



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

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Last COS Re-based Year 2012

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



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your most current Tariff of rates and charges.

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kWh E	Current Tariff Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	1,133	14,448,113		23.77	0.0138	
GSLT50	General Service Less Than 50 kW	Customer	kWh	161	5,209,322		34.78	0.0177	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	14	7,592,321	19,360	192.00		3.5875
USL	Unmetered Scattered Load	Connection	kWh	6	7,209		24.71	0.0332	
Sen	Sentinel Lighting	Connection	kW	23	25,718	65	7.84		13.6395
SL	Street Lighting	Connection	kW	341	292,061	773	4.38		20.3873
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to remove any rate adders included in current rates. Most applicants will not need to make an entry on this sheet.

Rate Class	Current Tariff Service Charge A	Current Tariff Distribution Volumetric Rate kWh B	Current Tariff Distribution Volumetric Rate kW C	Service Charge Rate Adders D	Distribution Volumetric kWh Rate Adders E	Distribution Volumetric kW Rate Adders F
Residential	23.77	0.0138	0.0000	0.00	0.0000	0.0000
General Service Less Than 50 kW	34.78	0.0177	0.0000	0.00	0.0000	0.0000
General Service 50 to 4,999 kW	192.00	0.0000	3.5875	0.00	0.0000	0.0000
Unmetered Scattered Load	24.71	0.0332	0.0000	0.00	0.0000	0.0000
Sentinel Lighting	7.84	0.0000	13.6395	0.00	0.0000	0.0000
Street Lighting	4.38	0.0000	20.3873	0.00	0.0000	0.0000



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to calculate current revenue from rate classes.

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue *12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requireme nt from Rates I
Residential	1,133	14,448,113	0	23.77	0.0138	0.0000	323,177	199,384	0	522,561
General Service Less Than 50 kW	161	5,209,322	0	34.78	0.0177	0.0000	67,195	92,205	0	159,400
General Service 50 to 4,999 kW	14	7,592,321	19,360	192.00	0.0000	3.5875	32,256	0	69,454	101,710
Unmetered Scattered Load	6	7,209	0	24.71	0.0332	0.0000	1,779	239	0	2,018
Sentinel Lighting	23	25,718	65	7.84	0.0000	13.6395	2,164	0	887	3,050
Street Lighting	341	292,061	773	4.38	0.0000	20.3873	17,923	0	15,759	33,682
							444,494	291,828	86,100	822,422



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to enter the Revenue Cost Ratios as determined from column G on Sheet "10. Proposed R C Ratio Adj" of the applicant's 2014 Revenue to Cost Ratio Adjustment Workform (V2.0) or latest COS Decision and Order.

Under the column labeled "Direction", the applicant can choose "No Change" (i.e: no change in that rate class ratio), "Change" (i.e: Board ordered change from COS decision) or "Rebalance" (i.e: to apply any offset adjustments required).

Rate Class	Direction	Current Year 2014	Transitio n Year 1 2015	Transitio n Year 2 2016	Transitio n Year 3 2017	Transitio n Year 4 2018	Transitio n Year 5 2019
Residential	No Change	97.47%	97.47%	97.47%	97.47%	97.47%	97.47%
General Service Less Than 50 kW	No Change	104.28%	104.28%	104.28%	104.28%	104.28%	104.28%
General Service 50 to 4,999 kW	Change	120.37%	120.00%	120.00%	120.00%	120.00%	120.00%
Unmetered Scattered Load	No Change	118.80%	118.80%	118.80%	118.80%	118.80%	118.80%
Sentinel Lighting	Change	74.77%	81.53%	81.53%	81.53%	81.53%	81.53%
Street Lighting	No Change	81.52%	81.52%	81.52%	81.52%	81.52%	81.52%



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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing	Percentage Split	Allocated Revenue
	Revenue Offsets A		Offsets E = D * C
		C = A / B	
Residential	0	0.00%	-
General Service Less Than 50 kW	0	0.00%	-
General Service 50 to 4,999 kW	(3,610)	0.00%	-
Unmetered Scattered Load	0	0.00%	-
Sentinel Lighting	1,179	0.00%	-
Street Lighting	2,431	0.00%	-
	-	0.00%	
	B		D



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2014 Revenue to Cost Ratio Adjustment Workform (V2.0) or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transformer rate for each rate class.

Rate Class	Transformer Allowance In Rate	Transformer Allowance A	Transformer Allowance kW's C	Transformer Allowance Rate E	Volumetric Distribution Rate F	Billed kW's G	Adjusted Volumetric Distribution Rate I=(F * (G - C) + (F - E) * C) / G
Residential	No						
General Service Less Than 50 kW	No						
General Service 50 to 4,999 kW	Yes	8,866	14,777	0.6000	3.5875	19,360	3.1295
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		8,866	14,777			19,360	
		B	D			H	
		0					



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to calculate revenue by rate class that includes Revenue Offsets and excludes Transformer Allowance prior to Revenue Cost Ratio Adjustment re-allocation.

Rate Class	Billed Customers		Billed kWh	Billed kW		Base Service Charge	Base Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Service Charge *12	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I
	or Connections											
	A	B				C	D	E				
Residential	1,133	14,448,113	0	0	23.77	0.0138	0.0000	323,177	199,384	0	522,561	
General Service Less Than 50 kW	161	5,209,322	0	0	34.78	0.0177	0.0000	67,195	92,205	0	159,400	
General Service 50 to 4,999 kW	14	7,592,321	19,360	0	192.00	0.0000	3.1295	32,256	0	60,588	92,844	
Unmetered Scattered Load	6	7,209	0	0	24.71	0.0332	0.0000	1,779	239	0	2,018	
Sentinel Lighting	23	25,718	65	0	7.84	0.0000	13.6395	2,164	0	887	3,050	
Street Lighting	341	292,061	773	0	4.38	0.0000	20.3873	17,923	0	15,759	33,682	
								444,494	291,828	77,234	813,556	



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue A	Current Revenue Cost Ratio B	Re-Allocated Cost C = A / B	Proposed Revenue Cost Ratio D	Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
Residential	\$ 522,561	0.97	\$ 536,125	0.97	\$ 522,561	-\$ 0	0.0%
General Service Less Than 50 kW	\$ 159,400	1.04	\$ 152,858	1.04	\$ 159,400	-\$ 0	0.0%
General Service 50 to 4,999 kW	\$ 92,844	1.20	\$ 77,132	1.20	\$ 92,558	-\$ 285	-0.3%
Unmetered Scattered Load	\$ 2,018	1.19	\$ 1,699	1.19	\$ 2,018	-\$ 0	0.0%
Sentinel Lighting	\$ 3,050	0.75	\$ 4,080	0.82	\$ 3,326	\$ 276	9.0%
Street Lighting	\$ 33,682	0.82	\$ 41,318	0.82	\$ 33,682	-\$ 0	0.0%
	<u>\$ 813,556</u>		<u>\$ 813,211</u>		<u>\$ 813,546</u>	<u>-\$ 10</u>	<u>0.0%</u>

Out of Balance **10**

Final ? **No**



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue By Revenue Cost Ratio A	Allocated Re- Based Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
Residential	\$ 522,561	\$ -	\$ 522,561	\$ -	\$ 522,561
General Service Less Than 50 kW	\$ 159,400	\$ -	\$ 159,400	\$ -	\$ 159,400
General Service 50 to 4,999 kW	\$ 92,558	\$ -	\$ 92,558	\$ 8,866	\$ 101,425
Unmetered Scattered Load	\$ 2,018	\$ -	\$ 2,018	\$ -	\$ 2,018
Sentinel Lighting	\$ 3,326	\$ -	\$ 3,326	\$ -	\$ 3,326
Street Lighting	\$ 33,682	\$ -	\$ 33,682	\$ -	\$ 33,682
	<u>\$ 813,546</u>	<u>\$ -</u>	<u>\$ 813,546</u>	<u>\$ 8,866</u>	<u>\$ 822,412</u>



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed fixed and variable revenue allocation

Rate Class	Revenue Requirement from Rates A	Service Charge % Revenue B	Distribution Volumetric Rate % Revenue kWh C	Distribution Volumetric Rate % Revenue kW D	Service Charge Revenue E = A * B	Distribution Volumetric Rate Revenue kWh F = A * C	Distribution Volumetric Rate Revenue kW G = A * D	Revenue Requirement from Rates by Rate Class H = E + F + G
Residential	\$ 522,561	61.8%	38.2%	0.0%	\$ 323,177	\$ 199,384	\$ -	\$ 522,561
General Service Less Than 50 kW	\$ 159,400	42.2%	57.8%	0.0%	\$ 67,195	\$ 92,205	\$ -	\$ 159,400
General Service 50 to 4,999 kW	\$ 101,425	31.7%	0.0%	68.3%	\$ 32,165	\$ -	\$ 69,259	\$ 101,425
Unmetered Scattered Load	\$ 2,018	88.1%	11.9%	0.0%	\$ 1,779	\$ 239	\$ -	\$ 2,018
Sentinel Lighting	\$ 3,326	70.9%	0.0%	29.1%	\$ 2,359	\$ -	\$ 967	\$ 3,326
Street Lighting	\$ 33,682	53.2%	0.0%	46.8%	\$ 17,923	\$ -	\$ 15,759	\$ 33,682
	<u>\$ 822,412</u>				<u>\$ 444,599</u>	<u>\$ 291,828</u>	<u>\$ 85,985</u>	<u>\$ 822,412</u>



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed fixed and variable rates

Rate Class	Distribution Volumetric		Distribution Volumetric		Re-based			Proposed Base		
	Service Charge Revenue A	Rate Revenue kWh B	Rate Revenue kW C		Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Proposed Base Service Charge G = A / D / 12	Proposed Base Distribution Volumetric Rate kWh H = B / E	Proposed Base Distribution Volumetric Rate kW I = C / F
Residential	\$ 323,177	\$ 199,384	\$ -		1,133	14,448,113	0	23.77	0.0138	-
General Service Less Than 50 kW	\$ 67,195	\$ 92,205	\$ -		161	5,209,322	0	34.78	0.0177	-
General Service 50 to 4,999 kW	\$ 32,165	\$ -	\$ 69,259		14	7,592,321	19,360	191.46	-	3.5774
Unmetered Scattered Load	\$ 1,779	\$ 239	\$ -		6	7,209	0	24.71	0.0332	-
Sentinel Lighting	\$ 2,359	\$ -	\$ 967		23	25,718	65	8.55	-	14.8727
Street Lighting	\$ 17,923	\$ -	\$ 15,759		341	292,061	773	4.38	-	20.3873



Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed adjustments to Base Service Charge and Distribution Volumetric Rate. Enter the adjustments found in column M and N below into Sheet 24 of the 2015 IRM Rate Generator Model.

Rate Class	Proposed Base Service Charge A	Proposed Base Distribution Volumetric Rate kWh B	Proposed Base Distribution Volumetric Rate kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Adjustment Required Base Service Charge G = A - D	Adjustment Required Base Distribution Volumetric Rate kWh H = B - E	Adjustment Required Base Distribution Volumetric Rate kW I = C - F
Residential	\$ 23.77	\$ 0.0138	\$ -	\$ 23.77	\$ 0.0138	\$ -	\$ -	\$ -	\$ -
General Service Less Than 50 kW	\$ 34.78	\$ 0.0177	\$ -	\$ 34.78	\$ 0.0177	\$ -	\$ -	\$ -	\$ -
General Service 50 to 4,999 kW	\$ 191.46	\$ -	\$ 3.5774	\$ 192.00	\$ -	\$ 3.5875	-\$ 0.54	\$ -	-\$ 0.0101
Unmetered Scattered Load	\$ 24.71	\$ 0.0332	\$ -	\$ 24.71	\$ 0.0332	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	\$ 8.55	\$ -	\$ 14.8727	\$ 7.84	\$ -	\$ 13.6395	\$ 0.71	\$ -	\$ 1.2332
Street Lighting	\$ 4.38	\$ -	\$ 20.3873	\$ 4.38	\$ -	\$ 20.3873	\$ -	\$ -	\$ -