0052	2021.34	\$ 10.51	\$ 0.00	0.00%
21 Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2021.31	\$ 2.63	\$ 0.0013	2021.34	\$ 2.63	\$ 0.00	0.00%
22 Special Purpose Charge			2021.31	\$ -		2021.34	\$ -	\$ -	
23 Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24 Debt Retirement Charge (DRC)	per kWh	\$ 0.0007	2000	\$ 1.40	\$ 0.0007	2000	\$ 1.40	\$ -	0.00%
25 Energy	per kWh	\$ 0.0730	2021.31	\$ 147.56	\$ 0.0730	2021.34	\$ 147.56	\$ 0.00	0.00%
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28 Total Bill (before Taxes)				\$ 229.31			\$ 243.00	\$ 13.69	5.97%
29 HST		13%		\$ 29.81	13%		\$ 31.59	\$ 1.78	5.97%
30 Total Bill (including Sub-total B)				\$ 259.12			\$ 274.59	\$ 15.47	5.97%
31 Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 25.91	-10%		-\$ 27.46	-\$ 1.55	5.98%
32 Total Bill (including OCEB)				\$ 233.21			\$ 247.13	\$ 13.92	5.97%
33 Loss Factor	(1)		1.07%			1.07%			

Notes:

(1): See Note (1) from Sheet 10A. Bill Impacts - Residential