



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:

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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

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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	\$654,490		\$ 654,490	\$654,490
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	\$798,919			
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	\$644,340		\$ 644,340	\$644,340
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)	\$11,673			
Income taxes (grossed up)	\$13,814			
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



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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)	\$475,601	\$ -	\$475,601	\$ -	\$475,601		\$475,601
5	Total Rate Base	\$1,512,283	\$ -	\$1,512,283	\$ -	\$1,512,283		\$1,512,283

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$654,490	\$ -	\$654,490	\$ -	\$654,490		\$654,490
7	Cost of Power	\$2,516,183	\$ -	\$2,516,183	\$ -	\$2,516,183		\$2,516,183
8	Working Capital Base	\$3,170,673	\$ -	\$3,170,673	\$ -	\$3,170,673		\$3,170,673
9	Working Capital Rate % (2)	15.00%	0.00%	15.00%	0.00%	15.00%		15.00%
10	Working Capital Allowance	\$475,601	\$ -	\$475,601	\$ -	\$475,601		\$475,601


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.



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**REVENUE REQUIREMENT
WORK FORM**

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Chapleau Public Utilities Corporation

Utility Income

Line No.	Particulars	Initial Application				Per Board Decision	
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$798,919	(\$798,919)	\$ -	\$ -	\$ -	
2	Other Revenue (1)	\$41,735	(\$41,735)	\$ -	\$ -	\$ -	
3	Total Operating Revenues	\$840,654	(\$840,654)	\$ -	\$ -	\$ -	
	Operating Expenses:						
4	OM+A Expenses	\$644,340	\$ -	\$644,340	\$ -	\$644,340	
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)	\$733,066	\$ -	\$733,066	\$ -	\$733,066	
10	Deemed Interest Expense	\$38,606	(\$38,606)	\$ -	\$ -	\$ -	
11	Total Expenses (lines 9 to 10)	\$771,672	(\$38,606)	\$733,066	\$ -	\$733,066	
12	Utility income before income taxes	\$68,982	(\$802,048)	(\$733,066)	\$ -	(\$733,066)	
13	Income taxes (grossed-up)	\$13,814	\$ -	\$13,814	\$ -	\$13,814	
14	Utility net income	\$55,168	(\$802,048)	(\$746,880)	\$ -	(\$746,880)	
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	\$ -	\$ -	\$ -	\$ -	



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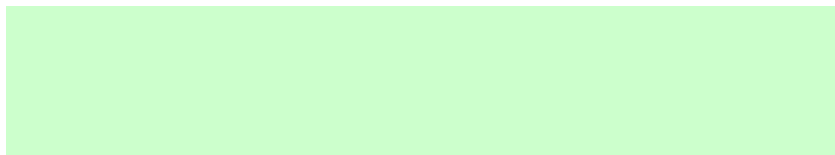
**REVENUE REQUIREMENT
WORK FORM**

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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	\$55,168		\$ -	\$ -
2	Adjustments required to arrive at taxable utility income	\$20,140		\$ -	\$20,140
3	Taxable income	<u>\$75,308</u>		<u>\$ -</u>	<u>\$20,140</u>
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$11,673		\$11,673	\$11,673
6	Total taxes	<u>\$11,673</u>		<u>\$11,673</u>	<u>\$11,673</u>
7	Gross-up of Income Taxes	<u>\$2,141</u>		<u>\$2,141</u>	<u>\$2,141</u>
8	Grossed-up Income Taxes	<u>\$13,814</u>		<u>\$13,814</u>	<u>\$13,814</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$13,814</u>		<u>\$13,814</u>	<u>\$13,814</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





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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%	\$846,878	4.41%	\$37,347
2	Short-term Debt	4.00%	\$60,491	2.08%	\$1,258
3	Total Debt	60.00%	\$907,370	4.25%	\$38,606
	Equity				
4	Common Equity	40.00%	\$604,913	9.12%	\$55,168
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$604,913	9.12%	\$55,168
7	Total	100.00%	\$1,512,283	6.20%	\$93,774
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%	\$1,512,283	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%	\$1,512,283	0.00%	\$ -

Notes

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



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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		\$178,727		\$116,568
2	Distribution Revenue	\$620,192	\$620,192	\$620,192	\$682,351
3	Other Operating Revenue	\$41,735	\$41,735	\$ -	\$ -
	Offsets - net				
4	Total Revenue	\$661,927	\$840,654	\$620,192	\$798,919
5	Operating Expenses	\$733,066	\$733,066	\$733,066	\$733,066
6	Deemed Interest Expense	\$38,606	\$38,606	\$ -	\$ -
	Total Cost and Expenses	\$771,672	\$771,672	\$733,066	\$733,066
7	Utility Income Before Income Taxes	(\$109,745)	\$68,982	(\$112,874)	\$65,853
8	Tax Adjustments to Accounting Income per 2009 PILs	\$20,140	\$20,140	\$20,140	\$20,140
9	Taxable Income	(\$89,605)	\$89,122	(\$92,734)	\$85,993
10	Income Tax Rate	15.50%	15.50%	15.50%	15.50%
11	Income Tax on Taxable Income	(\$13,889)	\$13,814	(\$14,374)	\$13,329
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	(\$95,856)	\$55,168	(\$98,500)	(\$746,880)
14	Utility Rate Base	\$1,512,283	\$1,512,283	\$1,512,283	\$1,512,283
	Deemed Equity Portion of Rate Base	\$604,913	\$604,913	\$ -	\$ -
15	Income/(Equity Portion of Rate Base)	-15.85%	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	-24.97%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	-3.79%	6.20%	-6.51%	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	-9.99%	0.00%	-6.51%	0.00%
21	Target Return on Equity	\$55,168	\$55,168	\$ -	\$ -
22	Revenue Deficiency/(Sufficiency)	\$151,024	\$0	\$98,500	\$ -
23	Gross Revenue	\$178,727 (1)		\$116,568 (1)	
	Deficiency/(Sufficiency)				

Notes:

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



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Chapleau Public Utilities Corporation Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$644,340		\$644,340	
2	Amortization/Depreciation	\$75,576		\$75,576	
3	Property Taxes	\$10,150		\$10,150	
5	Income Taxes (Grossed up)	\$13,814		\$13,814	
6	Other Expenses	\$3,000		\$3,000	
7	Return				
	Deemed Interest Expense	\$38,606		\$ -	
	Return on Deemed Equity	\$55,168		\$ -	
8	Service Revenue Requirement (before Revenues)	\$840,654		\$746,880	
9	Revenue Offsets	\$41,735		\$ -	
10	Base Revenue Requirement	\$798,919		\$746,880	
11	Distribution revenue	\$798,919		\$ -	
12	Other revenue	\$41,735		\$ -	
13	Total revenue	\$840,654		\$ -	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0 (1)	(\$746,880) (1)	(\$746,880) (1)	

Notes

(1)

Line 11 - Line 8



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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.



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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