



January 20, 2014
Ontario Energy Board P.O.
Box 2319 27th Floor
2300 Yonge Street Toronto,
Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2013-0122-2014 Cost of Service Application

Revised Draft Rate Order

Dear Ms. Walli,

Cooperative Hydro Embrun Inc. acknowledges receipt of the Ontario Energy Board's Decision and Order dated December 23, 2013 and thus submits its Draft Rate Order for 2014 Distribution Rates effective January 1, 2014. A Draft Rate Order was submitted to the Board on January 9th. This revised Draft Rate Order contains the following components.

- Draft Rate Order Summary
- Appendices A through M
 - Appendix A - Tariff of Rates and Charges
 - Appendix B – Bill Impacts
 - Appendix C – 2012-2014 Continuity Schedule
 - Appendix D – Summary of OM&A
 - Appendix E – Pass-Through Charges
 - Appendix F - Calculation of Deferral and Variance Rate Rider
 - Appendix G - LRAM calculations
 - Appendix H – Stranded Meter Rate Rider calculations
 - Appendix J – CDM adjusted Load Forecast
 - Appendix K – Final Load Forecast
 - Appendix L – Cost Allocation
 - Appendix M - Rate Design

Excel versions of;

- EB-2013-0122 CHE 2014 DRO 2014 RTSR MODEL_V4 0_ rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO Cost Allocation Model V3 rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO EDDVAR_Continuity_Schedule V2.2 rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO IncomeTax PILs Workform rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO Load Forecast Worksheet rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO OEB Appendices rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO Rev_Reqt_Work_Form rev Jan 15 2014
- EB-2013-0122 CHE 2014 DRO Final 2012 Results- OPA (PDF)
- EB-2013-0122 Current tariff sheet with proposed changes rev Jan 15 2014

This document is being filed pursuant to the Board's e-Filing Services. In order to reduce the carbon footprint, hard copies of these documents will be provided upon request.

Should there be any questions, please do not hesitate to contact Mr Benoit Lamarche at the contact information provided below.

Yours truly,



Benoit Lamarche, General Manager
Cooperative Hydro Embrun
703 Notre Dame Rue Russell, ON
(613) 443-5110

INTRODUCTION

Cooperative Hydro Embrun Inc. ("CHEI" or the "Applicant") filed its 2014 rebasing application (the "Application") on June 14, 2013. CHEI requested approval of its proposed distribution rates and other charges effective January 1, 2014. The Application was based on a future test year cost of service methodology.

Cooperative Hydro Embrun submits this Manager Summary accompanied by a Tariff of Rates and Charges for rates effective January 1, 2014. All excel versions of the supporting models are being filed in conjunction with this draft rate order.

In the following Manager Summary, Cooperative Hydro Embrun presents a brief review of Board's decision and how Cooperative Hydro Embrun has complied and implemented the Board's rulings. The summary follows the same format as the decision and is presented as follows;

The Issues

- 1) Alignment of Rate Year with Fiscal Year and Effective Date for Rates;
- 2) Rate Base and Capital Expenditures;
 - a. Capital Expenditure;
 - b. Working Capital Allowance;
 - c. Green Energy Act Plan;
- 3) Operating Revenues
 - a. Customer Count
 - b. Load Forecast;
- 4) Cost of Capital;
- 5) Operating Expenses;
- 6) Cost Allocation and Rate Design;
 - a. Cost Allocation;
 - b. Monthly Service Charges ("MSC");
 - c. Retail Transmission Service Rates ("RTSR");
 - d. Low Voltage Charges;
- 7) Deferral and Variance Accounts.
 - a. Balances Proposed for Disposition;

- b. Disposition of Account 1508: Sub Accounts OEB Cost Assessments and Pension
;Contributions and Account 1556, Smart Meter OM&A Variance;
- c. Account 1576, Accounting Changes under CGAAP;
- d. Lost Revenue Adjustment Mechanism ("LRAM");

1) ALIGNMENT OF RATE YEAR WITH FISCAL YEAR AND EFFECTIVE DATE FOR RATES

Cooperative Hydro Embrun acknowledges the Board acceptance of CHEI's requested to align its rate year with its fiscal year and make its 2014 rates effective on January 1, 2014. CHEI appreciates the Board's support in helping to reduce the utility's administrative and accounting cost burdens.

2) RATE BASE AND CAPITAL EXPENDITURES:

a) Rate Base / Capital Expenditure

Cooperative Hydro Embrun acknowledges the Board acceptance of the utility proposed capital expenditures of \$474,595 and Rate Base with adjustments to reflect the Board's findings. The resulting Rate Base is shown below.

2014 Rate Base

Particulars	Test Year 2014 (NewCGAAP)	
Test Year Net Fixed Asset Opening Balance	\$2,201,600	
Test Year Net Fixed Asset Closing Balance	\$2,543,766	
Average Balance		\$2,372,683
Allowance for Working Capital		\$535,243
Total Rate Base		\$2,907,927

Please note that CHEI has made an additional downwards adjustment to Rate Base. In its reply submission, CHEI committed to update as part of the Draft Rate Order a discrepancy which stated that the depreciation expense related to stranded meters was understated by \$3,163. When CHEI tested and proposed this specific adjustment, it inadvertently omitted to add the depreciation expense of \$3,163 in 2012 which resulted in an overstatement of the Net Book Value. As a result, CHEI also overstated its proposed Rate Base which was incorrect. The specifics are shown below.

As filed in the original application

2012 Continuity Schedule

OEB	Description	Cost				Accumulated Depreciation				Net Book Value
		Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
1860	Meters	79,072	0	79,072	0	32,985	0	32,985	0	0
2014 Net Book Value						\$2,017,237				
Rate Base						\$2,882,427				

Adjustment as proposed by CHEI's Response to IRs and Reply Submissions.

2012 Continuity Schedule

OEB	Description	Cost				Accumulated Depreciation				Net Book Value
		Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
1860	Meters	79,072	0	79,072	0	32,985	0	36,148	3,163	3,163
2014 Net Book Value						\$2,020,400				
Rate Base						\$2,885,590				

Corrected adjustment

2012 Continuity Schedule

OEB	Description	Cost				Accumulated Depreciation				Net Book Value
		Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
1860	Meters	79,072	0	79,072		32,985	3,163	36,148	0	0
2014 Net Book Value						\$2,017,237				
Rate Base						\$2,882,427				

The error was rectified in the continuity schedules and rate design calculations. The continuity schedules for 2012 to 2014 are presented at Appendix C.

b) **Working Capital Allowance;**

Cooperative Hydro Embrun acknowledges the Board acceptance of the utility's use of the 13% allowance approach. The WCA was adjusted to reflect the Board's findings related to Cost of Power/Power Supply Expense. The proposed Working Capital Allowance for 2014 is in the amount of \$535,243.

2014 Allowance for Working Capital

Particulars	Test Year 2014 (CGAAP)
Controllable Expenses	\$556,279
Cost of Power/Power Supply Expense	\$3,560,978
Working Capital Base	\$4,117,257
Working Capital Rate %	13%
Working Capital Allowance	\$535,243

c) Green Energy Act Plan

In accordance with the Decision, Cooperative Hydro Embrun commits to filing a revised GEA plan along with the OPA letter of approval as soon as possible.

3) OPERATING REVENUE:

a) Customer Count Forecast

Cooperative Hydro Embrun acknowledges the Board acceptance of the customer count forecast with alignment to correspond to the accepted capital expenditure budget based on 250 units. CHEI has updated its rate design calculations to use a total of 2,248 customers in 2014.

Load Forecast

Cooperative Hydro Embrun also acknowledges the Board acceptance of its proposed load forecast methodology. The revised load forecast is based on a weather adjusted and CDM adjusted load forecast of 32,098,871kWh, 13,655 kW and a year-end customer count of 2,248. CHEI has updated its rate design calculation to reflect the decision. CHEI also acknowledges the Board agreement with a CDM adjustment of 58,322 kWh. Appendix J show the details of the CDM adjustments while Appendix K shows the final CDM adjusted load forecast.

4) COST OF CAPITAL:

Cooperative Hydro Embrun confirms that all rate design calculations and excel models filed in conjunction with this DRO reflects the most recent parameters.

5) OPERATING, MAINTENANCE & ADMINISTRATION EXPENSES ("OM&A");

Cooperative Hydro Embrun acknowledges the acceptance of its proposed 2014 OM&A cost of \$556,279.

6) COST ALLOCATION AND RATE DESIGN:

a) Cost Allocation:

Cooperative Hydro Embrun acknowledges the Board statement that it will not require the utility to change its cost allocation to reflect weighting factors different than what was applied for in its pre-filed evidence.

Cooperative Hydro Embrun also acknowledges the Board's decision to reduce to the upper end of the Board's respective policy range the GS<50 kW, GS>50 kW and Unmetered Scattered Load. As instructed, CHEI has calculated a "tandem" increase in the revenue-to-cost ratios for the Residential and Street Lighting classes. The ratio for the Street Lighting was moved to the same level as the Residential rate class.

Cooperative Hydro Embrun is filing its revised Cost Allocation model in conjunction with this Draft Rate Order. Details of the revised Revenue to Cost Ratio can be found at Appendix L and details of the Rate Design can be found at Appendix M.

b) Monthly Service Charges ("MSC"):

Cooperative Hydro Embrun acknowledges the Board decision to maintain the utility's fixed to variable split at existing rates. Appendix M shows that CHEI used the calculated rates at current split.

c) Retail Transmission Service Rates ("RTSR"):

Cooperative Hydro Embrun has updated its RTSR to used V 4.0 of the Board model. The resulting rates are shown below.

Transmission - Network

(loss adjusted)

	Bridge Year 2013			Test Year 2014		
Customer						
Class Name	Volume	Rate	Amount	Volume	Rate	Amount
Residential	20,929,014	0.0069	\$144,410	23,771,263	0.0073	\$173,530
General Service < 50 kW	5,123,503	0.0064	\$32,790	5,390,531	0.0068	\$36,656
General Service > 50 to 4999 kW	12,607	2.5726	\$32,433	12,633	2.7179	\$34,335
Unmetered Scattered Load	97,685	0.0064	\$625	97,505	0.0068	\$663
Street Lighting	1,000	1.9403	\$1,940	1,023	2.0499	\$2,096
MicroFit						
TOTAL	26,163,808		\$212,199	29,272,954		\$247,280

Transmission - Connection

(loss adjusted)

	Bridge Year 2013			Test Year 2014		
Customer						
Class Name	Volume	Rate	Amount	Volume	Rate	Amount
Residential	20,929,014	0.0052	\$108,831	23,771,263	0.0052	\$123,611
General Service < 50 kW	5,123,503	0.0046	\$23,568	5,390,531	0.0046	\$24,796
General Service > 50 to 4999 kW	12,607	1.8286	\$23,053	12,633	1.8369	\$23,205
Unmetered Scattered Load	97,685	0.0046	\$449	97,505	0.0046	\$449
Street Lighting	1,000	1.4136	\$1,414	1,023	1.4200	\$1,452
MicroFit						
TOTAL	26,163,808		\$157,315	29,272,954		\$173,513

d) Low Voltage Charges; and

Cooperative Hydro Embrun acknowledges the Board acceptance of CHEI's proposed low voltage in the amount of 56,000.

e) Loss Factors.

Cooperative Hydro Embrun acknowledges the Board acceptance of its proposed loss factor of 1.0662.

7) DEFERRAL AND VARIANCE ACCOUNTS:

a) Balances Proposed for Disposition;

With the exception of the balances in Accounts 1508, 1556, 1576, the Board approved the disposition of the Group 1 and Group 2 deferral and variance account principal amounts as at December 31, 2012 and the forecasted interest through December 31, 2013 over a one year period. The revised Group 1 and 2 Deferral and Variance Account Balances are shown below.

Account	Acct Number	Balance
LV Variance Account	1550	21,141
RSVA - Wholesale Market Service Charge	1580	(23,233)
RSVA - Retail Transmission Network Charge	1584	(2,598)
RSVA - Retail Transmission Connection Charge	1586	2,056
RSVA - Power (excluding Global Adjustment)	1588	(21,435)
RSVA - Global Adjustment	1589	(8,133)
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(111,894)
Total of Group 1 Accounts (excluding 1589)		(135,963)
Total of Group 2 Accounts		0
Total of Account 1562 and Account 1592		0
LRAM Variance Account (Enter dollar amount for each class)	1568	3,855
Total Balance Allocated to each class (excluding 1589)		(131,593)
Total Balance Allocated to each class from Account 1589		(8,133)
Accounting Changes Under CGAAP Balance + Return Component	1576	(39,272)
Total Balance Allocated to each class for Accounts 1575 and 1576		(39,272)

b) Disposition of Account 1508: Sub Accounts OEB Cost Assessments and Pension Contributions and Account 1556, Smart Meter OM&A Variance

Cooperative Hydro Embrun acknowledges the Board decision to disallow the recovery of past costs in relation to a period for which the rates were already set on a final basis. The

balances of \$593 and \$673 for account 1508 and the balance of \$165,834 in account 1556 have been removed from the EDDVAR model.

c) Account 1576. Accounting Changes under CGAAP

Cooperative Hydro Embrun acknowledges the Board's direction to dispose of the credit balance of \$39,272 in Account 1576 over a two-year period, in accordance with the most recent requirements. The EDDVAR model filed in conjunction with this Draft Rate Order shows that the balance has been included in the determination of the DVA rate rider.

d) Lost Revenue Adjustment Mechanism ("LRAM"):

Cooperative Hydro Embrun has revised its LRAM calculations to include 2011 CDM savings in 2011 and incorporate its 2012 Final OPA Results but excludes 2011 persisting savings in 2012. The revised LRAM recovery is in the amount of \$3,855. The OPA 2012 final results are being filed in conjunction with this DRO. Supporting documentation can be found at Appendix G. The disposition has been calculated over a period of one year.

~ Respectfully submitted ~

APPENDICES

Appendix A - Tariff of Rates and Charges

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Summary of Tariff Sheet

Current Rates		
Residential	rate	Connection Type
Service Charge	\$13.70	\$
Distribution Volumetric Rate	\$0.0128	kWh
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service application	\$1.44	\$
Rate Rider For Smart Metering Entity Charge - effective until October 31, 2018	\$0.79	\$
Low Voltage Service Rate	\$0.0014	kWh
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2014	-\$0.0021	kWh
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$0.0014	kWh
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM) – effective until April 30, 2014	\$0.0004	kWh
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until April 30, 2015	-\$0.0080	kWh
Retail Transmission Rate – Network Service Rate	\$0.0069	kWh
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$0.0052	kWh
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

General Service < 50 kW		
	rate	Connection Type
Service Charge	\$20.34	\$
Distribution Volumetric Rate	\$0.0168	kWh
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service application	\$4.20	\$
Rate Rider For Smart Metering Entity Charge - effective until October 31, 2018	\$0.79	\$
Low Voltage Service Rate	\$0.0013	kWh
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2014	-\$0.0021	kWh
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$0.0014	kWh
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until April 30, 2015	-\$0.0008	kWh
Retail Transmission Rate – Network Service Rate	\$0.0064	kWh
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$0.0046	kWh
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

Proposed Rates		
Residential	rate	Connection Type
Service Charge	\$14.56	\$
Distribution Volumetric Rate	\$0.0136	kWh
	\$0.79	\$
Low Voltage Service Rate	\$0.0018	kWh
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until December 31, 2015	-\$0.0046	kWh
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until December 31, 2015 Applicable only for Non-RPP Customers	-\$0.0014	kWh
Disposition of account 1576 - effective until December 31, 2015	-\$0.0007	kWh
Stranded Meter Rate Rider	\$0.8122	\$
Retail Transmission Rate – Network Service Rate	\$0.0073	kWh
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$0.0052	kWh
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0011	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

General Service < 50 kW		
	rate	Connection Type
Service Charge	\$16.98	\$
Distribution Volumetric Rate	\$0.0140	kWh
Rate Rider For Smart Metering Entity Charge - effective until October 31, 2018	\$0.79	\$
Low Voltage Service Rate	\$0.0016	kWh
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until December 31, 2015	-\$0.0044	kWh
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until December 31, 2015 Applicable only for Non-RPP Customers	-\$0.0014	kWh
Disposition of account 1576 - effective until December 31, 2015	-\$0.0007	
Stranded Meter Rate Rider	\$0.7452	\$
Retail Transmission Rate – Network Service Rate	\$0.0068	kWh
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$0.0046	kWh
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0011	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

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Summary of Tariff Sheet

General Service > 50 to 4999 kW	rate	Connection Type
Service Charge	\$245.27	\$
Distribution Volumetric Rate	\$4.5445	kW
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service application	\$14.30	kW
Low Voltage Service Rate	\$0.4778	kW
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2014	-\$0.7109	kW
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$0.4834	kW
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until April 30, 2014	-\$0.2605	kW
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM) – effective until April 30, 2014	\$0.0284	kW
Retail Transmission Rate – Network Service Rate	\$2.5726	kW
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$1.8286	kW
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

General Service > 50 to 4999 kW	rate	Connection Type
Service Charge	\$189.25	\$
Distribution Volumetric Rate	\$3.5066	kW
Low Voltage Service Rate	\$0.5928	kW
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until December 31, 2015	-\$1.5033	kW
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until December 31, 2015 Applicable only for Non-RPP Customers	-\$0.4751	kW
Disposition of account 1576 - effective until December 31, 2015	-\$0.2319	
		\$
Retail Transmission Rate – Network Service Rate	\$2.7179	kW
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$1.8369	kW
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

Unmetered Scattered Load	rate	Connection Type
Service Charge	\$40.01	\$
Distribution Volumetric Rate	\$0.0104	kWh
Low Voltage Service Rate	\$0.0013	kWh
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2014	-\$0.0021	kWh
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$0.0014	kWh
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until April 30, 2014	-\$0.0051	kWh
Retail Transmission Rate – Network Service Rate	\$0.0064	kWh
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$0.0046	kWh
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

Unmetered Scattered Load	rate	Connection Type
Service Charge	\$20.08	\$
Distribution Volumetric Rate	\$0.0052	kWh
Low Voltage Service Rate	\$0.0016	
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until December 31, 2015	-\$0.0046	kWh
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until December 31, 2015 Applicable only for Non-RPP Customers	-\$0.0014	kWh
Disposition of account 1576 - effective until December 31, 2015	-\$0.0007	kWh
Retail Transmission Rate – Network Service Rate	\$0.0068	kWh
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$0.0046	kWh
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

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Summary of Tariff Sheet

Street Lighting	rate	Connection Type
Service Charge	\$1.60	\$
Distribution Volumetric Rate	\$6.5145	kW
Low Voltage Service Rate	\$0.3694	kW
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2014	-\$0.7349	kW
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until April 30, 2014	-\$0.5708	kW
Retail Transmission Rate – Network Service Rate	\$1.9403	kW
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$1.4136	kW
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

Street Lighting	rate	Connection Type
Service Charge	\$1.88	\$
Distribution Volumetric Rate	\$7.6728	kW
Low Voltage Service Rate	\$0.4583	kW
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until December 31, 2015	-\$1.6130	kW
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until December 31, 2015 Applicable only for Non-RPP Customers	-\$0.4898	kW
Disposition of account 1576 - effective until December 31, 2015	-\$0.2391	
		\$
Retail Transmission Rate – Network Service Rate	\$2.0499	kW
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$1.4200	kW
Wholesale Market Service Rate	\$0.0044	kWh
Rural Rate Protection Charge	\$0.0012	kWh
Standard Supply Service – Administrative Charge (if applicable)	\$0.2500	\$

Appendix B – Bill Impacts

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Appendix 2-W Bill Impacts

Customer Class: Residential

Consumption 800 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after C

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 13.70	1	\$ 13.70	\$ 14.56	1	\$ 14.56	\$ 0.86	6.26%
Smart Meter Rate Adder	Monthly	\$ 1.44	1	\$ 1.44	\$ -	1	\$ -	-\$ 1.44	-100.00%
Stranded Meter Rate Rider	Monthly		1	\$ -	\$ 0.81	1	\$ 0.81	\$ 0.81	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0128	800	\$ 10.24	\$ 0.0136	800	\$ 10.88	\$ 0.64	6.26%
Smart Meter Disposition Rider	per kWh		800	\$ -		800	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ 0.0004	800	\$ 0.32		800	\$ -	-\$ 0.32	-100.00%
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
LRAM	per kWh	\$ 0.0004	800	\$ 0.32		800	\$ -	-\$ 0.32	-100.00%
Deferred PILs 1562	per kWh	-\$ 0.0008	800	\$ 0.64		800	\$ -	\$ 0.64	-100.00%
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
Sub-Total A				\$ 25.38			\$ 26.25	\$ 0.87	3.43%
Deferral/Variance Account	per kWh	-\$ 0.0021	800	-\$ 1.68	\$ 0.0046	800	\$ 3.66	-\$ 1.98	117.71%
Disposition Rate Rider	per kWh		800	\$ -	\$ 0.0007	800	\$ 0.54	-\$ 0.54	
Disposition of account 1576			800	\$ -		800	\$ -	\$ -	
			800	\$ -		800	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.0014	800	\$ 1.12	\$ 0.0018	800	\$ 1.44	\$ 0.32	28.57%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.82			\$ 23.49	-\$ 1.33	-5.35%
RTSR - Network	per kWh	\$ 0.0069	846	\$ 5.84	\$ 0.0073	853	\$ 6.23	\$ 0.39	6.63%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0052	846	\$ 4.40	\$ 0.0052	853	\$ 4.44	\$ 0.03	0.78%
Sub-Total C - Delivery (including Sub-Total B)				\$ 35.06			\$ 34.16	-\$ 0.91	-2.58%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	846	\$ 3.72	\$ 0.0044	853	\$ 3.75	\$ 0.03	0.78%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	846	\$ 1.02	\$ 0.0012	853	\$ 1.02	\$ 0.01	0.78%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			846	\$ -		853	\$ -	\$ -	
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	246	\$ 21.68	\$ 0.0880	253	\$ 22.26	\$ 0.58	2.70%
TOU - Off Peak		\$ 0.0650	542	\$ 35.21	\$ 0.0650	546	\$ 35.48	\$ 0.28	0.78%
TOU - Mid Peak		\$ 0.1000	152	\$ 15.23	\$ 0.1000	154	\$ 15.35	\$ 0.12	0.78%
TOU - On Peak		\$ 0.1170	152	\$ 17.82	\$ 0.1170	154	\$ 17.96	\$ 0.14	0.78%
Total Bill on RPP (before Taxes)				\$ 106.73			\$ 106.44	-\$ 0.28	-0.27%
HST		13%		\$ 13.87	13%		\$ 13.84	-\$ 0.04	-0.27%
Total Bill (including HST)				\$ 120.60			\$ 120.28	-\$ 0.32	-0.27%
Ontario Clean Energy Benefit ¹				-\$ 12.06			-\$ 12.03	\$ 0.03	-0.25%
Total Bill on RPP (including OCEB)				\$ 108.54			\$ 108.25	-\$ 0.29	-0.27%
Total Bill on TOU (before Taxes)				\$ 108.31			\$ 107.98	-\$ 0.33	-0.31%
HST		13%		\$ 14.08	13%		\$ 14.04	-\$ 0.04	-0.31%
Total Bill (including HST)				\$ 122.39			\$ 122.02	-\$ 0.38	-0.31%
Ontario Clean Energy Benefit ¹				-\$ 12.24			-\$ 12.20	\$ 0.04	-0.33%
Total Bill on TOU (including OCEB)				\$ 110.15			\$ 109.82	-\$ 0.34	-0.30%

Loss Factor (%) 5.79% 6.62%

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-W Bill Impacts

Customer Class: **GS<50**

Consumption **2000** kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 20.34	1	\$ 20.34	\$ 16.98	1	\$ 16.98	-\$ 3.36	-16.51%
Smart Meter Rate Adder	Monthly	\$ 4.20	1	\$ 4.20	\$ -	1	\$ -	-\$ 4.20	-100.00%
Stranded Meter Rate Rider	Monthly		1	\$ -	\$ 0.75	1	\$ 0.75	\$ 0.75	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0168	2000	\$ 33.60	\$ 0.0140	2000	\$ 28.05	-\$ 5.55	-16.51%
Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -	
LRAM & SSM Rate Rider			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
LRAM			2000	\$ -		2000	\$ -	\$ -	
Deferred PILs 1562	per kWh	-\$ 0.0008	2000	\$ 1.60		2000	\$ -	\$ 1.60	-100.00%
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
Sub-Total A				\$ 56.54			\$ 45.78	-\$ 10.76	-19.03%
Deferral/Variance Account	per kWh	-\$ 0.0021	2000	-\$ 4.20	-\$ 0.0044	2000	-\$ 8.87	-\$ 4.67	111.07%
Disposition Rate Rider									
Global Adj DVA	per kWh	\$ 0.0014	2000	\$ 2.80	-\$ 0.0014	2000	-\$ 2.76	-\$ 5.56	-198.69%
Disposition of account 1576			2000	\$ -	-\$ 0.0007	2000	-\$ 1.35	-\$ 1.35	
			2000	\$ -		2000	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.0013	2000	\$ 2.60	\$ 0.0016	2000	\$ 3.20	\$ 0.60	23.08%
Smart Meter Entity Charge	Monthly	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 57.74			\$ 36.00	-\$ 21.74	-37.65%
RTSR - Network	per kWh	\$ 0.0064	2116	\$ 13.54	\$ 0.0068	2132	\$ 14.50	\$ 0.96	7.08%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	2116	\$ 9.73	\$ 0.0046	2132	\$ 9.81	\$ 0.08	0.78%
Sub-Total C - Delivery (including Sub-Total B)				\$ 81.01			\$ 60.31	-\$ 20.70	-25.56%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2116	\$ 9.31	\$ 0.0044	2132	\$ 9.38	\$ 0.07	0.78%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	2116	\$ 2.54	\$ 0.0012	2132	\$ 2.56	\$ 0.02	0.78%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			2116	\$ -		2132	\$ -	\$ -	
Energy - RPP - Tier 1		\$ 0.0750	600	\$ 45.00	\$ 0.0750	600	\$ 45.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.0880	1516	\$ 133.39	\$ 0.0880	1532	\$ 134.85	\$ 1.46	1.10%
TOU - Off Peak		\$ 0.0650	1354	\$ 88.02	\$ 0.0650	1365	\$ 88.71	\$ 0.69	0.78%
TOU - Mid Peak		\$ 0.1000	381	\$ 38.08	\$ 0.1000	384	\$ 38.38	\$ 0.30	0.78%
TOU - On Peak		\$ 0.1170	381	\$ 44.56	\$ 0.1170	384	\$ 44.91	\$ 0.35	0.78%
Total Bill on RPP (before Taxes)				\$ 271.50			\$ 252.35	-\$ 19.15	-7.05%
HST		13%		\$ 35.30	13%		\$ 32.81	-\$ 2.49	-7.05%
Total Bill (including HST)				\$ 306.80			\$ 285.16	-\$ 21.64	-7.05%
Ontario Clean Energy Benefit ¹				-\$ 30.68			-\$ 28.52	\$ 2.16	-7.04%
Total Bill on RPP (including OCEB)				\$ 276.12			\$ 256.64	-\$ 19.48	-7.05%
Total Bill on TOU (before Taxes)				\$ 263.77			\$ 244.50	-\$ 19.27	-7.31%
HST		13%		\$ 34.29	13%		\$ 31.79	-\$ 2.51	-7.31%
Total Bill (including HST)				\$ 298.06			\$ 276.29	-\$ 21.78	-7.31%
Ontario Clean Energy Benefit ¹				-\$ 29.81			-\$ 27.63	\$ 2.18	-7.31%
Total Bill on TOU (including OCEB)				\$ 268.25			\$ 248.66	-\$ 19.60	-7.31%

Loss Factor (%)

5.79%

6.62%

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-W Bill Impacts

Customer Class: **GS>50**

Consumption **100** kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 3)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 245.2700	1	\$ 245.27	\$ 189.25	1	\$ 189.25	-\$ 56.02	-22.84%
Smart Meter Rate Adder	Monthly	\$ 14.3000	1	\$ 14.30		1	\$ -	-\$ 14.30	-100.00%
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 4.5445	100	\$ 454.45	\$ 3.5066	100	\$ 350.66	-\$ 103.79	-22.84%
Smart Meter Disposition Rider			100	\$ -		100	\$ -	\$ -	
LRAM & SSM Rate Rider			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
LRAM	per kWh	\$ 0.0284	100	\$ 2.84		100	\$ -	-\$ 2.84	-100.00%
Deferred PILs 1562	per kWh	-\$ 0.2605	100	-\$ 26.05		100	\$ -	\$ 26.05	-100.00%
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
			100	\$ -		100	\$ -	\$ -	
Sub-Total A				\$ 690.81			\$ 539.91	-\$ 150.90	-21.84%
Deferral/Variance Account	per kWh	-\$ 0.7109	100	-\$ 71.09	-\$ 1.5033	100	-\$ 150.33	-\$ 79.24	111.46%
Disposition Rate Rider									
Global Adj DVA	per kWh	\$ 0.4834	100	\$ 48.34	-\$ 0.4751	100	-\$ 47.51	-\$ 95.85	-198.27%
Disposition of account 1576			100	\$ -	-\$ 0.2319	100	-\$ 23.19	-\$ 23.19	
			100	\$ -		100	\$ -	\$ -	
Low Voltage Service Charge		\$ 0.4778	100	\$ 47.78	\$ 0.5928	100	\$ 59.28	\$ 11.50	24.07%
Smart Meter Entity Charge						1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 715.84			\$ 378.17	-\$ 337.67	-47.17%
RTSR - Network	per kWh	\$ 2.5726	106	\$ 272.16	\$ 2.7179	107	\$ 289.78	\$ 17.63	6.48%
RTSR - Line and Transformation Connection	per kWh	\$ 1.8286	106	\$ 193.45	\$ 1.8369	107	\$ 195.85	\$ 2.40	1.24%
Sub-Total C - Delivery (including Sub-Total B)				\$1,181.44			\$ 863.80	-\$ 317.64	-26.89%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	106	\$ 0.47	\$ 0.0044	107	\$ 0.47	\$ 0.00	0.78%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	106	\$ 0.13	\$ 0.0012	107	\$ 0.13	\$ 0.00	0.78%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			106	\$ -		107	\$ -	\$ -	
Energy - RPP - Tier 1		\$ 0.0750	106	\$ 7.93	\$ 0.0750	107	\$ 8.00	\$ 0.06	0.78%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	68	\$ 4.40	\$ 0.0650	68	\$ 4.44	\$ 0.03	0.78%
TOU - Mid Peak		\$ 0.1000	19	\$ 1.90	\$ 0.1000	19	\$ 1.92	\$ 0.01	0.78%
TOU - On Peak		\$ 0.1170	19	\$ 2.23	\$ 0.1170	19	\$ 2.25	\$ 0.02	0.78%
Total Bill on RPP (before Taxes)				\$1,190.22			\$ 872.64	-\$ 317.58	-26.68%
HST		13%		\$ 154.73	13%		\$ 113.44	-\$ 41.28	-26.68%
Total Bill (including HST)				\$1,344.95			\$ 986.09	-\$ 358.86	-26.68%
Ontario Clean Energy Benefit ¹				-\$ 134.49			-\$ 98.61	\$ 35.88	-26.68%
Total Bill on RPP (including OCEB)				\$1,210.46			\$ 887.48	-\$ 322.98	-26.68%
Total Bill on TOU (before Taxes)				\$1,190.82			\$ 873.25	-\$ 317.57	-26.67%
HST		13%		\$ 154.81	13%		\$ 113.52	-\$ 41.28	-26.67%
Total Bill (including HST)				\$1,345.62			\$ 986.77	-\$ 358.86	-26.67%
Ontario Clean Energy Benefit ¹				-\$ 134.56			-\$ 98.68	\$ 35.88	-26.66%
Total Bill on TOU (including OCEB)				\$1,211.06			\$ 888.09	-\$ 322.98	-26.67%

Loss Factor (%) **5.79%** **6.62%**

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-W Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption **500** kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after C

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 40.01	1	\$ 40.01	\$ 20.08	1	\$ 20.08	-\$ 19.93	-49.80%
Smart Meter Rate Adder	Monthly		1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0104	500	\$ 5.20	\$ 0.0052	500	\$ 2.61	-\$ 2.59	-49.80%
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -	
LRAM & SSM Rate Rider			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
Deferred PILs 1562	per kWh	-\$ 0.0051	500	-\$ 2.55		500	\$ -	\$ 2.55	-100.00%
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -	
Sub-Total A				\$ 42.66			\$ 22.69	-\$ 19.97	-46.80%
Deferral/Variance Account	per kWh	-\$ 0.0021	500	-\$ 1.05	\$ 0.0046	500	\$ 2.30	-\$ 1.25	119.49%
Disposition Rate Rider									
Global Adj DVA	per kWh	\$ 0.0014	500	\$ 0.70	-\$ 0.0014	500	\$ 0.69	-\$ 1.39	-198.69%
Disposition of account 1576			500	\$ -	-\$ 0.0007	500	\$ 0.34	-\$ 0.34	
			500	\$ -		500	\$ -	\$ -	
Low Voltage Service Charge		\$ 0.0013	500	\$ 0.65	\$ 0.0016	500	\$ 0.80	\$ 0.15	23.08%
Smart Meter Entity Charge								\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 42.96			\$ 20.16	-\$ 22.80	-53.07%
RTSR - Network	per kWh	\$ 0.0064	529	\$ 3.39	\$ 0.0068	533	\$ 3.63	\$ 0.24	7.08%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0046	529	\$ 2.43	\$ 0.0046	533	\$ 2.45	\$ 0.02	0.78%
Sub-Total C - Delivery (including Sub-Total B)				\$ 48.78			\$ 26.24	-\$ 22.54	-46.21%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	529	\$ 2.33	\$ 0.0044	533	\$ 2.35	\$ 0.02	0.78%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	529	\$ 0.63	\$ 0.0012	533	\$ 0.64	\$ 0.00	0.78%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			529	\$ -		533	\$ -	\$ -	
Energy - RPP - Tier 1		\$ 0.0750	529	\$ 39.67	\$ 0.0750	533	\$ 39.98	\$ 0.31	0.78%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	339	\$ 22.00	\$ 0.0650	341	\$ 22.18	\$ 0.17	0.78%
TOU - Mid Peak		\$ 0.1000	95	\$ 9.52	\$ 0.1000	96	\$ 9.60	\$ 0.07	0.78%
TOU - On Peak		\$ 0.1170	95	\$ 11.14	\$ 0.1170	96	\$ 11.23	\$ 0.09	0.78%
Total Bill on RPP (before Taxes)				\$ 91.66			\$ 69.46	-\$ 22.20	-24.22%
HST		13%		\$ 11.92			\$ 9.03	-\$ 2.89	-24.22%
Total Bill (including HST)				\$ 103.58			\$ 78.49	-\$ 25.09	-24.22%
Ontario Clean Energy Benefit ¹				-\$ 10.36			-\$ 7.85	\$ 2.51	-24.23%
Total Bill on RPP (including OCEB)				\$ 93.22			\$ 70.64	-\$ 22.58	-24.22%
Total Bill on TOU (before Taxes)				\$ 94.66			\$ 72.47	-\$ 22.18	-23.43%
HST		13%		\$ 12.31			\$ 9.42	-\$ 2.88	-23.43%
Total Bill (including HST)				\$ 106.96			\$ 81.90	-\$ 25.06	-23.43%
Ontario Clean Energy Benefit ¹				-\$ 10.70			-\$ 8.19	\$ 2.51	-23.46%
Total Bill on TOU (including OCEB)				\$ 96.26			\$ 73.71	-\$ 22.55	-23.43%

Loss Factor (%) **5.79%** **6.62%**

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-W Bill Impacts

Customer Class: **StreetLights**Consumption kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1.60	1	\$ 1.60	\$ 1.88	1	\$ 1.88	\$ 0.28	17.78%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 6.5145	1	\$ 6.51	\$ 7.6728	1	\$ 7.67	\$ 1.16	17.78%
Smart Meter Disposition Rider			1	\$ -		1	\$ -	\$ -	
LRAM & SSM Rate Rider			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Deferred PILs 1562	per kW	-\$ 0.5708	1	-\$ 0.57		1	\$ -	\$ 0.57	-100.00%
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Sub-Total A				\$ 7.54			\$ 9.56	\$ 2.01	26.69%
Deferral/Variance Account	per kW	-\$ 0.7349	1	-\$ 0.73	\$ 1.6130	1	\$ 1.61	-\$ 0.88	119.48%
Disposition Rate Rider			1	\$ -	\$ 0.4898	1	\$ 0.49	-\$ 0.49	
Global Adj DVA	per kW		1	\$ -	\$ 0.2391	1	\$ 0.24	-\$ 0.24	
Disposition of account 1576			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Low Voltage Service Charge	per kW	\$ 0.3694	1	\$ 0.37	\$ 0.4583	1	\$ 0.46	\$ 0.09	24.07%
Smart Meter Entity Charge								\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7.18			\$ 7.67	\$ 0.50	6.90%
RTSR - Network	per kWh	\$ 1.9403	1	\$ 2.05	\$ 2.0499	1	\$ 2.19	\$ 0.13	6.48%
RTSR - Line and Transformation Connection	per kWh	\$ 1.4136	1	\$ 1.50	\$ 1.4200	1	\$ 1.51	\$ 0.02	1.24%
Sub-Total C - Delivery (including Sub-Total B)				\$ 10.73			\$ 11.37	\$ 0.65	6.03%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1	\$ 0.00	\$ 0.0044	1	\$ 0.00	\$ 0.00	0.78%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	1	\$ 0.00	\$ 0.0012	1	\$ 0.00	\$ 0.00	0.78%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			1	\$ -		1	\$ -	\$ -	
Energy - RPP - Tier 1		\$ 0.0750	1	\$ 0.08	\$ 0.0750	1	\$ 0.08	\$ 0.00	0.78%
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	1	\$ 0.04	\$ 0.0650	1	\$ 0.04	\$ 0.00	0.78%
TOU - Mid Peak		\$ 0.1000	0	\$ 0.02	\$ 0.1000	0	\$ 0.02	\$ 0.00	0.78%
TOU - On Peak		\$ 0.1170	0	\$ 0.02	\$ 0.1170	0	\$ 0.02	\$ 0.00	0.78%
Total Bill on RPP (before Taxes)				\$ 11.06			\$ 11.71	\$ 0.65	5.86%
HST		13%		\$ 1.44	13%		\$ 1.52	\$ 0.08	5.86%
Total Bill (including HST)				\$ 12.50			\$ 13.23	\$ 0.73	5.86%
Ontario Clean Energy Benefit ¹				-\$ 1.25			-\$ 1.32	-\$ 0.07	5.60%
Total Bill on RPP (including OCEB)				\$ 11.25			\$ 11.91	\$ 0.66	5.88%
Total Bill on TOU (before Taxes)				\$ 11.07			\$ 11.72	\$ 0.65	5.85%
HST		13%		\$ 1.44	13%		\$ 1.52	\$ 0.08	5.85%
Total Bill (including HST)				\$ 12.51			\$ 13.24	\$ 0.73	5.85%
Ontario Clean Energy Benefit ¹				-\$ 1.25			-\$ 1.32	-\$ 0.07	5.60%
Total Bill on TOU (including OCEB)				\$ 11.26			\$ 11.92	\$ 0.66	5.88%

Loss Factor (%)

5.79%

6.62%

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix C – 2012-2014 Continuity Schedule

**Appendix 2-B
Fixed Asset Continuity Schedule**

Year **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 84,927			\$ 84,927	-\$ 42,121	\$ 13,857		\$ 55,978	\$ 28,949
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
N/A	1805	Land		\$ 50,000			\$ 50,000	\$ -	\$ -		\$ -	\$ 50,000
47	1808	Buildings		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 222,488			\$ 222,488	-\$ 74,025	-\$ 7,416		\$ 81,442	\$ 141,046
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 560,436	\$ 3,098		\$ 563,534	-\$ 186,419	-\$ 22,479		\$ 208,898	\$ 354,636
47	1835	Overhead Conductors & Devices		\$ 546,986			\$ 546,986	-\$ 205,687	-\$ 21,879		\$ 227,567	\$ 319,419
47	1840	Underground Conduit		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1845	Underground Conductors & Devices		\$ 952,146	\$ 5,841		\$ 957,987	-\$ 369,804	-\$ 38,203		\$ 408,006	\$ 549,981
47	1850	Line Transformers		\$ 710,935	\$ 36,088		\$ 747,023	-\$ 238,982	-\$ 29,159		\$ 268,141	\$ 478,882
47	1855	Services (Overhead & Underground)		\$ 178,138	\$ 5,074		\$ 183,212	-\$ 46,297	-\$ 7,227		\$ 53,524	\$ 129,688
47	1860	Meters		\$ 79,072		-\$ 79,072	\$ -	-\$ 32,985	-\$ 3,169	\$ 36,148	\$ -	\$ 0
47	1860	Meters (Smart Meters)		\$ -	\$ 310,212		\$ 310,212	\$ -	-\$ 6,204		\$ 6,204	\$ 304,008
N/A	1905	Land		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1908	Buildings & Fixtures		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 49,403			\$ 49,403	-\$ 21,648	-\$ 4,625		\$ 26,273	\$ 23,130
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 21,791	\$ 2,746		\$ 24,537	-\$ 17,109	-\$ 1,793		\$ 18,903	\$ 5,634
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1930	Transportation Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1935	Stores Equipment		\$ 4,320			\$ 4,320	-\$ 3,154	-\$ 432		\$ 3,586	\$ 734
8	1940	Tools, Shop & Garage Equipment		\$ -	\$ 4,205		\$ 4,205	\$ -	-\$ 210		\$ 210	\$ 3,995
8	1945	Measurement & Testing Equipment		\$ 4,281			\$ 4,281	-\$ 3,807	-\$ 158		\$ 3,965	\$ 316
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		-\$ 551,363	-\$ 1,600		-\$ 552,963	\$ 157,695	\$ 22,087		\$ 179,782	-\$ 373,181
								\$ -				
	etc.						\$ -				\$ -	\$ -
	Total			\$ 2,913,560	\$ 365,664	-\$ 79,072	\$ 3,200,152	-\$ 1,084,344	-\$ 134,720	\$ 36,148	-\$ 1,182,915	\$ 2,017,237

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation \$ 36,148

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-B - NewCGAAP
Fixed Asset Continuity Schedule**

Year **2013**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 84,927	\$ 26,500		\$ 111,427	\$ 55,978	\$ 16,507		\$ 72,485	\$ 38,942
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
N/A	1805	Land		\$ 50,000			\$ 50,000	\$ -	\$ -		\$ -	\$ 50,000
47	1808	Buildings		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 222,488	\$ 62,400		\$ 284,888	\$ 81,442	\$ 4,613		\$ 86,054	\$ 198,834
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 563,534	\$ 78,390		\$ 641,924	\$ 208,898	\$ 15,136		\$ 224,035	\$ 417,889
47	1835	Overhead Conductors & Devices		\$ 546,986	\$ 64,210		\$ 611,196	\$ 227,567	\$ 9,606		\$ 237,173	\$ 374,023
47	1840	Underground Conduit		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1845	Underground Conductors & Devices		\$ 957,987	\$ 52,400		\$ 1,010,387	\$ 408,006	\$ 28,120		\$ 436,126	\$ 574,261
47	1850	Line Transformers		\$ 747,023	\$ 12,000		\$ 759,023	\$ 268,141	\$ 18,826		\$ 286,967	\$ 472,056
47	1855	Services (Overhead & Underground)		\$ 183,212	\$ 5,000		\$ 188,212	\$ 53,524	\$ 4,643		\$ 58,167	\$ 130,045
47	1860	Meters		\$ -			\$ -	\$ 0	\$ -		\$ 0	\$ 0
47	1860	Meters (Smart Meters)		\$ 310,212			\$ 310,212	\$ 6,204	\$ 20,681		\$ 26,885	\$ 283,327
N/A	1905	Land		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1908	Buildings & Fixtures		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 49,403	\$ 1,500		\$ 50,903	\$ 26,273	\$ 4,540		\$ 30,813	\$ 20,090
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 24,537	\$ 1,500		\$ 26,037	\$ 18,903	\$ 1,779		\$ 20,682	\$ 5,355
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1930	Transportation Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1935	Stores Equipment		\$ 4,320			\$ 4,320	\$ 3,586	\$ 432		\$ 4,018	\$ 302
8	1940	Tools, Shop & Garage Equipment		\$ 4,205			\$ 4,205	\$ 210	\$ 421		\$ 631	\$ 3,574
8	1945	Measurement & Testing Equipment		\$ 4,281			\$ 4,281	\$ 3,965	\$ 158		\$ 4,123	\$ 158
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		\$ 552,963	\$ 8,000		\$ 560,963	\$ 179,782	\$ 13,924		\$ 193,706	\$ 367,257
	etc.						\$ -				\$ -	\$ -
	Total			\$ 3,200,152	\$ 295,900	\$ -	\$ 3,496,052	\$ 1,182,915	\$ 111,536	\$ -	\$ 1,294,452	\$ 2,201,600

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation \$ -

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-B - NewCGAAP
Fixed Asset Continuity Schedule**

Year **2014**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 111,427	\$ 35,000		\$ 146,427	\$ 72,485	\$ 22,013		\$ 94,498	\$ 51,929
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
N/A	1805	Land		\$ 50,000			\$ 50,000	\$ -	\$ -		\$ -	\$ 50,000
47	1808	Buildings		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13	1810	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 284,888			\$ 284,888	\$ 86,054	\$ 5,180		\$ 91,234	\$ 193,654
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 647,384	\$ 60,220		\$ 707,604	\$ 224,035	\$ 16,937		\$ 240,972	\$ 466,632
47	1835	Overhead Conductors & Devices		\$ 605,736	\$ 19,375		\$ 625,111	\$ 237,173	\$ 10,257		\$ 247,430	\$ 377,681
47	1840	Underground Conduit		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1845	Underground Conductors & Devices		\$ 1,010,387	\$ 398,000		\$ 1,408,387	\$ 436,126	\$ 34,554		\$ 470,680	\$ 937,707
47	1850	Line Transformers		\$ 759,023	\$ 87,500		\$ 846,523	\$ 286,967	\$ 20,069		\$ 307,036	\$ 539,487
47	1855	Services (Overhead & Underground)		\$ 188,212	\$ 4,000		\$ 192,212	\$ 58,167	\$ 4,755		\$ 62,922	\$ 129,290
47	1860	Meters		\$ -			\$ -	\$ 0	\$ -		\$ 0	\$ 0
47	1860	Meters (Smart Meters)		\$ 310,212	\$ 30,500		\$ 340,712	\$ 26,885	\$ 21,697		\$ 48,583	\$ 292,129
N/A	1905	Land		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1908	Buildings & Fixtures		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 50,903			\$ 50,903	\$ 30,813	\$ 4,331		\$ 35,144	\$ 15,759
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 26,037			\$ 26,037	\$ 20,682	\$ 1,929		\$ 22,611	\$ 3,426
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1930	Transportation Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1935	Stores Equipment		\$ 4,320			\$ 4,320	\$ 4,018	\$ 151		\$ 4,169	\$ 151
8	1940	Tools, Shop & Garage Equipment		\$ 4,205			\$ 4,205	\$ 631	\$ 421		\$ 1,051	\$ 3,154
8	1945	Measurement & Testing Equipment		\$ 4,281			\$ 4,281	\$ 4,123	\$ 158		\$ 4,282	\$ 1
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants		\$ 560,963	\$ 160,000		\$ 720,963	\$ 193,706	\$ 10,024		\$ 203,730	\$ 517,233
		Smart Meter Additions (from 1555)		\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1860	Meters (Smart Meters)										
45.1	1920	Computer Hardware (Smart Meters)										
12	1925	Computer Software (Smart Meters)										
		etc.						\$ -	\$ -		\$ -	
		Total		\$ 3,496,052	\$ 474,595	\$ -	\$ 3,970,647	\$ 1,294,452	\$ 132,429	\$ -	\$ 1,426,881	\$ 2,543,766
								\$ -	\$ 1,536,113			

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation \$ -

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

10	Transportation
8	Stores Equipment

Appendix D – Summary of OM&A

Appendix 2-I
Summary of Recoverable OM&A Expenses

	Last Rebasing Year (2010 BA)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Bridge Year	2014 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP
Operations	\$33,860.00	\$20,826.84	\$20,964.95	\$16,298.22	\$15,550.00	\$20,900.00
Maintenance	\$37,425.00	\$36,633.34	\$39,318.88	\$48,628.55	\$39,800.00	\$40,300.00
SubTotal	\$71,285.00	\$57,460.18	\$60,283.83	\$64,926.77	\$55,350.00	\$61,200.00
%Change (year over year)			4.9%	7.7%	-14.8%	10.6%
%Change (Test Year vs Last Rebasing Year - Actual)						6.5%
Billing and Collecting	\$155,247.00	\$146,428.90	\$163,138.56	\$135,426.27	\$134,057.15	\$170,174.00
Community Relations	\$3,000.00	\$2,182.16	\$1,316.25	\$6,709.95	\$3,100.00	\$4,000.00
Administrative and General	\$267,695.00	\$263,127.68	\$308,264.12	\$317,533.57	\$320,278.16	\$320,905.00
SubTotal	\$425,942.00	\$411,738.74	\$472,718.93	\$459,669.79	\$457,435.31	\$495,079.00
%Change (year over year)			14.8%	-2.8%	-0.5%	8.2%
%Change (Test Year vs Last Rebasing Year - Actual)						20.2%
Total	\$497,227.00	\$469,198.92	\$533,002.76	\$524,596.56	\$512,785.31	\$556,279.00
%Change (year over year)			13.6%	-1.6%	-2.3%	8.5%

	Last Rebasing Year (2010 BA)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Bridge Year	2014 Test Year
Operations	\$33,860.00	\$20,826.84	\$20,964.95	\$16,298.22	\$15,550.00	\$20,900.00
Maintenance	\$37,425.00	\$36,633.34	\$39,318.88	\$48,628.55	\$39,800.00	\$40,300.00
Billing and Collecting	\$155,247.00	\$146,428.90	\$163,138.56	\$135,426.27	\$134,057.15	\$170,174.00
Community Relations	\$3,000.00	\$2,182.16	\$1,316.25	\$6,709.95	\$3,100.00	\$4,000.00
Administrative and General	\$267,695.00	\$263,127.68	\$308,264.12	\$317,533.57	\$320,278.16	\$320,905.00
Total	\$497,227.00	\$469,198.92	\$533,002.76	\$524,596.56	\$512,785.31	\$556,279.00
%Change (year over year)			13.6%	-1.6%	-2.3%	8.5%

	Last Rebasing Year (2010 BA)	Last Rebasing Year (2010 Actuals)	Variance 2010 BA - 2010 Actuals	2011 Actuals	Variance 2011 Actuals vs. 2010 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Bridge Year	Variance 2013 Bridge vs. 2012 Actuals	2014 Test Year	Variance 2014 Test vs. 2013 Bridge
Operations	\$33,860.00	\$20,826.84	\$13,033.16	\$20,964.95	\$138.11	\$16,298.22	-\$4,666.73	\$15,550.00	-\$748.22	\$20,900.00	\$5,350.00
Maintenance	\$37,425.00	\$36,633.34	\$791.66	\$39,318.88	\$2,685.54	\$48,628.55	\$9,309.67	\$39,800.00	-\$8,828.55	\$40,300.00	\$500.00
Billing and Collecting	\$155,247.00	\$146,428.90	\$8,818.10	\$163,138.56	\$16,709.66	\$135,426.27	-\$27,712.29	\$134,057.15	-\$1,369.12	\$170,174.00	\$36,116.85
Community Relations	\$3,000.00	\$2,182.16	\$817.84	\$1,316.25	-\$865.91	\$6,709.95	\$5,393.70	\$3,100.00	-\$3,609.95	\$4,000.00	\$900.00
Administrative and General	\$267,695.00	\$263,127.68	\$4,567.32	\$308,264.12	\$45,136.44	\$317,533.57	\$9,269.45	\$320,278.16	\$2,744.59	\$320,905.00	\$626.84
Total OM&A Expenses	\$497,227.00	\$469,198.92	\$28,028.08	\$533,002.76	\$63,803.84	\$524,596.56	-\$8,406.20	\$512,785.31	-\$11,811.25	\$556,279.00	\$43,493.69
Variance from previous year				\$ 63,804		-\$ 8,406		-\$ 11,811		\$ 43,494	
Percent change (year over year)				14%		-2%		-2%		8%	
Percent Change: Test year vs. Most Current Actual						6.04%					
Simple average of % variance for all years						18.56%					5%
Compound Annual Growth Rate for all years											4.3%
Compound Growth Rate (2012 Actuals vs. 2010 Actuals)						11.81%					

Note:

- "BA" = Board-Approved
- If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
- Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-H.

Appendix E – Pass-Through Charges

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Power Supply Expense

Determination of Commodity

Customer Class Name	2012 Actual kWh's		
	2012 Actual kWh's	non-RPP	RPP
Residential	19,634,780	911,692	18,723,088
General Service < 50 kW	4,742,923	312,122	4,430,801
General Service > 50 to 4999 kW	4,292,894	4,292,844	50
Unmetered Scattered Load	89,208	14,167	75,041
Street Lighting	355,537	355,537	0
MicroFit			
TOTAL	29,115,342	5,886,362	23,228,980
%	100.00%	20.22%	79.78%

Forecast Price

HOEP (\$/MWh)		\$21.05	
Global Adjustment (\$/MWh)		\$66.12	
TOTAL (\$/MWh)		\$87.17	\$83.95
\$/kWh		\$0.08717	\$0.08395
%		20.22%	79.78%
WEIGHTED AVERAGE PRICE	\$0.0846	\$0.0176	\$0.0670

Note: Table ES-1 from current RPP report - Load Weighted price for RPP Consumers

Note: Table ES-1 from current RPP report - Impact of Global Adjustment

Note: Table ES-1 from current RPP report - Avg Supply Cost of RPP Consumers

Electricity Projections

(loss adjusted)

Customer		Revenue	Expense	Bridge Year 2013			Test Year 2014		
				Volume	rate (\$/kWh):	Amount	Volume	rate (\$/kWh):	Amount
Class Name	USA #	USA #							
Residential	kWh	4006	4705	20,929,014	0.07932	\$1,660,089	23,771,263	\$0.08460	\$2,011,073
General Service < 50 kW	kWh	4010	4705	5,123,503	0.07932	\$406,396	5,390,531	\$0.08460	\$456,044
General Service > 50 to 4999 kW	kWh	4035	4705	4,550,412	0.07932	\$360,939	4,559,593	\$0.08460	\$385,746
Unmetered Scattered Load	kWh	4010	4705	97,685	0.07932	\$7,748	97,505	\$0.08460	\$8,249
Street Lighting	kWh	4025	4705	399,008	0.07932	\$31,649	407,869	\$0.08460	\$34,506
MicroFit									
TOTAL				31,099,622		\$2,466,822	34,226,760		\$2,895,618

Transmission - Network

(loss adjusted)

Customer		Revenue	Expense	Bridge Year 2013			Test Year 2014		
				Volume	Rate	Amount	Volume	Rate	Amount
Class Name	USA #	USA #							
Residential	kWh	4066	4714	20,929,014	0.0069	\$144,410	23,771,263	0.0073	\$173,530
General Service < 50 kW	kWh	4066	4714	5,123,503	0.0064	\$32,790	5,390,531	0.0068	\$36,656
General Service > 50 to 4999 kW	kWh	4066	4714	12,607	2.5726	\$32,433	12,633	2.7179	\$34,335
Unmetered Scattered Load	kWh	4066	4714	97,685	0.0064	\$625	97,505	0.0068	\$663
Street Lighting	kWh	4066	4714	1,000	1.9403	\$1,940	1,023	2.0499	\$2,096
MicroFit									
TOTAL				26,163,808		\$212,199	29,272,954		\$247,280

Transmission - Connection

(loss adjusted)

Customer		Revenue	Expense	Bridge Year 2013			Test Year 2014		
				Volume	Rate	Amount	Volume	Rate	Amount
Class Name	USA #	USA #							
Residential	kWh	4068	4716	20,929,014	0.0052	\$108,831	23,771,263	0.0052	\$123,611
General Service < 50 kW	kWh	4068	4716	5,123,503	0.0046	\$23,568	5,390,531	0.0046	\$24,796
General Service > 50 to 4999 kW	kWh	4068	4716	12,607	1.8286	\$23,053	12,633	1.8369	\$23,205
Unmetered Scattered Load	kWh	4068	4716	97,685	0.0046	\$449	97,505	0.0046	\$449
Street Lighting	kWh	4068	4716	1,000	1.4136	\$1,414	1,023	1.4200	\$1,452
MicroFit									
TOTAL		0	0	26,163,808		\$157,315	29,272,954		\$173,513

Wholesale Market Service

(loss adjusted)

Customer		Revenue	Expense	Bridge Year 2013			Test Year 2014		
				Volume	rate (\$/kWh):	Amount	Volume	rate (\$/kWh):	Amount
Class Name	USA #	USA #							
Residential	kWh	4062	4708	20,929,014	0.00440	\$92,088	23,771,263	0.00440	\$104,594
General Service < 50 kW	kWh	4062	4708	5,123,503	0.00440	\$22,543	5,390,531	0.00440	\$23,718
General Service > 50 to 4999 kW	kWh	4062	4708	4,550,412	0.00440	\$20,022	4,559,593	0.00440	\$20,062
Unmetered Scattered Load	kWh	4062	4708	97,685	0.00440	\$430	97,505	0.00440	\$429
Street Lighting	kWh	4062	4708	399,008	0.00440	\$1,756	407,869	0.00440	\$1,795
MicroFit									
TOTAL		0	0	31,099,622		\$136,838	34,226,760		\$150,598

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Power Supply Expense

Rural Rate Protection

(loss adjusted)

Customer		Revenue	Expense	Bridge Year 2013		Test Year 2014	
				Volume	rate (\$/kWh):	Volume	rate (\$/kWh):
Class Name		USA #	USA #	Volume	Amount	Volume	Amount
Residential	kWh	4062	4730	20,929,014	0.00110	23,771,263	0.00110
General Service < 50 kW	kWh	4062	4730	5,123,503	0.00110	5,390,531	0.00110
General Service > 50 to 4999 kW	kWh	4062	4730	4,550,412	0.00110	4,559,593	0.00110
Unmetered Scattered Load	kWh	4062	4730	97,685	0.00110	97,505	0.00110
Street Lighting	kWh	4062	4730	399,008	0.00110	407,869	0.00110
MicroFit	kWh						
TOTAL		0	0	31,099,622		34,226,760	\$37,649

Low Voltage Charges

Customer Class Name	Current Low Voltage Rates		2013 PROJECTED TRANSMISSION-CONNECTION REVENUE				
	Rate	per	Rate	per	Uplifted Volumes	Revenue	%
Residential	\$0.0014	kWh	\$0.0052	kWh	23,771,263	\$123,611	71.24%
General Service < 50 kW	\$0.0013	kWh	\$0.0046	kWh	5,390,531	\$24,796	14.29%
General Service > 50 to 4999 kW	\$0.4778	kW	\$1.8369	kW	12,633	\$23,205	13.37%
Unmetered Scattered Load	\$0.0013	kWh	\$0.0046	kWh	97,505	\$449	0.26%
Street Lighting	\$0.3694	kW	\$1.4200	kW	1,023	\$1,452	0.84%
MicroFit							
TOTAL	0	0		\$0	29,272,954	\$173,513	100%

Low Voltage Charges

(not loss adjusted)

2013 PROPOSED LOW VOLTAGE CHARGES & RATES					
Customer Class Name	% Allocation	Charges	Not Uplifted Volumes	Rate	per
Residential	71.24%	39,894	22,293,395	\$0.0018	kWh
General Service < 50 kW	14.29%	8,003	5,055,400	\$0.0016	kWh
General Service > 50 to 4999 kW	13.37%	7,489	12,633	\$0.5928	kW
Unmetered Scattered Load	0.26%	145	91,443	\$0.0016	kWh
Street Lighting	0.84%	469	1,023	\$0.4583	kW
MicroFit					
TOTAL	100.00%	56,000	27,453,893		

Customer		Revenue	Expense	Bridge Year 2013		Test Year 2014	
				2013	2014	2014	2014
Class Name		USA #	USA #	Volume	Rate	Volume	Rate
Residential	kWh	4075	4750	19,627,850	\$0.0014	22,293,395	\$0.0018
General Service < 50 kW	kWh	4075	4750	4,804,973	\$0.0013	5,055,400	\$0.0016
General Service > 50 to 4999 kW	kW	4075	4750	12,607	\$0.4778	12,633	\$0.5928
Unmetered Scattered Load	kWh	4075	4750	91,612	\$0.0013	91,443	\$0.0016
Street Lighting	kW	4075	4750	1,000	\$0.3694	1,023	\$0.4583
MicroFit							
TOTAL		0	0	24,538,041	\$40,238	27,453,893	\$56,320.39

Projected Power Supply Expense					\$3,047,621		\$3,560,978
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Appendix F - Calculation of Deferral and Variance Rate Rider

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Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588)	Rate Rider for Deferral/Variance	
Residential	kWh	19,634,780	-\$ 89,770	- 0.0046	\$/kWh
General Service < 50 kW	kWh	4,742,923	-\$ 21,023	- 0.0044	\$/kWh
General Service > 50 to 4999 kW	kW	12,486	-\$ 18,770	- 1.5033	\$/kW
Unmetered Scattered Load	kWh	89,208	-\$ 411	- 0.0046	\$/kWh
Street Lighting	kW	1,003	-\$ 1,618	- 1.6130	\$/kW
Total		24,480,400	-\$ 131,593		

Rate Rider Calculation for RSVA - Power - Sub-account - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of RSVA - Power - Sub-	Rate Rider for RSVA - Power -	
Residential	kWh	911,692	-\$ 1,260	- 0.0014	\$/kWh
General Service < 50 kW	kWh	312,122	-\$ 431	- 0.0014	\$/kWh
General Service > 50 to 4999 kW	kW	12,486	-\$ 5,931	- 0.4751	\$/kW
Unmetered Scattered Load	kWh	14,167	-\$ 20	- 0.0014	\$/kWh
Street Lighting	kW	1,003	-\$ 491	- 0.4898	\$/kW
Total		1,251,470	-\$ 8,133		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 2

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and	Rate Rider for Accounts 1575 and	
Residential	kWh	19,634,780	-\$ 26,485	- 0.0007	\$/kWh
General Service < 50 kW	kWh	4,742,923	-\$ 6,398	- 0.0007	\$/kWh
General Service > 50 to 4999 kW	kW	12,486	-\$ 5,790	- 0.2319	\$/kW
Unmetered Scattered Load	kWh	89,208	-\$ 120	- 0.0007	\$/kWh
Street Lighting	kW	1,003	-\$ 480	- 0.2391	\$/kW
Total		24,480,400	-\$ 39,272		

Appendix G - LRAM calculations

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LRAMVA Calculations

	2011	2012	2013
LRAM Claim (kW):	52	54	
LRAM Claim (kWh):	70,951	224,321	

tab 3.1.1 of Final 2011 OPA report
 tab 3.1.1 of Final 2011 OPA report

Per class allocation (kWh)	Class	Class	(kWh)	(kWh)	Total
Residential	69%	67%	48,624	151,277	199,901
General Service < 50 kW	16%	16%	11,259	36,542	47,801
General Service > 50 to 4999 kW	14%	15%	9,954	33,075	43,029
Unmetered Scattered Load	0%	0%	223	687	910
Street Lighting	1%	1%	891	2,739	3,631
	100%	100%	70,951	224,321	295,272

Per class allocation (kW)	2011 Alloc by Class	2012 Alloc by Class	kW	kW	Total
General Service > 50 to 4999 kW	92%	93%	48	50	
Street Lighting	8%	7%	4	4	
			52	54	

LRAMVA Rate Rider	2011 Volumetric Rate	2012 Volumetric Rate	2011 LRAM	2012 LRAM	Entry to 1568
Residential	0.0126	0.0128	\$612.66	\$1,936.35	\$2,549.01
General Service < 50 kW	0.0166	0.0168	\$186.90	\$613.91	\$800.81
General Service > 50 to 4999 kW	4.4833	4.5445	\$216.55	\$227.15	\$443.71
Unmetered Scattered Load	0.0103	0.0104	\$2.29	\$7.15	\$9.44
Street Lighting	6.4268	6.5145	\$26.25	\$26.16	\$52.41
			\$1,044.66	\$2,810.72	\$3,855.38

Appendix H – SMRR calculations

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Stranded Meter Rate Rider

Customer Class Name	Net Book Value	% share	Annual \$	Customer	Rate	per month
Residential	\$39,919.32	93.00%	19959.66	2048	\$ 9.75	\$ 0.81
General Service < 50 kW	\$3,004.68	7.00%	1502.34	168	\$ 8.94	\$ 0.75
enter classes						
	TOTAL					

Total for Recovery			42,924
Recovery Period (years)		2	
Annual Recovery			21,462

Appendix J – CDM adjusted Load Forecast

Appendix 2-I
Load Forecast CDM Adjustment Work Form (2014)

4 Year (2011-2014) kWh Target:					
1,200,000					
	2011	2012	2013	2014	Total
2011 CDM Programs	5.91%	5.90%	5.90%	5.89%	23.61%
2012 CDM Programs		20.00%	20.00%	20.00%	60.00%
2013 CDM Programs			3.24%	3.24%	6.48%
2014 CDM Programs				3.24%	3.24%
Total in Year	5.91%	25.90%	29.14%	32.37%	93.33%
kWh					
2011 CDM Programs	70,950.86	70,848.70	70,848.70	70,709.46	283,357.71
2012 CDM Programs		240,000.00	240,000.00	240,000.00	720,000.00
2013 CDM Programs			38,880.76	38,880.76	77,761.53
2014 CDM Programs				38,880.76	38,880.76
Total in Year	70,950.86	310,848.70	349,729.46	388,470.99	1,200,000.00

Net-to-Gross Conversion					
Is CDM adjustment being done on a "net" or "gross" basis?					net
	"Gross"	"Net"	Difference	"Net-to-Gross" Conversion Factor	
	kWh	kWh	kWh	(g)	
Persistence of Historical CDM programs to 2014					
2006-2010 CDM programs	2972	1616			
2011 CDM program	589	304			
2012 CDM program	555	216			
2006 to 2011 OPA CDM programs:					
Persistence to 2014	4116	2136	1980	0.00%	

The default values represent the factor that each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from These factors do not mean that CDM programs are excluded, but also reflect the assumption that impacts of 2011 and 2012 programs are already implicitly reflected in the actual data for

Weight Factor for Inclusion in CDM Adjustment to 2014 Load Forecast					
	2011	2012	2013	2014	
Weight Factor for each year's CDM program impact on 2014 load forecast	0	0	1	0.5	Utility can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	Persistence of 2011 CDM programs for the full year of 2012 means that all of 2011 CDM impact is assumed to be in the base forecast before the CDM Adjustment	50% of 2012 CDM impact is assumed reflected in base forecast based on 1/2 year rule.	Full year impact of 2013 CDM programs on adjustment for 2014 load forecast	Only 50% of 2014 CDM impact is used based on a half year rule	

	2011 kWh	2012	2013	2014	Total for 2014
Amount used for CDM threshold for LRAMVA (2014)	70,709.46	240,000.00	38,880.76	38,880.76	388,470.99
Manual Adjustment for 2014 Load Forecast (billed basis)	-	-	38,880.76	19,440.38	58,321.15
Proposed Loss Factor (TLF)	6.62%	Format: X.XX%			
Manual Adjustment for 2014 Load Forecast (system purchased basis)	-	-	41,454.67	20,727.34	62,182.01

CDM Adjustment

kWh	Year	2010	2011	2012	2013	2014
Residential	kWh	19,782,134	19,491,847	20,141,761	19,627,850	22,333,900
GS<50	kWh	4,708,938	4,513,395	4,865,388	4,804,973	5,064,745
GS>50	kWh	4,070,817	3,990,329	4,403,739	4,267,511	4,284,025
Streetlight	kWh	381,018	357,291	355,537	374,202	383,219
USL	kWh	89,786	89,208	89,208	91,612	91,612
Total						32,157,501

	Year	2010	2011	2012	2013	2014
GS>50	kW	11,793	11,861	12,486	12,607	12,656
Streetlight	kW	1,003	1,003	1,003	1,000	1,024
Total						13,681

Share	Target	Target
69.45%	40,504.97	22,293,395.20
15.75%	9,185.47	5,055,559.36
13.32%	7,769.55	4,276,255.79
1.19%	695.01	382,523.61
0.28%	166.15	91,445.65
100.00%	58,321.15	32,099,179.62

12.633
1.023
13.656

Appendix K – Final Load Forecast

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Load Forecast

Customers or Connections

Customer Class Name	Status	2010 Board Appr	2010 Actual	2011 Actual	2012 Actual	2012 Actual Normalized	Bridge Year 2013 Normalized	Test Year 2014 Normalized
Residential	Continued		1,777	1,785	1,788		1,798	2,048
General Service < 50 kW	Continued		151	158	157		160	168
General Service > 50 to 4999 kW	Continued		11	11	11		11	11
Unmetered Scattered Load	Continued		19	19	19		20	20
Street Lighting	Continued		425	425	425		425	425
MicroFit	Continued		0	0	0		0	0
TOTAL		0	2,383	2,398	2,400		2,414	2,672

Metered kWh

Customer Class Name	Status	2010 Board Appr	2010 Actual	2011 Actual	2012 Actual	2012 Actual Normalized	Bridge Year 2013 Normalized	Test Year 2014 Normalized
Residential	Continued		19,782,134	19,491,847	19,634,780	20,141,761	19,627,850	22,333,900
General Service < 50 kW	Continued		4,708,938	4,513,395	4,742,923	4,865,388	4,804,973	5,064,745
General Service > 50 to 4999 kW	Continued		4,070,817	3,990,329	4,292,894	4,403,739	4,267,511	4,284,025
Unmetered Scattered Load	Continued		89,786	89,208	89,208	89,208	91,612	91,612
Street Lighting	Continued		381,018	357,291	355,537	355,537	374,202	383,219
MicroFit	Continued		0	0	0	0	0	0
TOTAL		0	29,032,693	28,442,070	29,115,342	29,855,632	29,166,148	32,157,501

Metered kWh (CDM Adjusted)

Customer Class Name	Status	2010 Board Appr	2010 Actual	2011 Actual	2012 Actual	2012 Actual Normalized	Bridge Year 2013 Normalized	Test Year 2014 Normalized
Residential	Continued		19,782,134	19,491,847	19,634,780	20,141,761	19,627,850	22,293,395
General Service < 50 kW	Continued		4,708,938	4,513,395	4,742,923	4,865,388	4,804,973	5,055,400
General Service > 50 to 4999 kW	Continued		4,070,817	3,990,329	4,292,894	4,403,739	4,267,511	4,276,121
Unmetered Scattered Load	Continued		89,786	89,208	89,208	89,208	91,612	91,443
Street Lighting	Continued		381,018	357,291	355,537	355,537	374,202	382,512
MicroFit	Continued		0	0	0	0	0	0
TOTAL		0	29,032,693	28,442,070	29,115,342	29,855,632	29,166,148	32,098,871

kW

Customer Class Name	Status	2010 Board Appr	2010 Actual	2011 Actual	2012 Actual	2012 Actual Normalized	Bridge Year 2013 Normalized	Test Year 2014 Normalized
Residential	Continued							
General Service < 50 kW	Continued							
General Service > 50 to 4999 kW	Continued		11,793	11,861		12,486	12,607	12,656
Unmetered Scattered Load	Continued							
Street Lighting	Continued		1,003	1,003		1,003	1,000	1,024
MicroFit	Continued		0	0	0	0	0	0
TOTAL		0	12,796	12,864	0	13,489	13,607	13,680

kW CDM Adjusted

Customer Class Name	Status	2010 Board Appr	2010 Actual	2011 Actual	2012 Actual	2012 Actual Normalized	Bridge Year 2013 Normalized	Test Year 2014 Normalized
Residential	Continued							
General Service < 50 kW	Continued							
General Service > 50 to 4999 kW	Continued		11,793	11,861	12,486	12,486	12,607	12,633
Unmetered Scattered Load	Continued							
Street Lighting	Continued		1,003	1,003	1,003	1,003	1,000	1,023
MicroFit	Continued		0	0	0	0	0	0
TOTAL		0	12,796	12,864	13,489	13,489	13,607	13,655

Primary Metering Adjustment

		0.99
Customer Class Name	Status	Proposed Loss Factor
Residential	Continued	1.0663
General Service < 50 kW	Continued	1.0663
General Service > 50 to 4999 kW	Continued	1.0663
Unmetered Scattered Load	Continued	1.0663
Street Lighting	Continued	1.0663
MicroFit	Continued	1.0663

Appendix L – Cost Allocation

Cost Allocation Results and Revenue Allocation

Cost Allocation Results	REVENUE ALLOCATION (sheet O1)							CUSTOMER UNIT COST PER MONTH (sheet O2)			
Customer Class Name	Service Rev Req (row40)		Misc. Revenue (mi) (row19)		Base Rev Req		Rev2Cost Expenses % (row 80)	Avoided Costs (Minimum Charge)	Directly Related	Minimum System with PLCC * adjustment	Maximum Charge
Residential	716,802	80.68%	26,279	86.78%	690,523	80.47%	89.66%	\$7.57	\$16.61	\$19.63	\$19.63
General Service < 50 kW	89,768	10.10%	2,550	8.42%	87,218	10.16%	143.48%	\$8.70	\$17.94	\$21.09	\$21.09
General Service > 50 to 4999 kW	58,027	6.53%	249	0.82%	57,778	6.73%	155.60%	\$13.30	\$23.28	\$26.47	\$245.27
Unmetered Scattered Load	4,578	0.52%	200	0.66%	4,378	0.51%	235.34%	\$6.19	\$14.99	\$16.09	\$40.01
Street Lighting	19,248	2.17%	1,004	3.32%	18,244	2.13%	82.42%	\$0.19	\$0.48	\$3.75	\$3.75
MicroFit											
TOTAL	888,424	100.00%	30,282	100.00%	858,142	100.00%					

Revenue Reallocation - Service Revenue Requirement

Customer Class Name	Base Revenue Requirement %					
	Cost Allocation Results		Existing Rates		Proposed Allocation	
Residential	80.47%	690,525	72.07%	618,444	77.02%	660,970
General Service < 50 kW	10.16%	87,218	14.59%	125,207	12.25%	105,140
General Service > 50 to 4999 kW	6.73%	57,779	10.40%	89,265	8.07%	69,279
Unmetered Scattered Load	0.51%	4,378	1.22%	10,492	0.62%	5,298
Street Lighting	2.13%	18,245	1.72%	14,736	2.03%	17,457
MicroFit						
TOTAL		858,144		858,144	100.00%	858,144

Revenue Offsets	
%	\$
86.78%	26,279
8.42%	2,550
0.82%	249
0.66%	200
3.32%	1,004
	30,282

Service Revenue Requirement \$		
Cost Allocation	Existing Rates	Rate Application
716,804	644,723	687,249
89,768	127,757	107,690
58,028	89,514	69,528
4,578	10,692	5,498
19,249	15,740	18,461
888,426	888,426	888,426

Revenue to Cost Ratio Allocation

Customer Class Name	Calculated R/C Ratio	Proposed R/C Ratio	Variance
Residential	0.90	0.96	0.06
General Service < 50 kW	1.43	1.20	-0.24
General Service > 50 to 4999 kW	1.56	1.20	-0.36
Unmetered Scattered Load	2.35	1.20	-1.15
Street Lighting	0.82	0.96	0.13
MicroFit			

Target Range	
Floor	Ceiling
0.85	1.15
0.80	1.20
0.80	1.20
0.70	1.20
0.70	1.20

Goal Seek

Select Bucket class

- 1) Select Bucket Class (most often largest revenue class)
- 2) replace Proposed Allocation for selected Bucket Class (G27-G31) with the following formula: =1-SUM(G28:G31)

Set Proposed R/C Ratio for classes other than Bucket Class by:

- 4) Selecting cell in Proposed R/C Ratio
- 5) Select Tab "Data"/"What if Analysis"/"Goal Seek"
- 6) set "To Value" to desired target range
- 7) set "By Changing Cell" to Proposed Allocation field (i.e. G27)

Appendix M - Rate Design

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Rate Design

Cost Allocation Results

Customer Class Name	Cost Allocation - Minimum Fixed Rate (b)		
	Rate	Fixed %	Variable %
Residential	\$7.57	28.15%	71.85%
General Service < 50 kW	\$8.70	16.68%	83.32%
General Service > 50 to 4999 kW	\$13.30	2.53%	97.47%
Unmetered Scattered Load	\$6.19	28.04%	71.96%
Street Lighting	\$0.19	5.55%	94.45%
MicroFit			

Customer Class Name	Cost Allocation - Maximum Fixed Rate (b)		
	Rate	Fixed %	Variable %
Residential	\$19.63	72.99%	27.01%
General Service < 50 kW	\$21.09	40.44%	59.56%
General Service > 50 to 4999 kW	\$245.27	46.73%	53.27%
Unmetered Scattered Load	\$40.01	181.26%	-81.26%
Street Lighting	\$3.75	109.56%	-9.56%
MicroFit			

Existing Rates

Customer Class Name	Current Rates and Split		
	Rate	Fixed %	Variable %
Residential	\$13.70	54.13%	45.87%
General Service < 50 kW	\$20.34	32.56%	67.44%
General Service > 50 to 4999 kW	\$245.27	36.06%	63.94%
Unmetered Scattered Load	\$40.01	90.99%	9.01%
Street Lighting	\$1.60	55.06%	44.94%
MicroFit			

Customer Class Name	Calculated Rates at Current Split		
	Rate	Fixed %	Variable %
Residential	\$14.56	54.13%	45.87%
General Service < 50 kW	\$16.98	32.56%	67.44%
General Service > 50 to 4999 kW	\$189.25	36.06%	63.94%
Unmetered Scattered Load	\$20.08	90.99%	9.01%
Street Lighting	\$1.88	55.06%	44.94%
MicroFit			

Rate Design

Customer Class Name	Proposed Fixed Charge		
	Fixed Rate	Fixed %	Variable %
Residential	\$14.56	54.13%	45.87%
General Service < 50 kW	\$16.98	32.56%	67.44%
General Service > 50 to 4999 kW	\$189.25	36.06%	63.94%
Unmetered Scattered Load	\$20.08	90.99%	9.01%
Street Lighting	\$1.88	55.06%	44.94%
MicroFit			

Variable (h)	Resulting Variable	
	Rate (i)	per
303,211	\$0.0136	kWh
70,906	\$0.0140	kWh
44,298	\$3.5066	kW
477	\$0.0052	kWh
7,846	\$7.6728	kW
426,738		

Customer Class Name	Transf. Allowance (\$/kW):		(\$0.60)
	kW	Rate	Total \$ (g)
Residential	0	\$0.00	0
General Service < 50 kW	0	\$0.00	0
General Service > 50 to 4999 kW	0	\$0.00	0
Unmetered Scattered Load	0	\$0.00	0
Street Lighting	0	\$0.00	0
MicroFit			

Base Revenue Requirement \$		
Total (d)	Fixed	Variable
660,970	357,759	303,211
105,140	34,234	70,906
69,279	24,981	44,298
5,298	4,820	477
17,457	9,611	7,846
858,144	431,406	426,738

Rate Design

Customer Class Name	Existing Rates	
	Fixed	Variable
Residential	\$13.70	0.0128
General Service < 50 kW	\$20.34	0.0168
General Service > 50 to 4999 kW	\$245.27	4.5445
Unmetered Scattered Load	\$40.01	0.0104
Street Lighting	\$1.60	6.5145
MicroFit		

Proposed Rates	
Fixed	Variable
\$14.56	\$0.0136
\$16.98	\$0.0140
\$189.25	\$3.5066
\$20.08	\$0.0052
\$1.88	\$7.6728