

Chapleau Public Utilities Corp.

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September 10, 2014

Ms. K. Walli
Board Secretary
Ontario Energy Board
Suite 2701
2300 Yonge Street
Toronto, Ontario M4P 1E4

**Re: 4th Generation IRM Distribution Rate Application EB-2013-0119 –
Chapleau Public Utilities Corporation (CPUC).**

Dear Ms. Walli:

Chapleau Public Utilities Corporation (CPUC) hereby submits its application for 2014 Distribution Rates effective May 1, 2014, that includes the 2014 4th Generation IRM model, the 2014 Tax Sharing Model, the 2014 RTSR Model, the 2014 IRM Revenue to Cost Ratio Adjustment Work-Form and other documents.

Enclosed with this letter are two (2) hard copies of all documents and exhibits used to develop the 2014 distribution rates. Electronic version of all documents have been sent through the Boards e-Filing Services (RESS).

These documents are filed on behalf of Chapleau Public Utilities Corporation.

Sincerely,

Original signed by:

Peter Ioannou

Enclosure

cc: Marita Morin, Chapleau Public Utilities Corporation.

MANAGER'S SUMMARY

Chapleau Public Utilities Corporation

Application Number EB-2013-0119

Licence Number ED-2002-0528

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

AND IN THE MATTER OF an Application by Chapleau Public Utilities Corporation for 2014 electricity distribution rates, effective May 1, 2014, in accordance with the 3rd Generation Incentive Regulation Mechanism (IRM) letter issued July 17, 2013 by the Ontario Energy Board.

1. Introduction

- 1.1 Chapleau Public Utilities Corporation (CPUC) is a licensed electricity distribution business operating in the Town of Chapleau under Licence # ED-2002-0528 with special conditions in 14.3 to 14.5 in its' licence.
- 1.2 The CPUC submits this Application which includes the 2014 4th Generation Incentive Regulation Mechanism Module version 2.3, the 2014 RTSR Model V4.0, the 2014 IRM Revenue Cost Ratio Adjustments Work-form, the 2014 IRM Tax Sharing Model V1.1 and the required documentation/schedules for the calculation of just and reasonable distribution rates effective May 1, 2014 in accordance with the Filing Guidelines issued by the Ontario Energy Board ("Board") letter and dated July 17, 2013.
- 1.3 The CPUC will prorate customer consumptions with pre-May

1, 2014 consumptions at the old rates and post-May 1, 2014 consumption at the new rates.

- 1.4 The Primary contact for this application is Marita Morin.
- 1.5 CPUC proposes to place a notice in the Chapleau Express (delivered to every home) as it has the highest circulation numbers in the Town.
- 1.6 A billing error by Hydro One Networks Inc., from January 2009 to February 2013, to CPUC for their low voltage charge will require that CPUC increase their Low Voltage Service Rate per kW/kWh to their customers as of May 1, 2014 so as to alleviate the need for a large deferral variance balance in the future. Therefore CPUC request that the OEB approve new rates to the Low Voltage Service Rate per kW/kWh effective May 1, 2014.

Due to these erroneous billings CPUC has been issued an invoice by Hydro One Networks Inc. for the cost difference of \$93,387.02 (net of HST) and therefore CPUC requests the OEB's approval to enter this debit amount into the continuity schedule for Low Voltage account 1550 in column CL.

Correspondence from Hydro One is included as ATTACHMENT E.

2. Incentive Regulation Model for 2014 - ATTACHMENT A

The following summarizes the inputs and outputs of the 2014 Incentive Regulation Model.

2.1 Sheet 1 **LDC Information Sheet**

General information related to the application has been entered.

2.2 Sheet 3 **Rate Class Selection**

CPUC's most recent 2013 Board-Approved Tariff of Rates and Charges shows 7 classes listed and have been included in this sheet.

2.3 Sheet 4 **Current Tariff of Rates**

CPUC has entered all class descriptions and the applicability of rates for each class. Rate descriptions for each class are entered as they appear in the 2013 Board-Approved Tariff of Rates and Charges.

2.4 Sheet 5 **2014 Continuity Schedule**

As CPUC filed its 2013 IRM Application and has received approval to dispose of the December 31, 2011 balances therefore, the starting point on the Continuity Schedule is column BQ for the principal and column BV for the interest. The 2012 opening balances for principal and interest has been entered.

Variances between RRR and December 31, 2012 Balance (Principal and Interest) is due to rounding.

Total claim as at December 31, 2011 is a credit of \$108,948 made up as follows:

Description - Group 1 Accounts	Account Number	Amount \$ DR (CR)	Adjusted Amount \$ DR (CR)
LV Variance	1550	(15,610)	79,608
RSVA - Wholesale Market Service Charge	1580	(37,583)	(37,583)
RSVA - Retail Transmission Network Charge	1584	7,956	7,956
RSVA - Retail Transmission Connection Charge	1586	1,048	1,048
RSVA - Power (excluding Global Adjustment)	1588	(9,277)	(9,277)
RSVA - Power - Sub-Account - Global Adjustment	1589	35,401	35,401
Disposition & Recovery/Refund of Reg. Bal. (2008)	1595	135	135
Disposition & Recovery/Refund of Reg. Bal. (2009)	1595	0	0
Disposition & Recovery/Refund of Reg. Bal. (2010)	1595	(3)	(3)
Disposition & Recovery/Refund of Reg. Bal. (2011)	1595	(91,015)	(91,015)
Total All Accounts		(108,948)	(13,730)
Sub-Total (excluding Global Adjustment)		(144,349)	(39,330)
Sub-Total Global Adjustment		35,401	35,401

CPUC is required to refund customers the net amount of \$108,948 credit.

Due to the Low Voltage billing error by Hydro One Networks Inc. as identified on page 2 - 1.6 above for \$93,387.02, CPUC requests the OEB's approval to enter this debit amount into the continuity schedule for Low Voltage account 1550 in column CL. This will leave a 2013 closing debit balance of \$79,608 to that account and therefore reduce the total net amount owed to customers to a net credit of \$13,730. This is an opportune time to make this adjustment so as not to refund customers the \$108, 948 in 2014 and then collect from customers the \$91,703.52 in 2015.

This amount, for \$13,730 credit, does not meet the threshold test of \$0.001 per kWh.

No data has been entered for accounts 1521 and 1562 as these were previously dealt with.

2.5 Sheet 6

Billing Determinants for Deferral Variance Accounts

There is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data for 2012. The most recent 2012 actual is lower by 5.6% for kWh and lower by 3.1% for kW.

These reductions are due to the loss of customers of 3.7%, the installation of smart meters and implementation of TOU rates in late 2011, the continuation of CDM programs and the warmer than normal winter months, January, February and March of 2012.

CPUCs total adjustment required, of \$13,730 credit shows a threshold test of \$ 0.0005 per kWh which does not meet the Boards threshold test of \$0.001

2.6 Sheet 7

Allocation of Deferral - Variance Balances

As the threshold test has not been met this worksheet has not allocated the Group 1 Deferral/Variance account balances to the appropriate classes.

2.7 Sheet 8

Calculation of Deferral-Variance Rate Riders

As the threshold test has not been met this worksheet has not allocated the Deferral/Variance Account Rate Rider or the Global Adjustment Rate Rider balances to the appropriate classes.

2.8 Sheet 9

Revenue to Cost Ratios and GDPIPI

In the Boards determination of distribution utilities Stretch Factor Values, prepared by ``Power Systems Engineering Inc. issued in 2012, determined that

CPUCs Stretch Factor Value to be 2 and has so entered this value.

This resulted in a Price Cap Index of 0.48% to be applied to the monthly fixed charge and the distribution volumetric rate.

CPUC in its submission of the 2012 Cost of Service application it was necessary to mitigate rate increases to all classes from between 1 year and 4 years. These mitigation rate adjustments affected both fixed and variable rates.

The following table is reproduced from the 2012 Cost of Service rate application and from the 2013 IRM Rates application:

The table shows CPUCs customer classes that require adjustments to their fixed and variable rates to mitigate rate increases to 10.00% or less during the IRM application years.

Rate Class	Proposed Rates	2012	2013	2014	2015
Residential	Fixed	20.15	23.37		
	Variable	0.0135	0.0135		
GS <50 kW	Fixed	31.79	34.19		
	Variable	0.0174	0.0174		
GS >50 kW	Fixed	188.72	188.72	188.72	188.72
	Variable	3.6405	3.5834	3.5263	3.5111
Unmetered Scattered Load	Fixed	20.15	23.38	24.28	
	Variable	0.0326	0.0326	0.0326	
Sentinel Lights	Fixed	4.41	5.41	7.70	8.80
	Variable	8.6067	10.1067	13.4067	13.4067
Street Lights	Fixed	3.50	3.90	4.31	
	Variable	14.4120	18.2233	20.0394	

For CPUC's 2013 rate application the rate adjustments from 2012 to 2013 have been entered for both fixed and variable rates into columns ``C`` and ``E`` on sheet 9 of the 2013 IRM.

To apply the same method for the 2014 adjustments the above table requires to be adjusted by the 2013 Price Cap Index of 0.48% to be applied to the monthly fixed charge and the distribution volumetric rate for the remaining years 2014 and 2015. The 2013 rates below are the current rates.

Rate Class	Proposed Rates	2012	2013	2014	2015
Residential	Fixed	20.15	23.38		
	Variable	0.0135	0.0136		
GS <50 kW	Fixed	31.79	34.35		
	Variable	0.0174	0.0175		
GS >50 kW	Fixed	188.72	189.63	189.63	189.63
	Variable	3.6405	3.6006	3.5432	3.5280
Unmetered Scattered Load	Fixed	20.15	23.49	24.40	
	Variable	0.0326	0.0328	0.0328	
Sentinel Lights	Fixed	4.41	5.44	7.74	8.84
	Variable	8.6067	10.1552	13.4711	13.4711
Street Lights	Fixed	3.50	3.92	4.33	
	Variable	14.4120	18.3108	20.1356	

Rate adjustments (difference), between 2013 and 2014, to be made to sheet 9 "Revenue to Cost Ratios and GDPIPI" are the following:

Rate Class	Fixed Charge	Variable Rate
GS >50 kW	0.00	(0.0574)
Unmetered Scattered Load	0.91	0.00
Sentinel Lights	2.30	3.3159
Street Lights	0.41	1.8248

The above rate adjustments, from 2013 to 2014, have been entered for both fixed and variable rates into columns ``C`` and ``E`` on sheet 9 of the 2014 IRM.

2.9 Sheet 10 **Other Charges and Loss Factor**

Other Charges and Loss Factors as found in CPUCs most recent (2013) Board-Approved Tariff Schedule have been entered.

2.10 Sheet 11 **Proposed Rates**

This sheet is the result of all adjustments made to CPUCs rates including the current applicable rates for RTSR - Network and RTSR - Connection.

CPUC has indicated on page 2 item 1.6 above that a billing error by Hydro One Networks Inc. for the Low Voltage charge will require CPUC to increase their Low Voltage Service Rate per kW/kWh to their customers as of May 1, 2014 so as to alleviate the need for a large deferral variance balance in the future.

The following information has been extracted from Attachment E to calculate new rates for the Low Voltage Service Rate to all classes. These show the true annual costs for CPUCs cost for Low Voltage charge.

YEAR	Amount Billed	Amount Should Be	Adjustment Amount
2009	1,861.15	18,113.22	16,252.07
2010	2,190.53	20,308.96	18,118.43
2011	3,896.34	28,616.89	24,720.55
2012	3,442.44	31,206.55	27,764.11
Jan. & Feb. 2013	497.11	7,028.97	6,531.86
TOTAL	11,887.57	105,274.59	93,387.02

Based on the above true annual costs, CPUC used the 2012 cost to calculate new Low Voltage Service Rates for all classes as follows;

Customer Classes	Billing Determinants	2012 Board Approved Volumetric Forecast			2012 Actual	2014 Proposed	Current
		Number of Customers	kWh	kW	Low Voltage Charge	Service Rate	Service Rate
Residential	kWh	1,133	14,574,912		\$ 16,351	\$ 0.0011	\$ 0.0006
General Service <50 kW	kWh	161	5,255,040		\$ 5,895	\$ 0.0011	\$ 0.0006
General Service >50 kW	kW	14	7,658,952	19,530	\$ 8,592	\$ 0.4399	\$ 0.2256
Unmetered Scattered Load	kWh	6	7,272		\$ 8	\$ 0.0011	\$ 0.0006
Sentinel Lighting	kW	23	25,944	66	\$ 29	\$ 0.4410	\$ 0.2261
Street Lighting	kW	341	294,624	780	\$ 331	\$ 0.4237	\$ 0.2173
Total		1,678	27,816,744	20,376	\$ 31,206		

Therefore CPUC request that the OEB approve new rates for the Low Voltage Service Rate per kW/kWh effective May 1, 2014.

The above rates have been entered in sheet 11 "Proposed Rates".

2.11 Sheet 12 **Summary Sheet**

The summary sheet shows the class by class comparison of the current and proposed rate.

2.12 Sheet 13 **Final Tariff Schedule**

CPUC requests that this schedule of rates and other charges be approved.

2.13 Sheet 14 **Bill Impacts**

The following table shows bill impacts with the basis for comparison being Time-Of-Use before taxes.

Load Factors used for the kW customer classes are:

- GS >50kW 52.12%
- Sentinel Lights 59.25%
- Street Lights 51.16%

Customer Class/kW&kWh Consumptions	Amount \$	%
Residential		
100	(0.17)	(0.42)
250	(0.58)	(1.00)
500	(1.28)	(1.43)
800	(2.11)	(1.67)
1000	(2.66)	(1.76)
1063 Average Consumption	(2.84)	(1.79)
1500	(3.83)	(1.91)
2000	(5.44)	(1.98)
GS <50 kW		
1000	(1.51)	(0.91)
2000	(3.19)	(1.09)
2696 Average Consumption	(4.35)	(1.15)
5000	(8.21)	(1.23)
10000	(16.58)	(1.28)
15000	(24.95)	(1.29)
GS >50kW		
60 kW - 30000 kWh	(11.46)	(0.40)
100 kW - 60000 kWh	(19.70)	(0.43)
115 kW - 45192 Average Consumption	(22.79)	(0.43)
150 kW - 75000 kWh	(30.00)	(0.44)
200 kW - 110000 kWh	(40.31)	(0.45)
Unmetered Scattered Load		
50	(0.17)	(0.54)
100 Average Consumption	(1.37)	(3.54)
150	(2.57)	(5.57)
Sentinel Lights		
.15 kW - 65 kWh	2.21	15.35
.23 kW - 94 kWh Average Consumption	2.14	11.23
1.00 kW 250 kWh	1.45	2.28
Street Lights		
.19 kW - 72 kWh Average Consumption	0.08	1.00
65 kW - 24550 kWh Total Consumption	40.31	1.49

Most customer impacts are negative due to the elimination or the end of the following Rate Riders:

- Disposition of Global Adjustment Sub-Account for non RPP Customers only - effective until November 30, 2013.
- Recovery of Lost Revenue Adjustment Mechanism (LRAM) - effective until November 30, 2013.
- Recovery of Foregone Revenue - effective until April 30, 2014.

Summary

Changes made to the Incentive Regulation Mechanism (IRM) for 2014 are the following:

- Rates generated by the 2014 RTSR Model Work-Form have been entered into the 2014 IRM Rate Generator, Sheet 11 "Proposed Rates", column I.
- New Low Voltage Service Rates calculated for all classes have been entered in sheet 11 "Proposed Rates" column I.
- The additional cost of \$93,387.02 for the Low Voltage charge from Hydro One Networks Inc., has been entered into the continuity schedule for Low Voltage, account 1550 in column CL.

3. 2014 RTSR Model Work-Form - ATTACHMENT B

The following summarizes the inputs and outputs of the 2014 RTSR Model Work-Form.

3.1 Sheet 1 **LDC Information Sheet**

General information related to the application has been entered

3.2 Sheet 3 **Rate Classes**

The appropriate customer rate classes and the RTS Network and Connection rates as they appear in the most recent Board-Approved (2013) Tariff of Rates and Charges have been entered.

3.3 Sheet 4 **RRR Data**

The most recent 2012 reported RRR non-loss adjusted billing determinants have been entered

3.4 Sheet 5 **UTRs and Sub-Transmission**

The Uniform Transmission Rates effective January 1, 2014 have been entered. There are no changes to the Hydro One Sub-Transmission Rates from 2013.

3.5 Sheet 6 **Historical Wholesale**

Billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet 4 have been entered.

CPUC does not have Transformation Connection rates.

- 3.5 Sheet 7 **Current Wholesale**
- This sheet calculates the expected billing when current 2013 Uniform Transmission Rates are applied against historical 2012 transmission units.
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- 3.5 Sheet 8 **Forecast Wholesale**
- This sheet calculates the expected billing when forecasted 2014 Uniform Transmission Rates are applied against historical 2012 transmission units.
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- 3.5 Sheet 9 **Adjusted Network to Current Wholesale**
- This sheet re-aligns the current RTS Network Rates to recover current wholesale network costs.
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- 3.5 Sheet 10 **Adjusted Connection to Current Wholesale**
- This sheet re-aligns the current RTS Connection Rates to recover current wholesale network costs.
-
- 3.5 Sheet 11 **Adjusted Network to Forecast Wholesale**
- This sheet updates the re-align RTS Network Rates to recover forecast wholesale network costs.
-
- 3.5 Sheet 12 **Adjusted Connection to Forecast Wholesale**
- This sheet updates the re-align RTS Connection Rates to recover forecast wholesale network costs.

3.5 Sheet 13 **Final 2013 RTS Rates**

CPUC has entered the following rates generated by the 2013 RTSR Model Work-Form into the 2013 IRM Rate Generator, Sheet 11 "Proposed Rates", column "G" for all customer classes.

Rate Class	Unit	Proposed RTSR Network	Proposed RTSR Connection
Residential	kWh	\$0.0066	\$0.0015
GS <50 kW	kWh	\$0.0059	\$0.0015
GS >50 kW	kW	\$2.4401	\$0.5621
Unmetered Scattered Load	kWh	\$0.0059	\$0.0015
Sentinel Lights	kW	\$1.8497	\$0.4437
Street Lights	kW	\$1.8404	\$0.4346

4. 2013 IRM Tax Sharing Model - ATTACHMENT C

The following summarizes the inputs and outputs of the 2014 IRM Tax Sharing Model.

- 4.1 Sheet 1 **LDC Information Sheet**

General information related to the application has been entered.

- 4.2 Sheet 3 **Re-Based Bill Determinants & Rates**

CPUC's 2013 Base Monthly Fixed Charge and Distribution Volumetric Charge have been entered in this sheet together with the Re-Based Customers, Connections and the Re-Based Billed kWh and kW for each customer class .

- 4.3 Sheet 4 **Re-Based Revenue From Rates**

This sheet has calculated the Re-Based Revenue from Rates.

- 4.4 Sheet 5 **Z Factor Tax Changes**

All required inputs from CPUCs 2012 Cost of Service Application have been entered resulting in no incremental costs/savings.

- 4.5 Sheet 6 **Calculation of Tax Change Rate Rider Variance**

As there were no incremental costs/savings, there is no Rate Rider for Tax Change.

5. **2013 IRM Revenue to Cost Ratio Adjustment Work-Form - ATTACHMENT D**

All required entries have been made to the 2014 IRM Revenue to Cost Ratio Adjustment Work-Form however this model does not recognize mitigation changes to both fixed and variable rates that were necessary to reduce increases to less than 10.00% per year to various customer classes.

During CPUCs 2012 Cost of Service Application changes were required to Revenue to Cost Ratios for the GS >50 kW, Sentinel Light and the Street Light classes coupled with the revenue deficiency adjustments to all customer classes, necessitated mitigation to all of CPUCs customer classes and submitted as evidence the following tables to the Board.

This table, also submitted to the Board in CPUCs 2013 IRM Rate Application, shows CPUCs customer classes that required revenue to cost ratio adjustments during the IRM application years 2013 to 2015.

		Proposed Revenue Realignment				Total Class Adjustment
		2012	2013	2014	2015	
General Service >50 kW Revenue Requirement CA Model Line 40 from Sheet 01	78,675.00					(3,610.00)
Annual Adjustments to Revenue-to-Cost Ratios	-	98,020.00 (1,105.08)	96,914.92 (1,105.08)	95,809.83 (1,105.08)	94,704.75 (294.75)	
Proposed Revenue	98,020.00	96,914.92	95,809.83	94,704.75	94,410.00	
Revenue-to-Cost Ratios	124.59%	123.18%	121.78%	120.37%	120.00%	
Sentinel Lights Revenue Requirement CA Model Line 40 from Sheet 01	4,363.00					1,179.00
Annual Adjustments to Revenue-to-Cost Ratios	-	2,378.00 294.75	2,672.75 294.75	2,967.50 294.75	3,262.25 294.75	
Proposed Revenue	2,378.00	2,672.75	2,967.50	3,262.25	3,557.00	
Revenue-to-Cost Ratios	54.50%	61.26%	68.02%	74.77%	81.53%	
Street Lights Revenue Requirement CA Model Line 40 from Sheet 01	43,055.00					2,431.00
Annual Adjustments to Revenue-to-Cost Ratios	-	32,667.00 810.33	33,477.33 810.33	34,287.67 810.33	0	
Proposed Revenue	32,667.00	33,477.33	34,287.67	35,098.00		
Revenue-to-Cost Ratios	75.87%	77.75%	79.64%	81.52%		
Total Adjustment						-

These tables also submitted to the Board in CPUCs 2013 IRM Rate Application, show the proposed rates, rate mitigation and loss of revenues to all customer classes using average customer consumptions.

General Service >50 kW Average Consumption (115.0 kW 45,192 kWh) Number of Customers - 14		Current Rates 2011	Proposed Rates				Total
			2012	2013	2014	2015	
Proposed Rates	Fixed	188.72	188.72	188.72	188.72	188.72	
Proposed Rates	Variable	2.6064	3.6405	3.5834	3.5263	3.5111	
Total Bill (Before Taxes & Foregone Rev RR) From Appendix A		5,438.54	4,848.32	4,841.75	4,835.19	4,833.44	
Rate Rider - Foregone Revenue From Appendix A		-	53.95	53.95	-	-	
Total Bill (Before Taxes) From Appendix A		5,438.54	4,902.27	4,895.70	4,835.19	4,833.44	
Annual Increase (Decrease)			-9.86%	-0.13%	-1.24%	-0.04%	
Revenue Change due to Revenue Realignment	Fixed		-	-	-	-	
	Variable		(1,105.46)	(1,105.46)	(1,105.46)	(294.27)	
							(3,610.64)

Sentinel Lights Average Consumption (0.2391 kW 93.18 kWh) Number of Customers/Connections - 23 Total kW - 66		Current Rates 2011	Proposed Rates				Total
			2012	2013	2014	2015	
Proposed Rates	Fixed	4.41	4.41	5.41	7.70	8.80	
Proposed Rates	Variable	6.7270	8.6067	10.1067	13.4067	13.4067	
Total Bill (Before Taxes & Foregone Rev RR) From Appendix A		14.69	14.81	16.17	18.76	20.36	
Rate Rider - Foregone Revenue From Appendix A		-	1.11	1.11	-	-	
Total Bill (Before Taxes) From Appendix A		14.69	15.92	17.28	18.76	20.36	
Annual Increase (Decrease)			8.37%	8.54%	8.56%	8.53%	
Gain (Loss) of Revenue	Fixed		(504.85)	(935.64)	(303.60)	-	
	Variable		(132.00)	(217.80)	-	-	
Loss of Revenue			(636.85)	(1,153.44)	(303.60)	-	
Gain (Loss) of Revenue due to Revenue Realignment			294.75	294.75	294.75	294.75	
Net Loss of Revenue			(342.10)	(858.69)	(8.85)	294.75	(914.89)

General Service <50 kW Average Consumption 2696 kWh Number of Customers - 161		Current Rate 2011	Proposed Rates				Total
			2012	2013	2014	2015	
Proposed Rates	Fixed	30.00	31.79	34.19			
	Variable	0.0122	0.0174	0.0174			
Total Bill (Before Taxes & Foregone Rev RR) From Appendix A		314.72	332.17	334.57			
Rate Rider - Foregone Revenue From Appendix A		-	7.28	7.28			
Total Bill (Before Taxes) From Appendix A		314.72	339.45	341.85			
Annual Increase (Decrease)			7.86%	0.71%			
Gain (Loss) of Revenue	Fixed		(1,932.00)				
	Variable		-				
Loss of Revenue			(1,932.00)				

Unmetered Scattered Load Average Consumption 100.125 kWh Number of Customers - 6		Current Rate 2011	Proposed Rates				Total
			2012	2013	2014	2015	
Proposed Rates	Fixed	20.13	20.15	23.38	24.28		
	Variable	0.0125	0.0326	0.0326	0.0326		
Total Bill (Before Taxes & Foregone Rev RR) From Appendix A		30.89	31.42	34.65	38.06		
Rate Rider - Foregone Revenue From Appendix A		-	2.51	2.51	-		
Total Bill (Before Taxes) From Appendix A		30.89	33.93	37.16	38.06		
Annual Increase (Decrease)			9.84%	9.52%	2.42%		
Gain (Loss) of Revenue	Fixed		(123.90)	(64.80)	-		
	Variable		-	-	-		
Loss of Revenue			(123.90)	(64.80)	-		

Street Lights		Current Rate 2011	Proposed				Total
			2012	2013	2014	2015	
Average Consumption (0.1889 kW - 71.37 kWh)							
Number of Customers/Connections - 341							
Proposed Rates	Fixed	3.10	3.50	3.90	4.31		
Proposed Rates	Variable	14.4120	14.4120	18.2233	20.0394		
Total Bill (Before Taxes & Foregone Rev RR) From Appendix A		12.55	12.85	13.97	14.73		
Rate Rider - Foregone Revenue From Appendix A		-	0.74	0.74	-		
Total Bill (Before Taxes) From Appendix A		12.55	13.59	14.71	14.73		
Annual Increase (Decrease)			8.29%	8.24%	0.14%		
Gain (Loss) of Revenue	Fixed		(1,381.05)	(1,677.72)	-		
	Variable		(1,812.49)	(1,403.85)	-		
Loss of Revenue			(3,193.54)	(3,081.57)	-		
Gain (Loss) of Revenue due to Revenue Realignment			810.33	810.33	810.33		
Net Loss of Revenue			(2,383.21)	(2,271.23)	810.33		(3,844.11)

Residential		Current Rate 2011	Proposed Rates				Total
			2012	2013	2014	2015	
Average Consumption 1063 kWh							
Number of Customers - 1133							
Proposed Rates	Fixed	18.46	20.15	23.37			
Proposed Rates	Variable	0.0102	0.0135	0.0135			
Total Bill (Before Taxes & Foregone Rev RR) From Appendix A		130.94	136.88	140.10			
Rate Rider - Foregone Revenue From Appendix A		-	3.40	3.40			
Total Bill (Before Taxes) From Appendix A		130.94	140.28	143.50			
Annual Increase (Decrease)			7.13%	2.30%			
Gain (Loss) of Revenue	Fixed		(18,241.30)				
	Variable		-				
Loss of Revenue			(18,241.30)				

This table, also submitted to the Board in CPUCs 2013 IRM Rate Application, summarizes CPUCs customer classes that require adjustments to their fixed and variable rates to mitigate rate increases to 10.00% or less during the IRM application years. This table is also reproduced on page 7 above, under item 2.8, Sheet 9 "Revenue to Cost Ratios and GDPIPI".

Rate Class	Proposed Rates	2012	2013	2014	2015
Residential	Fixed	20.15	23.37		
	Variable	0.0135	0.0135		
GS <50 kW	Fixed	31.79	34.19		
	Variable	0.0174	0.0174		
GS >50 kW	Fixed	188.72	188.72	188.72	188.72
	Variable	3.6405	3.5834	3.5263	3.5111
Unmetered Scattered Load	Fixed	20.15	23.38	24.28	
	Variable	0.0326	0.0326	0.0326	
Sentinel Lights	Fixed	4.41	5.41	7.70	8.80
	Variable	8.6067	10.1067	13.4067	13.4067
Street Lights	Fixed	3.50	3.90	4.31	
	Variable	14.4120	18.2233	20.0394	