Chapleau Public Utilities Corporation

2019 Cost of Service Application

Settlement Proposal

EB-2018-0087

Filed: May 22, 2019

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LIST OF ATTACHMENTS

- A. Revenue Requirement Workform
- B. 2018 and 2019 Fixed Asset Continuity Schedule
- C. 2019Bill Impacts
- D. 2019 Tariff Sheet
- E. 2019 Cost of Power

Note:

Chapleau Public Utilities Corporation has filed revised models as evidence to support this Settlement Proposal. The models have been filed through the OEB's e-filing service and include:

- a) 2019 Filing Requirements Chapter 2 Appendices
- b) 2019 Revenue Requirement Workform
- c) 2019 Test Year Income Tax PILs Model
- d) 2018 Cost Allocation Model
- e) 2019 Load Forecast Model Wholesale
- f) 2019 DVA Continuity Schedule
- g) 2019 RTSR Model
- h) 2019 LRAMVA Model
- i) 2019 Benchmarking Model
- j) 2019 Tariff Schedule and Bill Impact Model
- k) 2019 Appendix 2-Z Cost of Power
- I) 2019 Fixed Assets and Depreciation Continuity Schedule
- m) 2019 Appendix 2-R Loss Factor
- n) Depreciation Expense Movement From Initial Appl
- o) Weighting Factor for Billing and Collecting
- p) 2019 Standalone Tariff Sheet

SETTLEMENT PROPOSAL

Chapleau Public Utilities Corporation (the "Applicant" or "CPUC") filed a Cost of Service application with the Ontario Energy Board (the "OEB") on August 31, 2018, under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that CPUC charges for electricity distribution, to be effective May 1, 2019 (OEB file number EB-2018-0087) (the "Application"). The application was updated on November 26, 2018.

The OEB issued a Letter of Direction and Notice of Application on January 11, 2019. In Procedural Order No. 1, dated February 7, 2019, the OEB approved the Vulnerable Energy Consumers Coalition (VECC) as an intervenor and prescribed dates for the following: written interrogatories from OEB staff and VECC; CPUC's responses to interrogatories; a Settlement Conference; and various other elements in the proceeding.

On March 21, 2019, the OEB issued Procedural Order No. 2, which granted an extension to the filing of interrogatory responses and revised other dates in the proceeding. In accordance with the *Practice Direction on Settlement Conferences* ("Practice Direction"), the OEB also determined that OEB staff was to be a party to the Settlement Conference and any settlement proposal arising from the Settlement Conference.

Following the receipt of interrogatories, CPUC filed the bulk of its interrogatory responses with the OEB on April 5, 2019, with the remainder of the responses (except for the Tariff Schedule and Bill Impact Model) filed by April 15, 2019.

On April 10, 2019, following interrogatories, OEB staff submitted a proposed issues list as agreed to by the parties. On April 12, 2019, the OEB issued its decision on the final issues list (the "Issues List").

The Settlement Conference was convened on April 17 and 18, 2019 in accordance with the OEB's *Rules of Practice and Procedure* (the "Rules") and the OEB's Practice Direction.

On April 25, 2019, the OEB issued Procedural Order No. 3, which determined that the previous May 1, 2019 deadline for making submissions with respect to the form of hearing was extended to May 15, 2019. The OEB also determined that such

submissions needed to be filed only if a complete settlement proposal was not filed by that date.

On May 16, 2019, the OEB issued Procedural Order No. 4, which granted CPUC's requested extension of filing a settlement proposal to May 22, 2019.

CPUC, VECC and OEB staff participated in the Settlement Conference; CPUC, VECC, and OEB staff are collectively referred to below as the "Parties."

The role of OEB staff is set out on page 5 of the Practice Direction. OEB staff is a party to this Settlement Proposal and is bound by the same confidentiality and privilege rules that apply to the Parties to the proceeding.

This document is called a "Settlement Proposal" as this is a proposal by the Parties presented to the OEB to settle the issues in this proceeding. It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this Settlement Proposal is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties it is null and void and of no further effect. In entering into this Settlement Proposal, the Parties understand and agree that pursuant to the Act, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Practice Direction. The Parties acknowledge that this settlement proceeding is confidential in accordance with the OEB's Practice Direction on settlement conferences. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the OEB's Practice Direction on Confidential Filings, and the rules of that latter document do not apply. Instead, in this Settlement Conference, and in this Settlement Proposal, the specific rules with respect to confidentiality and privilege are as set out in the Practice Direction, as amended on October 28, 2016. Parties have interpreted the revised Practice Direction to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement - or not - of each issue during the Settlement Conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the Settlement Conference. However, the Parties agree that "attendees" is deemed to include, in this context, persons who were not physically in attendance at the Settlement Conference but were a) any persons or entities that the Parties engage to assist them with the Settlement Conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Settlement Proposal provides a brief description of each of the settled issues, as applicable, together with references to the evidence. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include a) additional information included by the Parties in this Settlement Proposal, and b) the Appendices to this document. The supporting Parties for each settled issue, as applicable, agree that the evidence in respect of that settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the OEB of this Settlement Proposal. The Parties agree that references to the evidence in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to interrogatories, responses to clarification questions and undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal and the Attachments to this document.

Included with the Settlement Proposal are Attachments that provide further support for the proposed settlement. The Parties acknowledge that the Attachments were prepared by CPUC. While the Intervenors have reviewed the Attachments, the Intervenors are relying on the accuracy of the Attachments and the underlying evidence in entering into this Settlement Proposal.

For ease of reference, this Settlement Proposal follows the format of the final Approved Issues List, with additional "sub-issues" added as appropriate in order to highlight specific aspects of the settlement.

The Parties have reached a full settlement with respect to the issues in this proceeding.

According to the Practice Direction (p.4), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any

settled issue that may be affected by external factors. Any such adjustments are specifically set out in the text of the Settlement Proposal.

The Parties have settled the issues as a package, and none of the parts of this Settlement Proposal are severable. If the OEB does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the OEB accepts may continue as a valid settlement without inclusion of any part(s) that the OEB does not accept.)

In the event that the OEB directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties must agree with any revised Settlement Proposal as it relates to that issue, or take no position, prior to its resubmission to the OEB.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of the Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not CPUC is a party to such proceeding, provided that no Party shall take a position that would result in the Settlement Proposal not applying in accordance with the terms contained herein.

Where in this Settlement Proposal the Parties "accept" the evidence of CPUC, or "agree" to a revised term or condition, including a revised budget or forecast, then unless the Settlement Proposal expressly states to the contrary, the words "for the purpose of settlement of the issues herein" shall be deemed to qualify that acceptance or agreement.

SUMMARY

In reaching this Settlement Proposal, the Parties have been guided by the Filing Requirements for 2019 rates and the Approved Issues List.

This Settlement Proposal reflects a full settlement of the issues in the proceeding. The Parties have described below, in detail, areas where they have settled an issue by agreeing to adjustments to the application as updated.

The Parties note that this Settlement Proposal includes all tables, appendices and the live Excel models that represent the evidence and the settlement between the Parties at the time of filing the Settlement Proposal.

A Revenue Requirement Work Form, incorporating all terms that have been agreed to is filed with the Settlement Proposal. Through the settlement process, CPUC has agreed to certain adjustments to its original 2019 Application. The changes are described in the following sections.

CPUC has provided the following Table 1 - 2019 Revenue Requirement highlighting the changes to its Rate Base and Capital, Operating Expenses and Revenue Requirement from CPUC's Application as filed as a result of interrogatories and this Settlement Proposal.

CPUC is part of the Fair Hydro Plan's Distribution Rate Protection (DRP) program, which caps the base distribution charge for certain residential customers for eight distributors in the province. This tax-funded program has been in effect since July 2017 and the current monthly distribution charge is capped at \$36.86. If there is a change to the DRP cap as of July 1, 2019 there could be a further bill impact for residential customers.

On April 6, 2019, CPUC filed an application for leave to amalgamate with its affiliate, Chapleau Energy Services Corporation (CES).

The Parties agree that the settlement of the revenue requirement is based on ensuring that CPUC has adequate resources to continue operating the utility, and not an assumption that the amalgamation application will be approved by the OEB. The Parties also acknowledge that the application for leave to amalgamate has been filed with the OEB and will be considered in a separate hearing (EB-2019-0135).

The Parties agree that the outcome of the amalgamation application will have no impact on the reasonableness of the settled revenue requirement.

| | Applicatio n August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---|-----------------------------------|---------------------|--|--|----------------------|
| | 1.100/ | 4.400/ | 0.000/ | 4.400/ | 0.000/ |
| Long Term Debt | 4.16% | 4.13% | -0.03% | 4.13% | 0.00% |
| Short Term Debt | 2.29% | 2.82% | 0.53% | 2.82% | 0.00% |
| Return on Equity | 9.00% | 8.98% | -0.02% | 8.98% | 0.00% |
| Regulated Rate of Return | 6.02% | 6.02% | 0.00% | 6.02% | 0.00% |
| Controllable Expenses | \$829,425 | \$829,425 | \$0 | \$793,425 | -\$36,000 |
| Cost of Power | \$2,692,686 | \$2,647,882 | -\$44,804 | \$2,571,772 | -\$76,110 |
| Working Capital Base \$ | \$3,522,111 | \$3,477,307 | -\$44,804 | \$3,365,197 | -\$112,110 |
| Working Capital Base \$ applied at 7.5% | \$264,158 | \$260,798 | -\$3,360 | \$252,390 | -\$8,408 |
| Gross Fixed Assets (avg) | \$3,925,018 | \$3,961,121 | \$36,103 | \$3,961,121 | \$0 |
| Accumulated Depreciation (avg) | - \$2,438,409 | - \$2,434,957 | \$3,452 | - \$2,391,716 | \$43,241 |
| Net Fixed Assets (avg) | \$1,486,609 | \$1,526,163 | \$39,555 | \$1,569,404 | \$43,241 |
| Working Capital Allowance | \$264,158 | \$260,798 | -\$3,360 | \$252,390 | -\$8,408 |
| Rate Base | \$1,750,767 | \$1,786,961 | \$36,195 | \$1,821,794 | \$34,833 |
| Regulated Rate of Return | 6.02% | 6.02% | 0.00% | 6.02% | 0.00% |
| Regulated Return on Capital | \$105,417 | \$107,532 | \$2,115 | \$109,628 | \$2,096 |
| OM&A Expenses | \$821,163 | \$821,163 | \$0 | \$785,163 | -\$36,000 |
| Property Taxes | \$8,262 | \$8,262 | \$0 | \$8,262 | \$0 |
| Depreciation Expense | \$120,706 | \$120,706 | \$0 | \$120,706 | \$0 |
| PILs | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue Offset | \$50,729 | \$55,464 | \$4,736 | \$51,964 | -\$3,500 |
| Base Distribution Revenue Requirement | \$1,004,820 | \$1,002,199 | -\$2,621 | \$971,796 | -\$30,403 |
| Gross Revenue Deficiency/Sufficiency | \$221,259 | \$238,761 | \$17,502 | \$207,566 | -\$31,195 |

Table 1 - 2019 Revenue Requirement

Based on the foregoing, and the evidence and rationale provided below, the Parties accept this Settlement Proposal as appropriate and recommend its acceptance.

Table 2 - 2019 Bill Impact Summary below illustrates the updated Bill Impacts based on the results of this Settlement Proposal.

Table 2 - 2019 Bill Impact Summary

The residential customer bill impacts below include the base distribution charge cap under the DRP program.

The Parties acknowledge that the bill impact for the Sentinel Lighting rate class is greater than 10% (i.e. an increase of 14.4%), but due to the relatively low absolute amount of the increase no rate mitigation is required.

The Parties also acknowledge that the bill impact for the GS < 50 kW rate class is greater than 10% (i.e. an increase of 10.3%), but due to this bill impact being slightly greater than the 10% threshold no further rate mitigation is required.

| Table 2 | | | | |
|--|-------|-------|------------|--------|
| RATE CLASSES / CATEGORIES | | Units | Total | |
| (eg: Residential TOU, Residential Retailer) | | Onito | | |
| | | | Total Bill | |
| | | | \$ | % |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | 750 | kwh | \$(0.61) | -0.5% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP | 2,000 | kwh | \$29.38 | 10.3% |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other) | 115 | kw | \$253.54 | 3.7% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP | 60 | kwh | \$(3.95) | -10.5% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP | 1 | kw | \$7.21 | 14.4% |
| STREET LIGHTING SERVICE CLASSIFICATION - RPP | 64 | kw | \$(80.19) | -2.0% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | 405 | kwh | \$3.58 | 3.8% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | 750 | kwh | \$(0.53) | -0.4% |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | 405 | kwh | \$3.27 | 4.4% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | 1,200 | kwh | \$(1.41) | -0.6% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | 1,200 | kwh | \$(1.41) | -0.6% |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer) | 2,000 | kwh | \$31.94 | 8.5% |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other) | 115 | kw | \$253.54 | 3.7% |

RRF OUTCOMES

The Parties accept the Applicant's compliance with the Board's required outcomes as defined by the Renewed Regulatory Framework (RRF). For the purpose of the settlement of the issues in this proceeding, and subject to the adjustments noted in this Settlement Proposal, the Parties accept that CPUC's proposed rates in the 2019 Test

Year will, in all reasonably foreseeable circumstances, allow the Applicant to meet its obligations to its customers while maintaining its financial viability.

1 PLANNING

1.1 Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to?

- Customer feedback and preferences
- Productivity
- Benchmarking of costs
- Reliability and service quality
- Impact on distribution rates
- Trade-offs with OM&A spending
- Government-mandated obligations
- The objectives of CPUC and its customers
- The distribution system plan, and
- The business plan

Full Settlement

The Parties accept the proposed 2019 capital expenditures as appropriate. The Parties recognize that, as reflected in its evidence, CPUC intends the planned capital expenditures for the Test Period and through the 5 years of its Distribution System Plan (DSP) to reflect a period within which CPUC will be maintaining the current state of its distribution system.

The DSP also articulates the need for a major voltage conversion project (i.e. 4 kV to 25 kV) planned outside the plan period (i.e. after the 2019-2023 plan period). The Parties agree that CPUC will need to seek approval in a subsequent application to the OEB before this voltage conversion project is implemented.

In its next DSP, the Parties also agree that CPUC will demonstrate how it is moving to a more condition-based strategy, rather than based primarily on asset age.

A summary of CPUC's fixed asset continuity schedule for the Bridge and Test Year is presented in Table 3 - 2019 Gross Capital Expenditures below.

| | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|-----------------------------|-------------------------------|---------------------|-------------------------------------|---------------------------------------|----------------------|
| | 2018 | Fixed Asset (| Continuity | | 1 |
| Opening | \$2,855,712 | \$2,855,712 | \$0 | \$2,855,712 | \$0 |
| Additions | \$476,662 | \$512,765 | \$36,103 | \$512,765 | \$0 |
| Transfer Assets | \$552,309 | \$552,309 | \$0 | \$552,309 | \$0 |
| Disposals | \$0 | \$0 | \$0 | \$0 | \$0 |
| Closing | \$3,884,683 | \$3,920,786 | \$36,103 | \$3,920,786 | \$0 |
| Accumulated Depreciation | | | | | |
| Opening | \$1,776,078 | \$1,776,078 | \$0 | \$1,776,078 | \$0 |
| Additions | \$154,279 | \$150,827 | -\$3,452 | \$107,586 | -\$43,241 |
| Transfer Assets | \$447,699 | \$447,699 | \$0 | \$447,699 | \$0 |
| Disposals | \$0 | \$0 | \$0 | \$0 | \$0 |
| Closing | \$2,378,056 | \$2,374,604 | -\$3,452 | \$2,331,363 | -\$43,241 |
| Opening | \$3,884,684 | \$3,920,787 | \$36,103 | \$3,920,787 | \$0 |
| | | | | | |
| Additions | \$80.667 | \$80.667 | \$0 | \$80.667 | \$0 |
| Disposals | \$0 | \$0 | \$0 | \$0 | \$0 |
| Closing | \$3,965,351 | \$4,001,454 | \$36,103 | \$4,001,454 | \$0 |
| Accumulated Depreciation | | · · · · · · · · | | | |
| Opening | \$2,378,056 | \$2,374,604 | -\$3,452 | \$2,331,363 | -\$43,241 |
| Additions | \$120,706 | \$120,706 | \$0 | \$120,706 | \$0 |
| Disposals | \$0 | \$0 | \$0 | \$0 | \$0 |
| Closing | \$2,498,762 | \$2,495,310 | -\$3,452 | \$2,452,069 | -\$43,241 |
| System Access | \$0 | \$0 | \$0 | \$0 | \$0 |
| System Renewal | \$80,667 | \$80,667 | \$0 | \$80,667 | \$0 |
| System Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$80,667 | \$80,667 | \$0 | \$80,667 | \$0 |
| Capital Contribution | \$0 | \$0 | \$0 | \$0 | \$0 |

Table 3 - 2019 Gross Capital Expenditures

For the purposes of settlement of all the issues in this proceeding, the Parties accept the evidence of CPUC that the level of planned capital expenditures and the rationale for planning and pacing choices are appropriate in order to maintain system reliability, service quality objectives and the reliable and safe operations of the distribution system.

Evidence References

- Exhibit 1. Section 1.2. Executive Summary/Business Plan Section 5.2
- Exhibit 1. Section 1.5 Application Summary
- Exhibit 2. Rate Base, Including Appendix B DSP

IR Responses

- IR 2-Staff-8 to 2-Staff-31.
- IR 2.0 VECC-4 to 2.0-VECC-18

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

1.2 OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to?

- Customer feedback and preferences
- Productivity
- Benchmarking of costs
- Reliability and service quality
- Impact on distribution rates
- Trade-offs with capital spending
- Government-mandated obligations
- The objectives of CPUC and its customers
- The distribution system plan, and
- The Business Plan

Full Settlement

Subject to a reduction of \$38,000 to the proposed 2019 OMA budget and an increase in the proposed LEAP funding of \$2,000 (for a total Test Year LEAP Funding amount of \$4,000) resulting in a net proposed Test Year OM&A of \$785,163, the Parties accept that the proposed Test Year OM&A expenditures are appropriate.

Table 4 - 2019 Test Year OM&A Expenditures

| | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|--------------------------------|----------------------------------|------------------------|--|--|----------------------|
| Operations | \$242,760 | \$242,760 | \$0 | \$231,968 | -\$10,792 |
| Maintenance | \$1,610 | \$1,610 | \$0 | \$1,534 | -\$76 |
| Billing and Collecting | \$133,730 | \$133,730 | \$0 | \$127,455 | -\$6,275 |
| Community Relations | \$0 | \$0 | \$0 | \$0 | \$0 |
| Administration & General +LEAP | \$443,063 | \$443,063 | \$0 | \$424,206 | -\$18,857 |
| Total | \$821,163 | \$821,163 | \$0 | \$785,163 | -\$36,000 |

Evidence References

• Exhibit 1. Section 1.5.4 – Overview of Operation, Maintenance, and Administrative Costs

- Exhibit 1. Business Plan Section 5.3
- Exhibit 4 Operating Expenses

IR Responses

- IR 4-Staff-42 to 4-Staff-60.
- IR 4.0 VECC-27 to 4.0-VECC-35

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2 **REVENUE REQUIREMENT**

2.1 Are all elements of the revenue requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?

Full Settlement

The Parties agree that the methodology used by CPUC to calculate the Revenue Requirement is appropriate.

A summary of the adjusted Revenue Requirement reflecting adjustments and settled issues in accordance with the above is presented in Table 5 - 2019 Revenue Requirement below.

| | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---|----------------------------------|---------------------|--|---------------------------------------|----------------------|
| OM&A Expenses | \$821,163 | \$821,163 | \$0 | \$785,163 | -\$36,000 |
| Amortization/Depreciation | \$120,706 | \$120,706 | \$0 | \$120,706 | \$0 |
| Property Taxes | \$8,262 | \$8,262 | \$0 | \$8,262 | \$0 |
| Capital Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Income Taxes (Grossed up) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Return | | | | | |
| Deemed Interest Expense | \$42,390 | \$43,345 | \$955 | \$44,189 | \$845 |
| Return on Deemed Equity | \$63,028 | \$64,188 | \$1,160 | \$65,439 | \$1,251 |
| Service Revenue Requirement (before Revenues) | \$1,055,548 | \$1,057,663 | \$2,115 | \$1,023,760 | -\$33,903 |
| Revenue Offsets | \$50,729 | \$55,464 | \$4,736 | \$51,964 | -\$3,500 |
| Base Distribution Revenue Requirement | \$1,004,820 | \$1,002,199 | -\$2,621 | \$971,796 | -\$30,403 |
| Gross Revenue Deficiency/Sufficiency | \$221,259 | \$238,761 | \$17,502 | \$207,566 | -\$31,195 |

An updated Revenue Requirement Work Form Model has been filed through the OEB's e-filing service.

Evidence References

- Exhibit 1, Section 1.5 Application Summary
- Exhibit 6 Revenue Requirement.

IR Responses

• N/A

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2.1.1 Cost of Capital

Full Settlement

The Parties agree to CPUC's proposed cost of capital parameters as updated to reflect the Board's deemed cost of capital parameters for the 2019 test year. Table 6 - 2019 Cost of Capital Calculation below details the cost of capital calculation.

| Particulars | Application August 31, 2018 | Application August 31, 2018 | IRR April 4, 2019 | IRR April 4, 2019 | Variance over Original Filing | Settlement Proposal May 15, 2019 | Settlement Proposal May 15, 2019 | Variance over IRs |
|------------------|-----------------------------------|-----------------------------------|----------------------------|-------------------------|--|---|---|----------------------|
| Debt | | | | | | | | |
| Long-term Debt | 4.16% | \$40,786 | 4.13% | \$41,329 | \$543 | 4.13% | \$42,134 | \$806 |
| Short-term Debt | 2.29% | \$1,604 | 2.82% | \$2,016 | \$412 | 2.82% | \$2,055 | \$39 |
| Total Debt | 4.04% | \$42,390 | 4.04% | \$43,345 | \$955 | 4.04% | \$44,189 | \$845 |
| Equity | | | | | | | | |
| Common Equity | 9.00% | \$63,028 | 8.98% | \$64,188 | \$1,160 | 8.98% | \$65,439 | \$1,251 |
| Preferred Shares | 0.00% | \$0 | 0.00% | \$0 | \$0 | 0.00% | \$0 | \$0 |
| Total Equity | 9.00% | \$63,028 | 8.98% | \$64,188 | \$1,160 | 8.98% | \$65,439 | \$1,251 |
| Total | 6.02% | \$105,417 | 6.02% | \$107,532 | \$2,115 | 6.02% | \$109,628 | \$2,096 |

Table 6 - 2019 Cost of Capital Calculation

Evidence References

- Exhibit 1. Section 1.5 Application Summary
- Exhibit 5 Cost of Capital

IR Responses

- IR 5-Staff-61.
- IR 5.0 VECC-37 to 5.0-VECC-39

Supporting Parties

CPUC, VECC, OEB staff **Parties Taking No Position** None

2.1.2 Rate Base

Full Settlement

The Parties accept the evidence of CPUC that the rate base calculations, after making the adjustment to the working capital included in the rate base, the forecast net capital additions, and depreciation as detailed in this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices. Table 7 - 2019 Rate Base below outlines CPUC's Rate Base calculation.

Table 7 - 2019 Rate Base

| Particulars | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|--------------------------------|----------------------------------|---------------------|--|---------------------------------------|----------------------|
| Gross Fixed Assets (avg) | \$3,925,018 | \$3,961,121 | \$36,103 | \$3,961,121 | \$0 |
| Accumulated Depreciation (avg) | -\$2,438,409 | -\$2,434,957 | \$3,452 | -\$2,391,716 | \$43,241 |
| Net Fixed Assets (avg) | \$1,486,609 | \$1,526,163 | \$39,555 | \$1,569,404 | \$43,241 |
| Allowance for Working Capital | \$264,158 | \$260,798 | -\$3,360 | \$252,390 | -\$8,408 |
| Total Rate Base | \$1,750,767 | \$1,786,961 | \$36,195 | \$1,821,794 | \$34,833 |
| Controllable Expenses | \$829,425 | \$829,425 | \$0 | \$793,425 | -\$36,000 |
| Cost of Power | \$2,692,686 | \$2,647,882 | -\$44,804 | \$2,571,772 | -\$76,110 |
| Working Capital Base | \$3,522,111 | \$3,477,307 | -\$44,804 | \$3,365,197 | -\$112,110 |
| Working Capital Rate % | 7.50% | 7.50% | \$0.00 | 7.50% | 0.00% |
| Working Capital Allowance | \$264,158 | \$260,798 | -\$3,360 | \$252,390 | -\$8,408 |

Evidence References

- Exhibit 1. Section 1.5
- Exhibit 2 Rate Base

IR Responses

• IR 2-Staff-8 to 2-Staff-31.

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- IR 2.0 VECC-4 to 2.0-VECC-18
- IR 5-Staff-61.
- IR 5.0 VECC-37 to 5.0-VECC-39
- IR 4-Staff-42 to 4-Staff-60.
- IR 4.0 VECC-27 to 4.0-VECC-35

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2.1.3 Working Capital Allowance

Full Settlement

The Parties agreed that the Working Capital Allowance has been appropriately calculated, including adjustments made as part of this Settlement Proposal in relation to OM&A and the Cost of Power forecast.

Table 8 - 2019 Working Capital Allowance Calculation

| Particulars | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---------------------------|----------------------------------|---------------------|-------------------------------------|---------------------------------------|----------------------|
| Controllable Expenses | \$829,425 | \$829,425 | \$0 | \$793,425 | -\$36,000 |
| Cost of Power | \$2,692,686 | \$2,647,882 | -\$44,804 | \$2,571,772 | -\$76,110 |
| Working Capital Base | \$3,522,111 | \$3,477,307 | -\$44,804 | \$3,365,197 | -\$112,110 |
| Working Capital Rate % | 7.50% | 7.50% | \$0.00 | 7.50% | 0.00% |
| Working Capital Allowance | \$264,158 | \$260,798 | -\$3,360 | \$252,390 | -\$8,408 |

Evidence References

- Exhibit 1. Section 1.5 Application Summary
- Exhibit 2. Section 2.1 Overview of Rate base

IR Responses

- IR 4-Staff-42 to 4-Staff-60.
- IR 4.0 VECC-27 to 4.0-VECC-35

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2.1.4 Depreciation

Full Settlement

As part of its Application CPUC had proposed to transition from a Declining Balance based depreciation methodology (the methodology that formed the basis for CPUC's last Cost of Service based Test Year in 2012) to a Straight Line based depreciation methodology effective January 1, 2018; as part of this Settlement Proposal the Parties have agreed that CPUC should only transition to a Straight Line based depreciation methodology effective January 1, 2019, so as to coincide with the Test Year. Subject to that change the Parties accept that the updated forecast of depreciation/amortization expenses are appropriate. The Parties note that consequential changes to the 2019 opening rate base have been captured in the updated information under issue 2.1.2.

Table 9 - 2019 Depreciation

| Particulars | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|--------------|-------------------------------|---------------------|----------------------------------|------------------------------------|----------------------|
| | | | | | |
| Depreciation | \$120,706 | \$120,706 | \$0.00 | \$120,706 | \$0 |

Evidence References

• Exhibit 4. Section 4.8 Depreciation, Amortization and Depletion

IR Responses

- IR 2-Staff-8 to 2-Staff-31.
- IR 2.0 VECC-4 to 2.0-VECC-18

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2.1.5 Taxes

Full Settlement

The Parties accept the evidence of CPUC that its forecast taxes are appropriate and have been correctly determined in accordance with OEB accounting policies and practices.

A summary of the updated Taxes is presented in Table 10 - 2019 Income Taxes below.

Table 10 - 2019 Income Taxes

| | Application | IRR April | Variance over | Settlement Proposal | Variance |
|------------------------------|----------------|-----------|-----------------|---------------------|----------|
| | August 31 2018 | 4 2019 | Original Filing | May 15 2019 | over IRs |
| Income Taxes (Grossed up) | \$0 | \$0 | \$0 | \$0 | \$0 |

An updated Tax Model has been submitted in Live Excel format as part of this Settlement Proposal.

Evidence References

• Exhibit 4. Section 4.9 – Taxes & Payments in Lieu of Taxes (PILS)

IR Responses

• N/A.

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2.1.6 Other Revenue

Full Settlement

Subject to the removal of Deferral and Variance account related interest income in the amount of \$3,500 that was incorrectly included as other revenue, the Parties accept the evidence of CPUC that its proposed other revenue forecast is appropriate and have been correctly determined in accordance with OEB accounting policies and practices.

Table 11 - 2019 Other Revenue

| | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|-----------------------------|----------------------------------|------------------------|--|--|----------------------|
| Specific Service Charges | -\$6,207 | -\$6,207 | \$0 | -\$6,207 | \$0 |
| Late Payment Charges | -\$5,355 | -\$5,355 | \$0 | -\$5,355 | \$0 |
| Other Distribution Revenues | -\$16,351 | -\$21,087 | -\$4,736 | -\$21,087 | \$0 |
| Other Income and Deductions | -\$22,816 | -\$22,816 | \$0 | -\$19,316 | \$3,500 |
| Total | -\$50,729 | -\$55,464 | -\$4,736 | -\$51,964 | \$3,500 |

Evidence References

- Exhibit 1. Section 1.5.2 Revenue Requirements
- Exhibit 3. Section 3.4 Other Revenues

IR Responses

• IR 2.0 VECC-24 to 2.0-VECC-26

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

2.2 Has the revenue requirement been accurately determined based on these elements?

Full Settlement

The Parties accept the evidence of CPUC that the proposed Base Distribution Revenue Requirement has been determined accurately.

Evidence References

• Exhibit 6, Revenue Requirement Work Form

IR Responses

• N/A.

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3 LOAD FORECAST, COST ALLOCATION, AND RATE DESIGN

3.1 Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the energy and demand requirements of CPUC's customers?

Full Settlement

The Parties accept the evidence of CPUC and its methodology used for the load forecast, customer forecast, loss factors, and CDM adjustments after incorporating the following adjustments:

- an update to the customer count to reflect 2018 year-end values,
- an update to the USL class to use a 3-year average instead of 10 year and update the Sentinel to use a 2-year average instead of 10,
- the removal of the class specific adjustment to customer count
- an update to the "CDM Adjustment" tab to remove the impact of 2017 savings on LRAMVA and update the impact of 2017 savings in the manual adjustment to reflect ¹/₂ year, and
- an update to the Verified 2017 savings persisting in 2019 to 208,141.

The resulting billing determinants are presented in Table 12 - 2019 Test Year Billing Determinants for Cost Allocation and Rate Design below.

Table 12 - 2019 Test Year Billing Determinants for Cost Allocation and Rate Design (CDM Adjusted)

| Particulars | Determinant | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---------------------------------|-------------|----------------------------------|---------------------|--|--|----------------------|
| Residential | k)//b | 12 021 601 | 12.052.266 | 770.045 | 10 015 706 | 160.070 |
| | kWh | 13,831,681 | 13,053,366 | -778,315 | 13,215,736 | 162,370 |
| General Service < 50 kW | kWh | 4,880,502 | 4,609,837 | -270,665 | 4,663,068 | 53,231 |
| General Service > 50 to 4999 kW | kWh | 7,147,174 | 6,736,465 | -410,708 | 6,841,388 | 104,922 |
| Unmetered Scattered Load | kWh | 5,232 | 2,892 | -2,340 | 2,892 | 0 |
| Sentinel | kWh | 24,760 | 24,760 | 0 | 20,311 | -4,449 |
| Street Lighting | kWh | 283,967 | 283,967 | 0 | 283,967 | 0 |
| Total | | 26,173,316 | 24,711,288 | -1,462,027 | 25,027,362 | 316,073 |
| Residential | kW | 0 | 0 | 0 | 0 | 0 |
| General Service < 50 kW | kW | 0 | 0 | 0 | 0 | 0 |

| General Service > 50 to 4999 kW | kW | 18,883 | 17,694 | -1,189 | 17,970 | 276 |
|---------------------------------|----|--------|--------|--------|--------|-----|
| Unmetered Scattered Load | kW | 0 | 0 | 0 | 0 | 0 |
| Sentinel | kW | 65 | 65 | 0 | 61 | -4 |
| Street Lighting | kW | 774 | 774 | 0 | 774 | 0 |
| Total | | 19,722 | 18,533 | -1,189 | 18,763 | 230 |

An updated copy of CPUC's Load Forecast Model has been submitted in Live Excel format as part of this Settlement Proposal.

Evidence References

- Exhibit 1. Section 1.5 Application Summary
- Exhibit 3. Section 3.1 Load and Revenue Forecast and Section 3.2 Impact and Persistence from Historical CDM Programs and Section 3.3 Accuracy of Load Forecast and Variance Analysis
- CPUC Load Forecast Model

IR Responses

- IR 2-Staff-24, 3-Staff-36, 3-Staff-39, 3-Staff-40, 3-Staff-53
- IR 4.0 VECC-36

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.1.1 Customer/Connection Forecast

Full Settlement

The Parties have agreed to the forecast of customers/connections based on CPUC's 2018 year-end customer counts as set out in Table 13 - Summary of 2019 Load Forecast Customer Counts/Connections below.

Table 13 - Summary of 2019 Load Forecast Customer Counts/Connections

| Particulars | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---------------------------------|----------------------------------|------------------------|-------------------------------------|---------------------------------------|----------------------|
| Residential | 1,033 | 1,033 | 0 | 1,047 | 14 |
| General Service < 50 kW | 148 | 148 | 0 | 149 | 1 |
| General Service > 50 to 4999 kW | 15 | 15 | 0 | 12 | -3 |
| Unmetered Scattered Load | 4 | 4 | 0 | 4 | 0 |
| Sentinel | 23 | 23 | 0 | 22 | -1 |
| Street Lighting | 328 | 328 | 0 | 328 | 0 |
| Total | 1,552 | 1,552 | 0 | 1,562 | 10 |

Evidence References

- Exhibit 1. Section 1.5 Application Summary
- Exhibit 3. Section 3.1 Load and Revenue Forecast and Section 3.2 Impact and Persistence from Historical CDM Programs and Section 3.3 Accuracy of Load Forecast and Variance Analysis
- CPUC Load Forecast Model

IR Responses

• IR 3.0 VECC-20, 3.0 VECC-21

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.1.2 Load Forecast

Full Settlement

The Parties agreed to the following updates in the Load Forecast Model:

- for the 2015-2020 CDM Program Table, the use of the 2017 verified results persisting in 2019 along with annual savings from the CDM plan for 2018 and 2019 assuming a 50% persistence for 2019,
- A revised allocation of the manual CDM adjustment based on the 2017 verified results, and
- and the CDM plan savings for 2017 and 2018.

Table 14 - Summary of 2019 Load Forecast Billed kWh (CDM **Adjusted)** below provides the weather normalized billed kWh and billed demand forecast by rate class.

| Particulars | Determinant | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---------------------------------|-------------|----------------------------------|---------------------|--|--|----------------------|
| Residential | kWh | 13,831,681 | 13,053,366 | -778,315 | 13,215,736 | 162,370 |
| General Service < 50 kW | kWh | 4,880,502 | 4,609,837 | -270,665 | 4,663,068 | 53,231 |
| General Service > 50 to 4999 kW | kWh | 7,147,174 | 6,736,465 | -410,708 | 6,841,388 | 104,922 |
| Unmetered Scattered Load | kWh | 5,232 | 2,892 | -2,340 | 2,892 | 0 |
| Sentinel | kWh | 24,760 | 24,760 | 0 | 20,311 | -4,449 |
| Street Lighting | kWh | 283,967 | 283,967 | 0 | 283,967 | 0 |
| Total | | 26,173,316 | 24,711,288 | -1,462,027 | 25,027,362 | 316,073 |
| Residential | kW | 0 | 0 | 0 | 0 | 0 |
| General Service < 50 kW | kW | 0 | 0 | 0 | 0 | 0 |
| General Service > 50 to 4999 kW | kW | 18,883 | 17,694 | -1,189 | 17,970 | 276 |
| Unmetered Scattered Load | kW | 0 | 0 | 0 | 0 | 0 |
| Sentinel | kW | 65 | 65 | 0 | 61 | -4 |
| Street Lighting | kW | 774 | 774 | 0 | 774 | 0 |
| Total | | 19,722 | 18,533 | -1,189 | 18,763 | 230 |

Table 14 - Summary of 2019 Load Forecast Billed kWh (CDM Adjusted)

Evidence References

- Exhibit 1. Section 1.5 Application Summary
- Exhibit 3. Section 3.1 Load and Revenue Forecast and Section 3.2 Impact and Persistence from Historical CDM Programs and Section 3.3 Accuracy of Load Forecast and Variance Analysis
- CPUC Load Forecast Model

IR Responses

- IR 3-Staff-25 to 3-Staff-41.
- IR 3.0 VECC-22 to 3.0-VECC-26

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.1.3 Loss Factors

Full Settlement

The Parties agree to the Loss Factors as updated through the interrogatory process and as summarized below, including the use of the weighted average load from the IESO and Hydro One in order to acknowledge and incorporate the different losses from the two different sources of power:

Table 15 - 2019 Loss Factors

| Particulars | Application August 31 2018 | IRR April 4 2019 | Variance over Original Filing | Settlement Proposal May 15 2019 | Variance over IRs |
|---|-------------------------------|------------------------|--|---------------------------------------|----------------------|
| | | | | | |
| Loss Factor in Distributor's system = C / F | 1.0720 | 1.0720 | 0.0000 | 1.0479 | -0.0241 |
| Losses Upstream of Distributor's System | | | | | |
| Supply Facilities Loss Factor | 1.0034 | 1.0340 | 0.0306 | 1.0216 | -0.0124 |
| Total Losses | | | | | |
| Total Loss Factor = G x H | 1.0756 | 1.1085 | 0.0329 | 1.0705 | -0.0380 |

The Parties agree with the following loss factors:

- Total Loss Factor Secondary Metered Customer < 5,000 kW of 1.0705
- Total Loss Factor Primary Metered Customer < 5,000 kW of 1.0599.

Evidence References

• Exhibit 8. Section 8.1.11 Loss Adjustment Factors

IR Responses

• IR 8-Staff-73 to 8-Staff-75.

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.1.4 LRAMVA Baseline

Full Settlement

The parties have agreed to LRAMVA thresholds, which was revised to exclude 2011 from its derivation, as set out in Table 16 - 2019 LRAMVA Baseline kWhs and kWs below.

The Parties also agreed to the following updates in the Load Forecast Model:

- Update the LRAMVA baseline calculations to be based on 100% of 2018 and 2019
- Update the CDM Allocation to reflect savings from both the Residential class as well as the General Service class

Table 16 - 2019 LRAMVA Baseline kWhs and kWs

| | Year | 2018- 2019 CDM Plan | total | Share | Target |
|------------------------------------|-----------|------------------------------|---------|---------|---------|
| Residential | kWh | 109,157 | 109,157 | 27.31% | 109,173 |
| | kW | | | | |
| General Service < 50 kW | kWh | 185,998 | 185,998 | 46.53% | 186,025 |
| | kW | | | | |
| General Service > 50 to 4999 kW | kWh | 104,588 | 104,588 | 26.16% | 104,603 |
| | kW | 275 | | | 313 |
| Unmetered Scattered Load | kWh kW | | | | |
| Sentinel | kWh kW | | | | |
| Street Lighting | kWh kW | | | | |
| | kWh | 399,743 | 399,743 | 100.00% | 399,800 |
| | kW | 275 | | | 313 |

Evidence References

- Exhibit 3. Section 3.2.2 Allocation of CDM Results
- CPUC Load Forecast Model

IR Responses

- IR 3-Staff-40, 9-Staff-96, 9-Staff-98 to 9-Staff-100
- IR 4.0 VECC-36

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.2 Are the proposed cost allocation methodology, allocations and revenue-to-cost ratios, appropriate?

Full Settlement

Subject to the following adjustments:

- updated weighting factors to exclude bad debt as it has its own allocator,
- recalculated weighting factors on a per bill basis as opposed to per connection basis,
- adjusted breakout of assets for poles and transformers to reflect a more accurate representation of primary vs. secondary assets,
- updated demand data to reflect the change in the load forecast since CPUC's 2012 cost of service application, and
- updated meter reading and meter capital allocations to reflect revised customer count,

The Parties accept the evidence of CPUC that all elements of the cost allocation methodology allocation and Revenue-to-Cost ratios have been correctly determined in accordance with OEB policies and practices.

Table 17 - Summary of 2019 Revenue to Cost Ratios

| Particulars | Applicati | ion August : | 31 2018 | IRF | IRR April 4 2019 | | Settlement Proposal May 15 2019 | | May 15 |
|---------------------------------|-------------------------|--------------------------|----------|-------------------------|--------------------------|----------|------------------------------------|--------------------------|----------|
| Customer Class Name | Calculated R/C Ratio | Proposed R/C Ratio | Variance | Calculated R/C Ratio | Proposed R/C Ratio | Variance | Calculated R/C Ratio | Proposed R/C Ratio | Variance |
| Residential | 0.93 | 0.93 | 0.00 | 0.90 | 0.92 | -0.01 | 0.91 | 0.93 | -0.02 |
| General Service < 50 kW | 1.20 | 1.20 | 0.00 | 1.17 | 1.17 | 0.00 | 1.18 | 1.18 | 0.00 |
| General Service > 50 to 4999 kW | 1.06 | 1.06 | 0.00 | 1.04 | 1.04 | 0.00 | 0.99 | 0.99 | 0.00 |
| Unmetered Scattered Load | 3.77 | 2.50 | 1.27 | 1.78 | 1.80 | -0.02 | 2.16 | 1.50 | 0.67 |
| Sentinel | 0.91 | 1.01 | -0.10 | 0.84 | 0.84 | 0.00 | 1.01 | 1.01 | 0.00 |
| Street Lighting | 1.11 | 1.11 | 0.00 | 6.13 | 4.90 | 1.24 | 4.58 | 3.45 | 1.13 |

| | Future Revenue to Cost Adjustment | | | | |
|---------------------------------|-----------------------------------|------|------|--|--|
| Customer Class Name | 2019 | 2020 | 2021 | | |
| Residential | 0.93 | 0.94 | 0.96 | | |
| General Service < 50 kW | 1.18 | 1.18 | 1.18 | | |
| General Service > 50 to 4999 kW | 0.99 | 0.99 | 0.99 | | |
| Unmetered Scattered Load | 1.50 | 1.20 | 1.20 | | |
| Sentinel | 1.01 | 1.01 | 1.01 | | |
| Street Lighting | 3.45 | 2.33 | 1.20 | | |

Evidence References

- Exhibit 1. Section 1.5 Application Summary
- Exhibit 7 Cost Allocation

IR Responses

- IR 7-Staff-62 to 7-Staff-69
- IR 4.0 VECC-40 to 4.0 VECC-43

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.3 Are the applicant's proposals for rate design appropriate, including the OEB's policy on residential rate design?

Full Settlement

The Parties accept the evidence of CPUC that all elements of the rate design have been correctly determined in accordance with OEB policies and practices, and that CPUC's proposal for the phase-in of fully fixed charges for the residential rate class over a period of 5 years remains appropriate and is properly reflected in the application.

| Particulars | | Application August 31, 2018 | Application August 31, 2018 | IRR April 4, 2019 | IRR April 4, 2019 | Settlement Proposal May 15, 2019 | Settlement Proposal May 15, 2019 |
|---------------------------------|-----|-----------------------------------|-----------------------------------|----------------------|----------------------|---|---|
| Customer Class Name | per | Fixed Rate | Variable Rate | Fixed Rate | Variable Rate | Fixed Rate | Variable Rate |
| Residential | kWh | \$50.87 | -\$0.0000 | \$51.65 | \$0.0000 | \$34.94 | \$0.0145 |
| General Service < 50 kW | kWh | \$35.18 | \$0.0266 | \$35.18 | \$0.0277 | \$35.18 | \$0.0264 |
| General Service > 50 to 4999 kW | kW | \$193.66 | \$5.1694 | \$193.66 | \$5.3771 | \$193.66 | \$5.0231 |
| Unmetered Scattered Load | kWh | \$21.17 | \$0.0285 | \$33.10 | \$0.0445 | \$21.72 | \$0.0292 |
| Sentinel | kW | \$12.32 | \$21.4320 | \$11.37 | \$19.7688 | \$11.00 | \$19.1301 |
| Street Lighting | kW | \$5.68 | \$26.4451 | \$4.61 | \$21.4503 | \$4.20 | \$19.5293 |
| Particulars | | Application August 31, 2018 | Application August 31, 2018 | IRR April 4, 2019 | IRR April 4, 2019 | Settlement Proposal May 15, 2019 | Settlement Proposal May 15, 2019 |
| Customer Class Name | per | Fixed % | Variable % | Fixed % | Variable % | Fixed % | Variable % |
| Residential | kWh | 100.00% | 0.00% | 100.00% | 0.00% | 69.60% | 30.40% |
| General Service < 50 kW | kWh | 32.58% | 67.42% | 32.90% | 67.10% | 33.79% | 66.21% |
| General Service > 50 to 4999 kW | kW | 26.61% | 73.39% | 27.12% | 72.88% | 23.60% | 76.40% |
| Unmetered Scattered Load | kWh | 87.22% | 12.78% | 92.51% | 7.49% | 92.51% | 7.49% |
| Sentinel | kW | 70.94% | 29.06% | 70.94% | 29.06% | 71.33% | 28.67% |
| Street Lighting | kW | 52.22% | 47.78% | 52.22% | 47.78% | 52.22% | 47.78% |

Table 18 - 2019 Distribution Rates & Fixed to Variable Split

Evidence References

- Exhibit 8 Rate Design
- OEB RRWF Model

IR Responses

- IR 8-Staff-70 to 7-Staff-80
- IR 4.0 VECC-43

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.4 Are the proposed Retail Transmission Service Rates and Low Voltage service rates appropriate?

Full Settlement

The Parties accept the evidence of CPUC that all elements of the Retail Transmission Service Rates have been correctly determined in accordance with OEB policies and practices.

Evidence References

• Exhibit 8 Rate Design

IR Responses

• IR 8-Staff-71, 7-Staff-73, 7-Staff-76

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.4.1 Retail Transmission Service Rates

Full Settlement

The Parties have agreed to the RTSR rates presented in Table 19 - 2019 RTSR Network and Connection Rates below. An updated copy of the OEB's RTSR model has been submitted in live Excel format as part of this Settlement Proposal.

| Transmission - Network | | |
|---------------------------------|-----|--------|
| Customer | | |
| Class Name | | Rate |
| Residential | kWh | 0.0068 |
| General Service < 50 kW | kWh | 0.0060 |
| General Service > 50 to 4999 kW | kW | 2.5088 |
| Unmetered Scattered Load | kWh | 0.0060 |
| Sentinel Lighting | kW | 1.9017 |
| Street Lighting | kW | 1.8921 |
| TOTAL | | |
| | | |
| Transmission - Connection | | |
| | | |
| Customer | | |
| Class Name | | Rate |
| Residential | kWh | 0.0018 |
| General Service < 50 kW | kWh | 0.0018 |
| General Service > 50 to 4999 kW | kW | 0.6595 |
| Unmetered Scattered Load | kWh | 0.0018 |
| Sentinel Lighting | kW | 0.5205 |
| Street Lighting | kW | 0.5099 |
| TOTAL | | |

Table 19 - 2019 RTSR Network and Connection Rates

Evidence References

• Exhibit 8. Section 8.1.1 Retail Transmission Service Rates (RTSR)

IR Responses

• IR 8-Staff-71, 7-Staff-73, 7-Staff-76

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

3.4.2 Low Voltage Service Rates

Full Settlement

Subject to the utility using 2018 actual LV charges as a basis for determining the 2019 LV Charges, the Parties have agreed to the Low Voltage Service rates presented in Table 20 - 2019 LV rates below. An updated copy of the calculation of the LV Service rates has been submitted in a live Excel format as part of this settlement proposal, as part of the Excel file Appendix 2-Z Cost of Power.

| Customer | | | 2019 | |
|------------------------------------|-----|------------|----------|----------|
| Class Name | | Volume | Rate | Amount |
| Residential | kWh | 13,215,736 | \$0.0016 | \$21,145 |
| General Service < 50 kW | kWh | 4,663,068 | \$0.0016 | \$7,461 |
| General Service > 50 to 4999 kW | kW | 17,970 | \$0.5413 | \$9,727 |
| Unmetered Scattered Load | kWh | 2,892 | \$0.0016 | \$5 |
| Sentinel Lighting | kW | 61 | \$0.4272 | \$26 |
| Street Lighting | kW | 774 | \$0.4185 | \$324 |
| TOTAL | | | | \$38,688 |

Table 20 - 2019 LV rates

Evidence References

• Exhibit 8. Section 8.1.10 Low Voltage Service Rates

IR Responses

• IR 8-Staff-72

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

4 ACCOUNTING

4.1 Have all impacts of any changes in accounting standards, policies, estimates, and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

Full Settlement

Subject to a restatement of CPUC's 2018 depreciation expense to reflect a transition to Straight Line depreciation in 2019 as opposed to 2018, the Parties accept the evidence of CPUC that all impacts of changes to accounting standards, policies, estimates, and adjustments have been properly identified and recorded in accordance with the OEB's policies and properly reflected in rates.

An updated DVA Continuity Schedule is provided in working Excel format reflecting this Settlement Proposal and includes the calculation of the various riders discussed below.

Evidence References

• Exhibit 4. Section 4.8 Depreciation, Amortization and Depletion

IR Responses

• IR 2-Staff-8, 2-Staff-9

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

4.2 Are CPUC's proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, requests for new accounts and the continuation of existing accounts, appropriate?

Full Settlement

Subject to the Parties' agreement that:

- a) Account 1588 and Account 1589 should not be cleared until a subsequent process wherein the Board can be satisfied that the amounts in those accounts are appropriate for clearance,
- b) Account 1595 relating to the rate year 2012 will be written off, and
- c) Accounts 1508.006 (OREC) and 1508.007 (DRP) will have their balances transferred to their proper sub-accounts under account 1110 (Other Accounts Receivable) and treated as flow-through amounts,

The Parties agree that it is appropriate for CPUC to perform a detailed internal review of Account 1588 and Account 1589, as well as its IESO RPP settlement processes, to ensure that the balances requested for disposition are accurate. The Parties agree that it is appropriate for CPUC to request clearance of Account 1588 and Account 1589 at its next proceeding after CPUC's internal review has been completed. CPUC should explain any changes made to its balances as a result of the required internal review when proposing disposition of these accounts. In updating the Account 1588 and Account 1589 and Account 1589 account balances, CPUC should also refer to the OEB's Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment issued February 21, 2019.

The Parties accept the evidence of CPUC that all elements of the applied for deferral and variance accounts are appropriate as updated through the interrogatory process, including the balances in the existing accounts and their disposition on a harmonized basis commencing June 1, 2019, and the continuation of existing accounts. *Table 21* – DVA Balances for Disposition below summarizes the amounts for disposition and associated rate riders by rate class.

| LV Variance Account | 1550 | 205,338 |
|--|------|-----------|
| Smart Metering Entity Charge Variance Account | 1551 | (354) |
| RSVA - Wholesale Market Service Charge | 1580 | (108,111) |
| RSVA - Retail Transmission Network Charge | 1584 | (8,851) |
| RSVA - Retail Transmission Connection Charge | 1586 | 2,180 |
| RSVA - Power (excluding Global Adjustment) | 1588 | 0 |
| RSVA - Global Adjustment | 1589 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | (237) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | (5,149) |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | 517 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | (4,345) |
| Total of Group 1 Accounts (excluding 1589) | | 80,989 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | 12,089 |
| Other Regulatory Assets - Sub-Account - Financial Assistance Payment and | | 0 |
| Recovery Variance - Ontario Clean Energy Benefit Act | 1508 | 3 |
| Retail Cost Variance Account - Retail | 1518 | 7,981 |
| Board-Approved CDM Variance Account | 1567 | 2 |
| Total of Group 2 Accounts | | 20,075 |

Table 21 – DVA Balances for Disposition

| LRAM Variance Account (Enter dollar amount for each class) | 1568 | (915) | | |
|---|-----------|---------|--|--|
| (Account 1568 - total amount allocated to classes) | | | | |
| | Variance | 0 | | |
| Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers) | 1580 | (2,121) | | |
| Total of Group 1 Accounts (1550, 1551, 1584, 1586 | and 1595) | 189,100 | | |
| Total of Account 1580 and 1588 (not allocated to WMPs) | | | | |
| Balance of Account 1589 Allocated to Non-WMPs | | | | |

| Group 2 | Group 2 Accounts | | |
|--|------------------|-----------|--|
| | | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | 0 | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | (159,200) | |
| Total Balance Allocated to each class for Accounts 1575 and 1576 | | (159,200) | |

Table **22 - DVA and LRAMVA Rate Riders** below summarizes the amounts for disposition and associated rate riders by rate class.

Table 22 - DVA and LRAMVA Rate Riders

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) 1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions

| Rate Class (Enter Rate Classes in cells below) | Units | Kw / kWh / # of Customers | Allocated Group 1 Balance (excluding 1589) | Rate Rider for Deferral/Variance Accounts |
|--|-------|------------------------------|--|---|
| Residential service classification | Kwh | 13215736 | \$41,560 | 0.0016 |
| General service less than 50 kw service classification | Kwh | 4663068 | \$14,693 | 0.0016 |
| General service 50 to 4,999 kw service classification | Kw | 17970 | \$21,640 | 0.6021 |
| Unmetered scattered load service classification | Kwh | 2892 | \$10 | 0.0018 |
| Sentinel lighting service classification | Kw | 61 | \$63 | 0.5127 |
| Street lighting service classification | Kw | 774 | \$902 | 0.5829 |
| Total | | | \$78,867 | |

Rate rider calculation for group 1 deferral / variance accounts balances (excluding global adj.) - non-wmp

| 1580 and 1588 |
|---------------|
|---------------|

| Rate class (enter rate classes in cells below) | Units | Kw / kWh / # of Customers | Allocated Group 1 Balance - Non-WMP | Rate Rider for Deferral/Variance Accounts |
|--|-------|------------------------------|--|---|
| Residential service classification | Kwh | 13215736 | \$0 | \$0.0000 |
| General service less than 50 kw service classification | Kwh | 4663068 | \$0 | \$0.0000 |
| General service 50 to 4,999 kw service classification | Kw | 17970 | \$0 | \$0.0000 |
| Unmetered scattered load service classification | Kwh | 2892 | \$0 | \$0.0000 |
| Sentinel lighting service classification | Kw | 61 | \$0 | \$0.0000 |
| Street lighting service classification | Kw | 774 | \$0 | \$0.0000 |
| Total | | | \$0 | |

Rate Rider Calculation for Account 1580, sub-account CBR Class B

1580, Sub-account CBR Class B

| Rate Class (Enter Rate Classes in cells below) | Units | Kw / kwh / # of Customers | Allocated Sub- account 1580 CBR Class B Balance | Rate Rider for Deferral/Variance Accounts |
|--|-------|------------------------------|--|---|
| Residential service classification | Kwh | 13215736 | -\$1,120 | |
| General service less than 50 kw service classification | Kwh | 4663068 | -\$395 | |
| General service 50 to 4,999 kw service classification | Kw | 17970 | -\$580 | |
| Unmetered scattered load service classification | Kwh | 2892 | -\$0 | |
| Sentinel lighting service classification | Kw | 61 | -\$2 | |
| Street lighting service classification | Kw | 774 | -\$24 | |
| Total | | | -\$2121 | |

Rate rider calculated separately only if Class A customers exist during the period the balance accumulated

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-wmps

| Rate Class (Enter Rate Classes in cells below) | Units | Kwh | Allocated Global Adjustment Balance | Rate Rider for RSVA - Power - Global Adjustment | |
|--|-------|---------|--|--|--|
| Residential service classification | Kwh | - | \$0 | \$0.0000 | |
| General service less than 50 kW service classification | Kwh | - | \$0 | \$0.0000 | |
| General service 50 to 4,999 kw service classification | Kwh | 6841388 | \$0 | \$0.0000 | |
| Unmetered scattered load service classification | Kwh | - | \$0 | \$0.0000 | |
| Sentinel lighting service classification | Kwh | - | \$0 | \$0.0000 | |
| Street lighting service classification | Kwh | - | \$0 | \$0.0000 | |
| Total | | | \$0 | | |

Rate Rider Calculation for Group 2 Accounts

| Rate Class (Enter Rate Classes in cells below) | Units | Kw / kwh / # of Customers | Allocated Group 2 Balance | Rate Rider for Group 2 Accounts |
|--|----------------|------------------------------|---------------------------------|---------------------------------------|
| Residential service classification | # of Customers | 1047 | \$10,601 | \$0.42 |
| General service less than 50 kw service classification | Kwh | 4663068 | \$3,740 | \$0.0004 |
| General service 50 to 4,999 kw service classification | Kw | 17970 | \$5,488 | \$0.1527 |
| Unmetered scattered load service classification | Kwh | 2892 | \$2 | \$0.0004 |
| Sentinel lighting service classification | Kw | 61 | \$16 | \$0.1335 |
| Street lighting service classification | Kw | 774 | \$228 | \$0.1472 |
| Total | | | \$20,075 | |

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

| Rate Class (Enter Rate Classes in cells below) | Units | Kw / kwh / # of Customers | Allocated Accounts 1575 and 1576 Balances | Rate Rider for Accounts 1575 and 1576 | |
|--|----------------|------------------------------|---|---|--|
| Residential service classification | # of Customers | 1047 | -\$84,066 | -\$3.35 | |
| General service less than 50 kw service classification | Kwh | 4663068 | -\$29,662 | -\$0.0032 | |
| General service 50 to 4,999 kw service classification | Kw | 17970 | -\$43,518 | -\$1.2109 | |
| Unmetered scattered load service classification | Kwh | 2892 | -\$18 | -\$0.0032 | |
| Sentinel lighting service classification | Kw | 61 | -\$129 | -\$1.0590 | |
| Street lighting service classification | Kw | 774 | -\$1,806 | -\$1.1673 | |
| Total | | | -\$159,200 | | |

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

| 2 |
|---|
| |

2

| Rate Class (Enter Rate Classes in cells below) | Units | Kw / kWh / # of Customers | Allocated Account 1568 Balance | Rate Rider for Account 1568 | |
|---|-------|------------------------------|---|--------------------------------|--|
|---|-------|------------------------------|---|--------------------------------|--|

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| Residential service classification | # of Customers | 1047 | -\$61,271 | -2.44 |
|--|----------------|---------|-----------|----------|
| General service less than 50 kw service classification | Kwh | 4663068 | \$46,388 | 0.0050 |
| General service 50 to 4,999 kw service classification | Kw | 17970 | \$13,968 | 0.3887 |
| Unmetered scattered load service classification | Kwh | 2892 | \$0 | \$0.0000 |
| Sentinel lighting service classification | Kw | 61 | \$0 | \$0.0000 |
| Street lighting service classification | Kw | 774 | \$0 | \$0.0000 |
| Total | | | -\$915 | |

5.0 Other

5.1 Are the Specific Service Charges and Retail Service Charges appropriate?

Full Settlement

Subject to updating CPUC's proposed tariff to reflect new Board approved rates, as outlined below, and agreeing to maintain CPUC's MicroFit charge at \$5.40, the Parties agree that CPUC's proposed Specific Service Charges and Retail Service Charges are appropriate.

The Parties acknowledge that CPUC will update its Retail Service Charges in accordance with OEB's Decision and Order, Energy Retail Service Charges, dated February 14, 2019, EB-2015-0304.

The Parties acknowledge that CPUC will no longer be permitted to use certain Non-Payment of Account Service Charges as of July 1, 2019, as per the OEB's Review of Customer Service Rules (EB-2017-0183). The changes in these charges are articulated as per the Rate Order, dated March 14, 2019, Non-Payment of Account Service Charges for Electricity and Natural Gas Distributors, Effective July 1, 2019, EB-2017-0183.

The Parties acknowledge that CPUC will update the pole attachment charges consistent with the March 22, 2018 *Report of the Ontario Energy Board on Wireline Pole Attachment Charges* (EB-2015-0304).

Evidence References

• Exhibit 8. Section 8.1.9 Specific Service Charges

IR Responses

- IR 8-Staff-77
- IR 3.0-VECC-25

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

5.2 Is the proposed effective date (i.e., June 1, 2019) for 2019 rates appropriate?

Full Settlement

The Parties agree that the effective date of CPUC's new rates should be the same date that CPUC is able to implement new rates subsequent to the OEB's approval of this Settlement Proposal.

Evidence References

• Exhibit 1 – Administrative Documents

IR Responses

• N/A

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

5.3 Is CPUC's proposal to recover foregone revenue related to its 2018 Incentive Rate-Setting Mechanism application reasonable?

Full Settlement

The Parties have agreed that as part of this Settlement Proposal CPUC will not seek to recover any foregone revenue related to its 2018 Incentive Rate-Setting Mechanism application (EB-2017-0337).

Evidence References

• Exhibit 8 – Section 8.1.17 Rate Mitigation/Foregone Revenues

IR Responses

• N/A

Supporting Parties

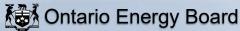
CPUC, VECC, OEB staff

Parties Taking No Position

Chapleau Public Utilities Corporation EB-2018-0087 Settlement Proposal Page 55 of 60 Filed: May 22, 2019

6 ATTACHMENTS

A. Revenue Requirement Workform



Revenue Requirement Workform (RRWF) for 2019 Filers

| <u>1. Info</u> | 8. Rev_Def_Suff |
|----------------------|--|
| 2. Table of Contents | 9. Rev_Reqt |
| 3. Data_Input_Sheet | 10. Load Forecast |
| <u>4. Rate_Base</u> | 11. Cost Allocation |
| 5. Utility Income | 12. Residential Rate Design |
| <u>6. Taxes_PILs</u> | 13. Rate Design and Revenue Reconciliation |
| 7. Cost of Capital | 14. Tracking Sheet |

Notes:

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

Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input⁽¹⁾

| | | Initial Application | (2) | Adjustments | Settlement Agreement | (6) | Adjustments | Per Board Decision | |
|---|---|------------------------------|-----|--------------------------|------------------------------|-----|-------------|------------------------------|-----|
| 1 | Rate Base | | | | | | | | |
| | Gross Fixed Assets (average) Accumulated Depreciation (average) | \$3,925,018 (\$2,438,409) | (5) | \$36,103 \$46,693 | \$3,961,121 (\$2,391,716) |) | | \$3,961,121 (\$2,391,716) | |
| | Allowance for Working Capital: Controllable Expenses | \$829,425 | | (\$36,000) | \$793,425 | | | \$793,425 | |
| | Cost of Power Working Capital Rate (%) | \$2,692,686 7.50% | (9) | (\$120,914) | \$2,571,772 7.50% | (9) | | \$2,571,772 | (9) |
| 2 | Utility Income | | | | | | | | |
| | Operating Revenues: | | | | | | | | |
| | Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue: | \$783,561 \$1,004,820 | | (\$19,331) (\$33,024) | \$764,230 \$971,796 | | | | |
| | Specific Service Charges | \$6,207 | | \$0 | \$6,207 | | | | |
| | Late Payment Charges | \$5,355 | | \$0 | \$5,355 | | | | |
| | Other Distribution Revenue | \$16,351 | | \$4,736 | \$21,087 | | | | |
| | Other Income and Deductions | \$22,816 | | (\$3,500) | \$19,316 | | | | |
| | Total Revenue Offsets | \$50,729 | (7) | \$1,236 | \$51,964 | | | | |
| | Operating Expenses: | | | | | | | | |
| | OM+A Expenses | \$821,163 | | (\$36,000) | \$785,163 | | | \$785,163 | |
| | Depreciation/Amortization | \$120,706 | | \$ - | \$120,706 | | | \$120,706 | |
| | Property taxes Other expenses | \$8,262 | | \$ - | \$8,262 | | | \$8,262 | |
| 3 | Taxes/PILs | | | | | | | | |
| | Taxable Income: | | | | | | | | |
| | Adjustments required to arrive at taxable income | (\$63,028) | (3) | | (\$65,378) | | | | |
| | Utility Income Taxes and Rates: Income taxes (not grossed up) | | | | | | | | |
| | Income taxes (grossed up) | | | | | | | | |
| | Federal tax (%) | | | | | | | | |
| | Provincial tax (%) Income Tax Credits | | | | | | | | |
| 4 | Capitalization/Cost of Capital | | | | | | | | |
| | Capital Structure: | | | | | | | | |
| | Long-term debt Capitalization Ratio (%) Short-term debt Capitalization Ratio (%) | 56.00% 4.00% | (8) | | 56.00% 4.00% | | | | (8) |
| | Common Equity Capitalization Ratio (%) | 40.00% | (-) | | 40.00% | | | | |
| | Prefered Shares Capitalization Ratio (%) | | | | | _ | | | |
| | | 100.0% | | | 100.0% | | | | |
| | Cost of Capital | | | | | | | | |
| | Long-term debt Cost Rate (%) | 4.16% | | | 4.13% | | | | |
| | Short-term debt Cost Rate (%) | 2.29% | | | 2.82% | | | | |
| | Common Equity Cost Rate (%) Prefered Shares Cost Rate (%) | 9.00% | | | 8.98% | | | | |
| | (, | | | | | | | | |

Notes:

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

(1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I (2)

- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5)
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount. Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the (6) outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

| | Rate Base | | | | | |
|-------------|---|------------------------|-------------|-------------------------|-------------|-----------------------|
| Line No. | Particulars | Initial Application | Adjustments | Settlement Agreement | Adjustments | Per Board Decision |
| 1 | Gross Fixed Assets (average) ⁽²⁾ | \$3,925,018 | \$36,103 | \$3,961,121 | \$ - | \$3,961,121 |
| 2 | Accumulated Depreciation (average) (2) | (\$2,438,409) | \$46,693 | (\$2,391,716) | \$ - | (\$2,391,716) |
| 3 | Net Fixed Assets (average) (2) | \$1,486,609 | \$82,796 | \$1,569,404 | \$ - | \$1,569,404 |
| 4 | Allowance for Working Capital (1) | \$264,158 | (\$11,769) | \$252,390 | (\$252,390) | \$ |
| 5 | Total Rate Base | \$1,750,767 | \$71,027 | \$1,821,794 | (\$252,390) | \$1,569,404 |

(1) Allowance for Working Capital - Derivation

| 6 7 8 | Controllable Expenses Cost of Power Working Capital Base | | \$829,425 \$2,692,686 \$3,522,111 | (\$36,000) (\$120,914) (\$156,913) | \$793,425 \$2,571,772 \$3,365,197 | \$ - \$ - \$ - | \$793,425 \$2,571,772 \$3,365,197 |
|-------------|--|-----|---|--|---|----------------------|---|
| 9 | Working Capital Rate % | (1) | 7.50% | 0.00% | 7.50% | -7.50% | 0.00% |
| 10 | Working Capital Allowance | | \$264,158 | (\$11,769) | \$252,390 | (\$252,390) | \$ - |

Notes (1)

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

⁽²⁾ Average of opening and closing balances for the year.

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

| Line No. | Particulars | Initial Application | Adjustments | Settlement Agreement | Adjustments | Per Board Decision |
|-----------------------|---|---|--|--|--------------------------------------|---|
| 1 | Operating Revenues: Distribution Revenue (at Proposed Rates) | \$1,004,820 | (\$33,024) | \$971,796 | \$ - | \$971,796 |
| 2 | Other Revenue | (1) \$50,729 | \$1,236 | \$51,964 | \$ - | \$51,964 |
| 3 | Total Operating Revenues | \$1,055,548 | (\$31,788) | \$1,023,760 | \$ | \$1,023,760 |
| 4 5 6 7 8 | Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense | \$821,163 \$120,706 \$8,262 \$ - \$ - \$ - | (\$36,000) \$ - \$ - \$ - \$ - \$ - | \$785,163 \$120,706 \$8,262 \$- | \$ - \$ - \$ - \$ - \$ - | \$785,163 \$120,706 \$8,262 \$ - |
| 9 | Subtotal (lines 4 to 8) | \$950,131 | (\$36,000) | \$914,131 | \$ - | \$914,131 |
| 10 | Deemed Interest Expense | \$42,390 | \$1,800 | \$44,189_ | (\$6,191) | \$37,998 |
| 11 | Total Expenses (lines 9 to 10) | \$992,521 | (\$34,200) | \$958,321 | (\$6,191) | \$952,130 |
| 12 | Utility income before income taxes | \$63,028 | \$2,411 | \$65,439 | \$6,191 | \$71,630 |
| 13 | Income taxes (grossed-up) | \$ - | \$ - | \$ | \$ - | \$ - |
| 14 | Utility net income | \$63,028 | \$2,411 | \$65,439 | \$6,191 | \$71,630 |

Notes Other Revenues / Revenue Offsets

| Specific Service Charges | \$6,207 | \$ - | \$6,207 | | \$6,207 |
|-----------------------------|----------|-----------|----------|----------|----------|
| Late Payment Charges | \$5,355 | \$ - | \$5,355 | | \$5,355 |
| Other Distribution Revenue | \$16,351 | \$4,736 | \$21,087 | | \$21,087 |
| Other Income and Deductions | \$22,816 | (\$3,500) | \$19,316 | | \$19,316 |
| Total Revenue Offsets | \$50,729 | \$1,236 | \$51,964 | <u> </u> | \$51,964 |

Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

| Line No. | Particulars | Application | Settlement Agreement | Per Board Decision |
|----------------|--|-------------------------|-------------------------|-----------------------|
| | Determination of Taxable Income | | | |
| 1 | Utility net income before taxes | \$63,028 | \$65,439 | \$56,499 |
| 2 | Adjustments required to arrive at taxable utility income | (\$63,028) | (\$65,378) | (\$65,378) |
| 3 | Taxable income | <u> </u> | \$61 | (\$8,879) |
| | Calculation of Utility income Taxes | | | |
| 4 | Income taxes | \$ - | \$ - | \$ - |
| 6 | Total taxes | <u> </u> | <u> </u> | <u> </u> |
| 7 | Gross-up of Income Taxes | \$ | \$ | \$ |
| 8 | Grossed-up Income Taxes | <u> </u> | <u> </u> | <u> </u> |
| 9 | PILs / tax Allowance (Grossed-up Income taxes + Capital taxes) | \$ - | <u> </u> | <u> </u> |
| 10 | Other tax Credits | \$ - | \$ - | \$ - |
| | Tax Rates | | | |
| 11 12 13 | Federal tax (%) Provincial tax (%) Total tax rate (%) | 0.00% 0.00% 0.00% | 0.00% 0.00% 0.00% | 0.00% 0.00% |

Notes

Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

| Line No. | Particulars | Capitalizat | ion Ratio | Cost Rate | Return |
|-------------|------------------|-------------|-------------|-----------|-----------|
| | | Initial Ap | plication | | |
| | Debt | (%) | (\$) | (%) | (\$) |
| 1 | Long-term Debt | 56.00% | \$980,429 | 4.16% | \$40,786 |
| 2 | Short-term Debt | 4.00% | \$70,031 | 2.29% | \$1,604 |
| 3 | Total Debt | 60.00% | \$1,050,460 | 4.04% | \$42,390 |
| | Equity | | | | |
| 4 | Common Equity | 40.00% | \$700,307 | 9.00% | \$63,028 |
| 5 | Preferred Shares | 0.00% | \$ - | 0.00% | \$ - |
| 6 | Total Equity | 40.00% | \$700,307 | 9.00% | \$63,028 |
| 7 | Total | 100.00% | \$1,750,767 | 6.02% | \$105,417 |
| | | Settlement | Agreement | | |
| | | Octionent | greement | | |
| | Debt | (%) | (\$) | (%) | (\$) |
| 1 | Long-term Debt | 56.00% | \$1,020,205 | 4.13% | \$42,134 |
| 2 | Short-term Debt | 4.00% | \$72,872 | 2.82% | \$2,055 |
| 3 | Total Debt | 60.00% | \$1,093,077 | 4.04% | \$44,189 |
| | Equity | | | | |
| 4 | Common Equity | 40.00% | \$728,718 | 8.98% | \$65,439 |
| 5 | Preferred Shares | 0.00% | \$ - | 0.00% | \$ - |
| 6 | Total Equity | 40.00% | \$728,718 | 8.98% | \$65,439 |
| 7 | Total | 100.00% | \$1,821,794 | 6.02% | \$109,628 |
| | | | | | |
| | | Per Board | Decision | | |
| | Debt | (%) | (\$) | (%) | (\$) |
| 8 | Long-term Debt | 56.00% | \$878,866 | 4.16% | \$36,561 |
| 9 | Short-term Debt | 4.00% | \$62,776 | 2.29% | \$1,438 |
| 10 | Total Debt | 60.00% | \$941,643 | 4.04% | \$37,998 |
| | Equity | | | | |
| 11 | Common Equity | 40.00% | \$627,762 | 9.00% | \$56,499 |
| 12 | Preferred Shares | 0.00% | \$ - | 0.00% | \$ - |
| 13 | Total Equity | 40.00% | \$627,762 | 9.00% | \$56,499 |
| 14 | Total | 100.00% | \$1,569,404 | 6.02% | \$94,497 |

<u>Notes</u>

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

| | | Initial Appli | cation | Settlement Agreement | | Per Board Decision | | | |
|----------------|--|---|-----------------------|---|-----------------------|---|-----------------------|--|--|
| Line No. | Particulars | At Current Approved Rates | At Proposed Rates | At Current Approved Rates | At Proposed Rates | At Current Approved Rates | At Proposed Rates | | |
| 1 | Revenue Deficiency from Below | | \$221,259 | | \$207,566 | | \$192,435 | | |
| 2 | Distribution Revenue | \$783.561 | \$783,561 | \$764,230 | \$764,230 | \$764.230 | \$779,361 | | |
| 3 | Other Operating Revenue Offsets - net | \$50,729 | \$50,729 | \$51,964 | \$51,964 | \$51,964 | \$51,964 | | |
| 4 | Total Revenue | \$834,289 | \$1,055,548 | \$816,194 | \$1,023,760 | \$816,194 | \$1,023,760 | | |
| 5 6 | Operating Expenses Deemed Interest Expense | \$950,131 \$42,390 | \$950,131 \$42,390 | \$914,131 \$44,189 | \$914,131 \$44,189 | \$914,131 \$37,998 | \$914,131 \$37,998 | | |
| 8 | Total Cost and Expenses | \$992,521 | \$992,521 | \$958,321 | \$958,321 | \$952,130 | \$952,130 | | |
| 9 | Utility Income Before Income Taxes | (\$158,231) | \$63,028 | (\$142,127) | \$65,439 | (\$135,936) | \$71,630 | | |
| 10 | Tax Adjustments to Accounting Income per 2013 PILs model | (\$63,028) | (\$63,028) | (\$65,378) | (\$65,378) | (\$65,378) | (\$65,378) | | |
| 11 | Taxable Income | (\$221,259) | (\$0) | (\$207,505) | \$61 | (\$201,314) | \$6,252 | | |
| 12 13 | Income Tax Rate Income Tax on Taxable Income | 0.00% \$ - | 0.00% \$ - | 0.00% \$ - | 0.00% \$ - | 0.00% \$ - | 0.00% \$ - | | |
| 14 | Income Tax Credits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 15 | Utility Net Income | (\$158,231) | \$63,028 | (\$142,127) | \$65,439 | (\$135,936) | \$71,630 | | |
| 16 | Utility Rate Base | \$1,750,767 | \$1,750,767 | \$1,821,794 | \$1,821,794 | \$1,569,404 | \$1,569,404 | | |
| 17 | Deemed Equity Portion of Rate Base | \$700,307 | \$700,307 | \$728,718 | \$728,718 | \$627,762 | \$627,762 | | |
| 18 | Income/(Equity Portion of Rate Base) | -22.59% | 9.00% | -19.50% | 8.98% | -21.65% | 11.41% | | |
| 19 | Target Return - Equity on Rate Base | 9.00% | 9.00% | 8.98% | 8.98% | 9.00% | 9.00% | | |
| 20 | Deficiency/Sufficiency in Return on Equity | -31.59% | 0.00% | -28.48% | 0.00% | -30.65% | 2.41% | | |
| 21 | Indicated Rate of Return | -6.62% | 6.02% | -5.38% | 6.02% | -6.24% | 6.99% | | |
| 22 | Requested Rate of Return on Rate Base | 6.02% | 6.02% | 6.02% | 6.02% | 6.02% | 6.02% | | |
| 23 | Deficiency/Sufficiency in Rate of Return | -12.64% | 0.00% | -11.39% | 0.00% | -12.26% | 0.96% | | |
| 24 25 26 | Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency) | \$63,028 \$221,259 \$221,259 ⁽¹⁾ | \$63,028 \$ - | \$65,439 \$207,566 \$207,566 ⁽¹⁾ | \$65,439 \$ - | \$56,499 \$192,435 \$192,435 ⁽¹⁾ | \$56,499 \$15,131 | | |

Notes:

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

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

| | I&A Expenses | | | | | | |
|---------------|--|-------------|-----|-------------|-----|-------------|-----|
| 1 ON | | \$821,163 | | \$785,163 | | \$785,163 | |
| 2 Am | ortization/Depreciation | \$120,706 | | \$120,706 | | \$120,706 | |
| 3 Pro | perty Taxes | \$8,262 | | \$8,262 | | \$8,262 | |
| 5 Inc | ome Taxes (Grossed up) | \$ - | | \$ - | | \$ - | |
| 6 Oth | er Expenses | \$ - | | | | | |
| 7 Ref | turn | | | | | | |
| [| Deemed Interest Expense | \$42,390 | | \$44,189 | | \$37,998 | |
| F | Return on Deemed Equity | \$63,028 | | \$65,439 | | \$56,499 | |
| | | | | | | | |
| | vice Revenue Requirement | | | | | | |
| (be | fore Revenues) | \$1,055,548 | | \$1,023,760 | | \$1,008,628 | |
| | | | | | | | |
| • | venue Offsets | \$50,729 | | \$51,964 | | <u> </u> | |
| | se Revenue Requirement | \$1,004,820 | | \$971,796 | | \$1,008,628 | |
| | cluding Tranformer Owership owance credit adjustment) | | | | | | |
| 11 Dis | tribution revenue | \$1,004,820 | | \$971,796 | | \$971,796 | |
| •• | ier revenue | \$50,729 | | \$51,964 | | \$51,964 | |
| 12 04 | | | | | | | |
| 13 Tot | al revenue | \$1,055,548 | | \$1,023,760 | | \$1,023,760 | |
| Dis | ference (Total Revenue Less tribution Revenue Requirement fore Revenues) | <u> </u> | (1) | <u> </u> | (1) | \$15,131 | (1) |

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

| | Application | Settlement Agreement | Δ% ⁽²⁾ | Per Board Decision | Δ% (2 |
|--|-------------|----------------------|-------------------|--------------------|-------|
| Service Revenue Requirement Grossed-Up Revenue | \$1,055,548 | \$1,023,760 | (\$0) | \$1,008,628 | (\$1) |
| Deficiency/(Sufficiency) | \$221,259 | \$207,566 | (\$0) | \$192,435 | (\$1) |
| Base Revenue Requirement (to be recovered from Distribution Rates) | \$1,004,820 | \$971,796 | (\$0) | \$1,008,628 | (\$1) |
| Revenue Deficiency/(Sufficiency) Associated with Base Revenue | | | | | |
| Requirement | \$221,259 | \$207,566 | (\$0) | \$ - | (\$1) |

Notes (1)

(1)

Line 11 - Line 8

Percentage Change Relative to Initial Application

Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

| | Stage in Process: | Se | ettlement Agreement | | | | | | | |
|---|--|---|--|--|---|--|--|---|----------------------|--|
| | Customer Class | | Initial Application | | Settle | ment Agreement | | Per | Board Decision | |
| | Input the name of each customer class. | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 | Residential General Service < 50 kW General Service > 50 to 4999 kW Unmetered Scattered Load Sentinel Street Lighting | 1,047 149 12 4 22 328 | 13,215,736 4,663,068 6,841,388 2,892 20,311 283,967 | - 17,970 - 61 774 | 1,047 149 12 4 22 328 | 13,215,736 4,663,068 6,841,388 2,892 20,311 283,967 | 17,970 61 774 | | | |
| | Total | | 25,027,362 | 18,804 | | 25,027,362 | 18,804 | | - | - |

Notes:

(1) Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: Settlement Agreement

A) Allocated Costs

| Name of Customer Class ⁽³⁾ From Sheet 10. Load Forecast | | Allocated from ous Studv ⁽¹⁾ | % | | llocated Class nue Requirement (1) (7A) | % |
|--|-------------------|--|---|-------------------|--|---|
| 1 Residential 2 General Service < 50 kW 3 General Service > 50 to 4999 kW 4 Unmetered Scattered Load 5 Sentinel 6 Street Lighting 7 8 9 10 11 12 13 14 15 16 17 18 19 20 | \$ \$ \$ \$ \$ \$ | 513,150 156,531 90,813 1,983 3,314 33,127 | 64.23% 19.59% 11.37% 0.25% 0.41% 4.15% | \$ \$ \$ \$ \$ \$ | 718,176 165,554 125,351 785 4,320 9,575 | 70.15% 16.17% 12.24% 0.08% 0.42% 0.94% |
| Total | \$ | 798,918 | 100.00% | \$ | 1,023,760 | 100.00% |
| | | | Service Revenue Requirement (from Sheet 9) | \$ | 1,023,759.75 | |

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.

(2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.

(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

| Name of Customer Class | | Load Forecast (LF) X current approved rates | | LF X current LF X approved rates X (1+d) | | LF X Proposed Rates | | Miscellaneous Revenues |
|--|-------------------|---|--------------------------|---|--------------------------|---|----------------|--|
| | | (7B) | | (7C) | | (7D) | | (7E) |
| 1 Residential 2 General Service < 50 kW 3 General Service > 50 to 4999 kW 4 Unmetered Scattered Load 5 Sentinel 6 Street Lighting 7 8 9 10 11 12 13 14 15 16 17 16 | \$ \$ \$ \$ \$ \$ | 491,667 150,035 103,727 1,375 3,365 33,392 | \$\$ \$\$ \$\$ \$\$ \$\$ | 619,345 186,125 118,145 1,649 4,071 42,461 | \$\$ \$\$ \$\$ \$\$ \$\$ | 630,695 186,130 118,151 1,127 4,071 31,623 | \$ \$ \$ \$ \$ | 35,451 9,224 5,558 49 272 1,410 |
| 18 19 20 | | | | | | | | |
| Total | \$ | 783,561 | \$ | 971,796 | \$ | 971,796 | \$ | 51,964 |

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

(5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

(6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

(7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

| Name of Customer Class | Previously Approved Ratios Most Recent Year: | Status Quo Ratios (7C + 7E) / (7A) | Proposed Ratios (7D + 7E) / (7A) | Policy Range |
|---|---|--|--|--|
| | 2012 % | % | % | % |
| 1 Residential 2 General Service < 50 kW | 97.47 104.28 120.00 118.20 81.52 81.52 | 91.17% 118.00% 98.69% 216.47% 100.53% 458.19% | 92.76% 118.00% 98.69% 149.92% 100.53% 345.00% | 85 - 115 80 - 120 80 - 120 80 - 120 80 - 120 80 - 120 |

(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
 (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios (11)

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



New Rate Design Policy For Residential C

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

| Test Year Billing Determinants for Residential Class | | |
|--|---|------------|
| Customers | | 1,047 |
| kWh | | 13,215,736 |
| | | |
| Drepaged Desidential Class Specific Devenue | ¢ | 620 604 72 |

Proposed Residential Class Specific Revenue \$ 630,694.73 Requirement¹

| Residential Base Rates on Current Tariff | | |
|--|----|--------|
| Monthly Fixed Charge (\$) | \$ | 24.04 |
| Distribution Volumetric Rate (\$/kWh) | \$ | 0.0140 |

B Current Fixed/Variable Split

| | Base Rates | Billing Determinants |
|----------|------------|----------------------|
| Fixed | 24.04 | 1,047 |
| Variable | 0.014 | 13,215,736 |
| TOTAL | - | - |

C Calculating Test Year Base Rates

| Number of Remaining Rate Design Policy | _ |
|--|---|
| Transition Years ² | 5 |

| | t Year Revenue @ urrent F/V Split | Test Year Base Rates @ Current F/V Split |
|----------|--------------------------------------|---|
| Fixed | \$ 391,111.10 | 31.13 |
| Variable | \$ 239,583.63 | 0.0181 |
| TOTAL | \$ 630,694.73 | - |

| New F/V Split | Revenue @ new F/V Split |
|---------------|----------------------------|
| | |

| Fixed | 69.61% | \$ 439,027.83 |
|----------|--------|------------------|
| Variable | 30.39% | \$ 191,666.91 |
| TOTAL | - | \$ 630,694.73 |

| Checks ³ | | |
|--|----|-----------|
| Change in Fixed Rate | \$ | 3.81 |
| Difference Between Revenues @ Proposed Rates | | (\$80.40) |
| and Class Specific Revenue Requirement | | -0.01% |

Notes:

- ¹ The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, a used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- ² The distributor should enter the number of years remaining before the transition to fully fixed rates is con rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. *A* would input the number "4". Where the change in the residential rate design will result in the fixed charge may propose an additional transition year.
- ³ Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposical culated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Workform Filers

ustomers

| Revenue | % of Total Revenue |
|------------------|--------------------|
| \$ 302,038.56 | 62.01% |
| \$ 185,020.30 | 37.99% |
| \$ 487,058.86 | - |

| Reconciliation - Test Year Base Rates @ | | |
|--|------------|--|
| Current F/V Split | | |
| \$ | 391,117.32 | |
| \$ | 239,204.82 | |
| \$ | 630,322.14 | |

| | Revenue |
|----------------|------------------|
| Final Adjusted | Reconciliation @ |
| Base Rates | Adjusted Rates |

| \$ 34.94 | \$ 438,986.16 |
|--------------|------------------|
| \$ 0.0145 | \$ 191,628.17 |
| - | \$ 630,614.33 |

s shown on Sheet 11. Cost Allocation, should be

npleted. A distributor transitioning to fully fixed \ distributor transitioning over a five-year period \(\tilde{}\) increasing by more than \$4/year, a distributor

sed class revenue requirement and the revenue at

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluentric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

| Stage in Process: | | Set | tlement Agreeme | nt | | Cla | ss Allo | cated Reve | nues | | | | | | Dist | ribution Rate | 5 | | | Rev | enue Reconciliati | on | |
|---|-------------------------------------|--|---|---|----------------------|---|-------------|---|-------------|---|--|---|--|--|----------------------------------|--|----------------------------|----------------------------|--|------------|--|-------------|--|
| | Customer and Lo | oad Forecast | | | FI | rom Sheet 1 Re | | t Allocation ial Rate Des | | leet 12. | Percentage to | riable Splits ² be entered as a ween 0 and 1 | | | | | | | | | | | |
| Customer Class From sheet 10. Load Forecast | Volumetric Charge Determinant | Customers / Connections | kWh | kW or kVA | Re | tal Class evenue uirement | s | lonthly ervice Charge | Vo | lumetric | Fixed | Variable | Transformer Ownership Allowance ¹ (\$) | nly Servi ate | ice Charge No. of decimals | V Rate | olumetric I | Rate No. of decimals | MSC Reve | nues | Volumetric revenues | Reve Tra | istribution venues less ansformer wnership |
| 1 Residential 2 General Service < 50 kW 3 General Service > 50 to 4999 kW 4 Unmetered Scattered Load 5 Sentinel 8 Street Lighting 9 9 # # # # # # # # # # # | KWh KW KW KW KW | 1,047 149 12 22 328 - - - - - - - - - - - - - - - - - - - | 13,215,736 4,663,068 6,841,368 2,892 20,311 283,967 - - - - - - - - - - - - - - - - - - - | 17,970 61 774 - - - - - - - - - - - - - - - - - - | \$ \$ \$ \$ \$ \$ \$ | 630,695 186,130 118,151 1,127 4,071 31,623 | ~ ~ ~ ~ ~ ~ | 438,986 62,902 27,887 1,042 2,904 16,513 | * * * * * * | 191,709 123,228 90,264 1,167 15,110 | 69.60% 33.79% 22.61% 22.51% 71.33% 52.22% | 30.40% 66.21% 76.40% 28.67% 47.78% | | \$ \$34.94 \$35.18 \$193.66 \$21.72 \$11.00 \$4.20 | 2 | \$0.014 \$0.026 \$5.023 \$0.029 \$19.130 \$19.529 | /kWh /kW /kWh /kW | 4 | \$ 2,9 | 01.84 | \$ 191,628,1729 \$ 123,104,9895 \$ 90,263,6297 \$ 84,4464 1,166,9361 \$ 15,109,8194 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | s s s | 630,614.33 186,006.83 118,150.67 1,127.01 4,070.94 31,641.02 - - - - - - - - - - - - - |
| | | | | | | | | | | т | otal Transformer Ow | nership Allowance | \$ - | | | | | | Total Distrib | ution Reve | enues | \$ | 971,610.80 |
| Notes: ¹ Transformer Ownership Allowance is | entered as a positive a | amount, and only for | those classes to w | hich it applies. | | | | | | | | | | | | Rates recove | r revenue r | equirement | Base Reven Difference % Difference | | ment | s -s | 971,795.55 184.75 -0.019% |

² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Tracking Form

1

The first row shown, labeled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, updated evidence, responses to interrogatories, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

(2) Short description of change, issue, etc.

Summary of Proposed Changes

| | | | Cost of C | Capital | Rate Base and Capital Expenditures | | | Ор | erating Expens | es | Revenue Requirement | | | | |
|--------------------------|--|------|---------------------------|--------------------------------|------------------------------------|--------------------|-----------------------------------|--------------------------------|----------------|------------|-----------------------------------|-------------------|-----------------------------|-----------|--|
| Reference ⁽¹⁾ | Item / Description ⁽²⁾ | Retu | ulated ırn on pital | Regulated Rate of Return | Rate Base | Working Capital | Working Capital Allowance (\$) | Amortization / Depreciation | Taxes/PILs | OM&A | Service Revenue Requirement | Other Revenues | Base Revenue Requirement | | |
| | Original Application | \$ 1 | 105,417 | 6.02% | \$ 1,750,767 | \$ 3,522,111 | \$ 264,158 | \$ 120,706 | \$- | \$ 821,163 | \$ 1,055,548 | \$ 50,729 | \$ 1,004,820 | | |
| | All Irs (cannot to show changes based on individual Irs) | -\$ | 4,211 | \$ 0 | -\$ 71,027 | \$ 156,913 | \$ 11,769 | \$ - | | \$ 36,000 | \$ 31,788 | -\$ 1,236 | \$ 33,024 | \$ 13,693 | |

B. 2018 and 2019 Fixed Asset Continuity Schedule

Year 2018 IFRS

| | | | Cost | | | | | | cumulated Depreci | | | 1 | | | |
|---|------------------------|-----------------------|--------------------|-------------------------|----------|------------------|------------------|--------------------|-------------------|----------------------|-----------------|----------------|-----------|-----------|-------------|
| | | | Cost | | 1 | | | AC | cumulated Depreci | ation | | | | | |
| | | | | | | | | Additions Transfer | | | | | | | |
| Description | Opening Balance | Tranfer of Assets | Additions | Disposals/Correction | Closi | ng Balance | Opening Balance | of Assets | Additions | Disposals/Correction | Closing Balance | Net Book Value | AVG Gross | s Bal / | AVG AccDep |
| | opening bulance | Trainer of Absets | Fidultions | Disposais/ correction | 0.05 | ing buildinge | opening building | UT ASSets | Huuttons | | | Het book value | 110 01055 | , Dui , | in o needep |
| Computer Software (Formally known as Account 1925) | \$ 188,462 | \$ 12,227 | s - | \$ - | \$ | 200,689 | \$ 136,582 | \$ 12,227 | \$ 41,504 | s - | \$ 190,313 | \$ 10,376 | \$ 19 | 94,576 \$ | 163,4 |
| | | | | | | | | | | | | | | | |
| Land Rights (Formally known as Account 1906 and 1806) | \$- | \$ - | \$ - | \$- | \$ | - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ | - \$ | |
| Land | \$ 141 | \$ 30,000 | \$ - | \$ - | \$ | 30,141 | \$ - | | \$ - | \$- | \$ - | \$ 30,141 | \$ 1 | 15,141 \$ | - |
| Buildings | \$- | \$ 135,085 | \$- | \$ - | \$ | 135,085 | \$ - | \$ 79,154 | \$ 5,978 | \$- | \$ 85,131 | \$ 49,954 | \$6 | 67,543 \$ | 42,5 |
| Leasehold Improvements | \$- | \$- | \$- | | \$ | - | \$ - | | \$- | \$- | \$ - | \$- | \$ | - \$ | |
| Transformer Station Equipment >50 kV | \$ 512,923 | \$ - | ş - | | \$ | - | \$ 261,096 | | \$- | -\$ 261,106 | -\$ 10 | \$ 10 | \$ 25 | 56,462 \$ | 130,5 |
| Distribution Station Equipment <50 kV | \$- | \$- | \$ 53,000 | \$ 512,923 | \$ | 565,923 | \$ - | | \$ 7,469 | \$ 261,106 | \$ 268,575 | \$ 297,348 | \$ 28 | 82,962 \$ | 134,2 |
| Storage Battery Equipment | \$- | \$ - | | \$- | \$ | - | \$ - | | \$ - | \$- | \$ - | \$ - | \$ | - \$ | |
| | \$ 1,232,769 | | \$ 45,940 | | \$ | 1,278,709 | \$ 868,069 | | \$ 8,219 | \$- | \$ 876,288 | \$ 402,421 | \$ 1,25 | 55,739 \$ | 872,1 |
| Overhead Conductors & Devices | \$- | \$- | | \$- | | - | \$ - | | \$ - | \$- | \$ - | \$- | \$ | - \$ | |
| Underground Conduit | \$ 77,511 | | \$ - | | | 77,511 | \$ 55,302 | | \$ 473 | | \$ 55,775 | | | 77,511 \$ | 55,5 |
| Underground Conductors & Devices | \$ 3,516 | | | \$- | \$ | 3,516 | \$ 571 | | \$ 63 | | \$ 634 | | | 3,516 \$ | 6 |
| Line Transformers | \$ 407,334 | \$ - | \$ 5,278 | \$- | \$ | 412,612 | \$ 274,931 | | \$ 2,870 | \$- | \$ 277,801 | \$ 134,811 | \$ 40 | 09,973 \$ | 276,3 |
| Services (Overhead & Underground) | \$- | \$ - | \$ - | | Ŧ | | \$ - | | \$ - | \$- | \$ - | \$- | \$ | - \$ | |
| | \$ 29,667 | | | \$ - | | 29,667 | \$ 21,932 | | \$ 774 | \$- | \$ 22,706 | | | 29,667 \$ | 22,3 |
| Meters (Smart Meters) | \$ 402,729 | | \$ 10,866 | | | 413,596 | \$ 156,934 | | \$ 22,071 | \$- | \$ 179,005 | | \$ 40 | 08,163 \$ | 167,9 |
| Land | \$- | \$ - | 7 | \$- | \$ | - | \$ - | | \$ - | \$- | | \$- | \$ | - \$ | |
| Buildings & Fixtures | \$ - | \$ - | \$- | \$- | \$ | - | \$ - | | \$ - | \$- | \$ - | \$- | \$ | - \$ | |
| Leasehold Improvements | \$ - | \$ - | Ŧ | \$ - | \$ | - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ | - \$ | |
| | \$- | \$ - | | \$- | - T | - | \$ - | | \$ - | \$- | \$ - | \$- | \$ | - \$ | |
| Office Furniture & Equipment (5 years) | \$- | \$ 48,002 | | | \$ | 48,002 | \$ - | \$ 45,233 | \$ 942 | | \$ 46,174 | | \$ 2 | 24,001 \$ | 23,0 |
| Computer Equipment - Hardware | \$ - | \$ - | | | \$ | - | \$ - | | \$ - | \$- | \$ - | \$ - | \$ | - \$ | - |
| Computer EquipHardware(Post Mar. 22/04) | \$- | \$ 1,104 | \$ 8,001 | \$- | \$ | 9,105 | \$ - | \$ 1,104 | \$ 2,200 | \$ - | \$ 3,304 | | \$ | 4,553 \$ | 1,6 |
| Computer EquipHardware(Post Mar. 19/07) | \$ 661 | | | \$- | \$ | 661 | \$ 661 | | \$ - | \$- | \$ 661 | | \$ | 661 \$ | 6 |
| Transportation Equipment | \$- | \$ 325,891 | | | | 714,901 | \$ - | \$ 309,981 | \$ 15,025 | \$- | \$ 325,006 | | \$ 35 | 57,451 \$ | 162,5 |
| Stores Equipment | \$- | \$- | | \$- | | - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ | - \$ | - |
| Tools, Shop & Garage Equipment | \$ - | | \$ 670 | | | 670 | \$ - | | \$ - | \$- | Ŷ | \$ 670 | \$ | 335 \$ | - |
| Measurement & Testing Equipment | \$ - | \$ - | | \$ - | \$ | - | \$ - | | \$ - | \$ - | \$ - | \$- | \$ | - \$ | |
| Power Operated Equipment | \$- | \$ - | 7 | \$ - | \$ | - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ | - \$ | - |
| Communications Equipment | \$ - | \$ - | | \$ - | \$ | - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ | - \$ | - |
| Communication Equipment (Smart Meters) | \$ - | \$ - | | \$ - | | - | \$ - | | \$ - | \$ - | | \$ - | \$ | - \$ | |
| Miscellaneous Equipment | \$ - | \$ - | \$ - | \$- | \$ | - | \$ - | | \$ - | \$ - | \$ - | \$ - | Ş | - Ş | - |
| Load Management Controls Customer Premises | | | | | | | | | | | L. | | | | |
| - | ş - | Ş - | ş - | Ş - | Ş | - | ş - | | <u>ş</u> - | Ş - | ş - | ş - | Ş | - Ş | - |
| Load Management Controls Utility Premises | \$ - | \$ - | 7 | \$ - | \$ | - | \$ - | | <u>\$</u> - | \$ - | | \$ - | Ş | - Ş | - |
| System Supervisor Equipment | \$ - | \$ - | | \$ - | | - | \$ - | | \$ - | \$ - | | \$ - | Ş | - Ş | - |
| Miscellaneous Fixed Assets | \$ - | \$ - | \$ - | | | - | \$ - | | <u>\$</u> - | \$ - | | \$ - | Ş | - Ş | - |
| Other Tangible Property | \$ - | \$ - | \$ - | | | - | \$ - | | \$ - | \$ - | | \$ - | Ş | - Ş | - |
| Contributions & Grants | \$ - | \$ - | Ŷ | \$ - | \$ | - | <u>\$</u> - | | ş - | Ş - | 1 | \$ - | Ş | - Ş | - |
| | \$ - | \$ - | | \$ - | \$ | - | ş - | | <u>\$</u> - | Ş - | <u>\$</u> - | ş - | Ş | - Ş | - |
| | \$ - | \$ - | | \$ - | | - | \$ - | | \$ - | \$ - | | \$ - | \$ | - Ş | - |
| | \$ - | \$ - | | \$ - | | - | \$ - | | \$ - | \$ - | | \$ - | Ş | - Ş | - |
| | \$ - | Ŧ | \$ - | | - | - | \$ - | | \$ - | \$ - | | \$ - | <u>Ş</u> | - Ş | |
| | \$ - | \$ - | | \$ - | \$ | - | \$ - | | \$ - | \$ - | | \$ - | \$ | - Ş | - |
| | \$ - | \$ - | | \$ - | \$ | - | \$ - | | <u>\$</u> - | \$ - | <u>\$</u> - | \$ - | Ş | - \$ | - |
| | \$ - | \$ - | | \$ - | | - | \$ - | | \$ - | \$ - | | \$ - | Ş | - Ş | |
| | \$ - | \$ - | 7 | \$ - | | - | \$ - | | \$ - | \$ - | | \$ - | Ş | - Ş | |
| | \$ - | \$ - | 7 | Ŧ | - T | - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ | - Ş | - |
| | \$ - | \$ - | | \$ - | \$ | - | <u>></u> - | | <u>></u> - | \$ - | \$ - | \$ - | \$ | - Ş | |
| | \$ - | \$ - | 7 | \$ - | \$ | - | Ş - | | \$ - | 5 - | | \$ - | \$ | - \$ | |
| Sub-Total | \$ 2,855,713 | | | | \$ | 3,920,787 | \$ 1,776,078 | \$ 447,699 | \$ 107,586 | \$ - | \$ 2,331,363 | | \$ 3,38 | 88,250 \$ | 2,053,7 |
| Less Socialized Renewable Energy Generation Investmen | ts (input as negative) | Less Socialized Renew | able Energy Genera | tion investments (input | τş | - | | | | | \$ - | \$ - | | Ş | 1,334,5 |
| Less Other Non Rate-Regulated Utility Assets (input as | | | | | | | | | | | | | l | | |
| negative)Less Other Non Rate-Regulated Utility Assets | | | | | | | | | | | | | l. | <i>,</i> | |
| (input as negative) | | | | | Ş | - | | | | | > - | > - | 1 | \$ | 1,334,5 |
| Total PP&E | \$ 2,855,713 | | \$ 512,765 | 0 | \$ | 3,920,787 | \$ 1,776,078 | \$ 447,699 | \$ 107,586 | \$ - | \$ 2,331,363 | | 1 | | |
| Depreciation Expense adj. from gain or loss on the retire | ment of assets (pool | OT IIKE assets) | | | 1 | | | | 107506 55 | | | 4 | | | |
| Total | | | | | | | | l I | 107586.33 | 4 | | | | | |
| | | | | | 1.000.5 | ullu Allanat - 4 | Dennesisting | . 1 | | 1 | | | | | |
| Transactation | | | | | | ully Allocated | Depreciation | | | | | | | | |
| Transportation Stores Equipment | | | | | Transpo | | | | | | | | | | |
| Stores Equipment | | | | | stores b | Eauipment | | | | | | | | | |

Transportation Stores Equipment Tools, Shop Meas/Testing Communication Transportation Stores Equipment Tools, Shop Meas/Testing Communication Net Depreciation

\$ 107,586

Year 2019 IFRS

| | | | | Cost | | | | | Accum | nulated Depreci | ation | | | 1 | | | | |
|--|--------------|---------------|------------------------|--------------|--------------|---------------------|----------------|-----------------|--------------|-----------------|-----------|------------|-------------|----------------|----------|--------------|----------|-----------|
| Description | Opening Bala | ance | | Additions | Disposals | C | losing Balance | Opening Balance | A | dditions | Disposals | Closing I | Balance | Net Book Value | A) | VG Gross Bal | AVG | G AccDep |
| Computer Software (Formally known as Account 1925) | \$ 20 | 00,689 | | \$ - | \$ - | s | 200,689 | \$ 190,313 | s | | - | s | 190,313 | \$ 10,376 | Ś | 200,689 | s | 190,313 |
| Land Rights (Formally known as Account 1906 and 1806) | Ś | - | | s - | š - | s | - | s - | Ś | | _ | s | - | s - | s | _ | s | - |
| Land | \$ 3 | 30,141 | | ş - | s - | Ś | 30,141 | \$ - | Ś | - 9 | - | Ś | - | \$ 30,141 | Ś | 30,141 | Ś | - |
| Buildings | | 35,085 | | \$ - | Ŧ | Ś | 135,085 | \$ 85,131 | Ś | 5,403 | | Ś | 90,534 | | Ś | 135,085 | Ś | 87.833 |
| Leasehold Improvements | \$ | - | | \$ - | ş - | - · | 100,000 | \$ 05,151 | Ś | | | \$ | | \$ - | ć | 100,000 | ć | |
| Transformer Station Equipment >50 kV | ŝ | - | | ş - | | \$ | | -\$ 10 | Ś | - 9 | | -\$ | 10 | | ć | | -\$ | 10 |
| Distribution Station Equipment <50 kV | | 55,923 | | \$ - | | Ś | 565,923 | \$ 268,575 | Ś | 10,908 | | Ś | 279,483 | \$ 286,440 | ć | 565,923 | - V | 274,029 |
| Storage Battery Equipment | \$ 50 | 5,525 | | \$ - | \$ - | - · | 505,525 | ¢ 200,575 | Ś | 10,500 | | ŝ | 275,405 | ¢ 200,440 | ć | 505,525 | ć | 274,025 |
| Poles, Towers & Fixtures | | 78,709 | | \$ 72,962 | | Ś | 1,351,671 | \$ 876,288 | Ś | 25,896 | | \$ | 902,184 | \$ 449,487 | ć | 1,315,190 | ć | 889,236 |
| Overhead Conductors & Devices | \$ 1,27 | 0,705 | | \$ - | | Ś | 1,551,071 | \$ 070,200 | Ś | - 9 | | ŝ | 502,104 | \$ - | ć | 1,515,150 | ć | 005,250 |
| Underground Conduit | | 77,511 | | \$ - | \$ - | <u> </u> | 77,511 | \$ 55,775 | Ś | 1,550 | | \$ | 57,325 | \$ 20,186 | ć | 77,511 | ć | 56,550 |
| Underground Conductors & Devices | | 3,516 | | ş - \$ - | | \$ | 3,516 | \$ 634 | Ś | 70 9 | | \$ \$ | 704 | \$ 2,812 | ç | 3,516 | ¢. | 669 |
| Line Transformers | | 12.612 | | \$ 7,705 | | | 420,317 | \$ 277,801 | ŝ | 8,399 | | ŝ | 286.200 | \$ 134,117 | ç | 416,464 | ç | 282.001 |
| Services (Overhead & Underground) | \$ 41 | - | | \$ 7,705 | \$ - \$ | | 420,317 | \$ - | ŝ | - 9 | | ş S | 280,200 | \$ - | ç | 410,404 | ç | 202,001 |
| Meters | | - 29,667 | | \$ - \$ - | | ş S | 29,667 | \$ 22,706 | s | 2,077 | | \$ | 24,783 | \$ 4,884 | <u> </u> | 29,667 | <u> </u> | 23,744 |
| | | 13.596 | | \$ - \$ - | \$ - \$ - | | 413,596 | \$ 179,005 | ŝ | 28,754 | | ş Ş | 24,783 | | ç | 413.596 | <u> </u> | 193.382 |
| Meters (Smart Meters) | | - / | | 7 | 7 | | | | \$ S | - / - | | - | | | > ¢ | 413,390 | <i>γ</i> | 193,382 |
| Land | \$ \$ | - | | \$ - \$ - | <u>\$</u> | | - | \$ - \$ - | ş S | - 9 | | \$ | - | \$ - | > | - | 2 | - |
| Buildings & Fixtures | \$ \$ | | | τ | Ŧ | - T | | . <i>τ</i> | \$ \$ | - 9 | | \$ \$ | | \$ - | > | - | 2 ¢ | - |
| Leasehold Improvements | | | | 7 | | | - | <u>\$</u> - | | | | - | - | \$ - | > | - | > ¢ | - |
| Office Furniture & Equipment (10 years) | \$ | - | | \$ - \$ - | <u>\$</u> | | - | \$ - | \$ | | ,,,,,,, | \$ | - | \$ - | \$ | - | > | - |
| Office Furniture & Equipment (5 years) | | 18,002 | | Ŷ | Ŧ | \$ | 48,002 | \$ 46,174 | Ŧ | 252 | | \$ | 46,426 | \$ 1,576 | Ş | 48,002 | > | 46,300 |
| Computer Equipment - Hardware | \$ | - | | \$ - | \$ - | | - | Ş - | \$ | - 9 | | \$ | - | \$ - | Ş | - | ş | - |
| Computer EquipHardware(Post Mar. 22/04) | | 9,105 | | \$ - | \$ - | | 9,105 | \$ 3,304 | \$ | 7,382 | | \$ | 10,686 | | Ş | 9,105 | Ş | 6,995 |
| Computer EquipHardware(Post Mar. 19/07) | \$ | 661 | | \$ - | | \$ | 661 | \$ 661 | \$ | - 5 | | \$ | 661 | \$ - | Ş | 661 | Ş | 661 |
| Transportation Equipment | | 14,901 | | \$ - | \$ - | | 714,901 | \$ 325,006 | \$ | 30,015 | | \$ | 355,021 | \$ 359,880 | \$ | 714,901 | \$ | 340,014 |
| Stores Equipment | \$ | - | | ş - | \$ - | <u> </u> | - | Ş - | \$ | - 5 | | \$ | - | ş - | Ş | - | Ş | - |
| Tools, Shop & Garage Equipment | \$ | 670 | | \$- | Ŧ | \$ | 670 | \$ - | \$ | - 9 | · | \$ | - | \$ 670 | \$ | 670 | \$ | - |
| Measurement & Testing Equipment | \$ | - | | \$- | \$ - | \$ | - | \$ - | \$ | - 9 | | \$ | - | \$ - | \$ | - | \$ | - |
| Power Operated Equipment | \$ | - | | \$ - | \$ - | | - | \$ - | \$ | - 5 | | \$ | - | \$ - | \$ | - | \$ | - |
| Communications Equipment | \$ | - | | \$- | \$ - | - T | - | \$ - | \$ | - 5 | , | \$ | - | \$ - | \$ | - | Ş | - |
| Communication Equipment (Smart Meters) | \$ | - | | \$- | \$- | \$ | - | \$ - | \$ | - 9 | - | \$ | - | \$ - | \$ | - | Ş | - |
| Miscellaneous Equipment | \$ | - | | \$- | \$- | \$ | - | \$ - | \$ | - 9 | - | \$ | - | \$ - | \$ | - | Ş | - |
| Load Management Controls Customer Premises | s | | | \$ - | s - | \$ | | \$ - | \$ | | - | s | | s - | Ś | - | Ś | - |
| Load Management Controls Utility Premises | \$ | - | | \$ - | \$ - | \$ | - | \$ - | \$ | - 5 | - | \$ | - | \$ - | \$ | - | \$ | - |
| System Supervisor Equipment | Ś | - | | \$ - | s - | Ś | - | Ś - | Ś | - 9 | - | Ś | - | s - | Ś | - | Ś | - |
| Miscellaneous Fixed Assets | Ś | - | | \$ - | s - | Ś | - | Ś - | Ś | - 9 | - | Ś | - | s - | Ś | - | Ś | - |
| Other Tangible Property | Ś | - | | \$ - | \$ - | \$ | - | \$ - | \$ | - 9 | - | \$ | - | \$ - | \$ | - | \$ | - |
| Contributions & Grants | Ś | - | | \$ - | s - | Ś | - | \$ - | Ś | - 9 | - | Ś | | s - | Ś | - | Ś | - |
| | Ś | - | | \$ - | s - | | - | \$ - | Ś | - 9 | | Ś | - | ş - | Ś | - | Ś | - |
| | ŝ | - | | \$ - | s - | _ | - | \$ - | Ś | - 9 | | Ś | - | ş - | Ś | - | Ś | - |
| | Ś | - | | \$ - | s - | | - | ş - | Ś | - 9 | | ŝ | | ş - | Ś | - | Ś | - |
| | Ś | - | | s - | s - | | - | s - | Ś | - 9 | | Ś | - | s - | Ś | - | Ś | |
| | Ś | - | | \$ - | s - | Ś | - | \$ - | Ś | - 9 | - | Ś | - | s - | Ś | - | Ś | - |
| | Ś | - | | \$ - | \$ - | - T | - | \$ - | Ś | - 9 | | ŝ | - | ş - | Ś | | Ś | |
| | \$ | - | | ş - | \$ - \$ | | | \$ - | \$ | | | ŝ | | ş - Ş - | Ś | | Ś | |
| | \$ | | | ÷ - | s - | - · | | \$ - | ŝ | - 9 | | \$ | | s - | Ś | | Ś | |
| | s | | | ş - | \$ - \$ | - T | | ¢ | Ś | | , | ş S | - | ş - | ¢ | | ć | |
| | 2 | | | s - | \$ - \$ - | | - | ¢ . | \$ | | | \$ \$ | | \$ - | ç | | ý c | |
| Sub-Total | Ŷ | 20,787 | | Ŧ | | ŝ | 4,001,454 | \$ 2,331,363 | ŝ | 120,706 | | | 2,452,069 | \$ 1,549,385 | Ś | 3,961,121 | Ś | 2,391,716 |
| Less Socialized Renewable Energy Generation Investment | | | ss Socialized Renewa | | | Ŧ | 4,001,454 | 2,331,303 | 2 | 120,700 | | \$. \$ | | \$ 1,549,385 | 2 | 3,301,121 | Ś | 1.569.404 |
| Less Other Non Rate-Regulated Utility Assets (input as n | | | | | | 3 5 | - | | - | | | \$ | - | é - | | | ć | 1,569,404 |
| Total PP&E | | 0787.1 | i nute-Regulated Utili | 80667 | | > 0 \$ | 4,001,454 | 2331363.23 | - | 120706 | 0 | | - 2,452,069 | \$ 1,549,385 | | | Ş | 1,209,404 |
| | 392 | J/8/.1 | | 80667 | | v > | 4,001,454 | 2331363.23 | - | 120706 | 0 | <u>، د</u> | 2,432,009 | ຸ 1,549,585 | | | | |
| Depreciation Expense adj. from gain or loss on the | | | | | | | | | | | | | | | _ | | | |
| retirement of assets (pool of like assets) | | \rightarrow | | | | - | | | Ś | 120 700 | | | | | | | | |
| Total | I | | | <u> </u> | I | | | | Ş | 120,706 | | | | I | | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | - | | | | | | | | | | | | |
| Transportation | | | | | | | insportation | | | | | | | | | | | |
| Stores Equipment | _ | | | | | Stor | res Equipment | | | | | | | | | | | |

- - -

| mansportation | |
|------------------|--|
| Stores Equipment | |
| Tools, Shop | |
| Meas/Testing | |
| Communication | |
| | |
| | |
| - | |

| Transportation |
|------------------|
| Stores Equipment |
| Tools, Shop |
| Meas/Testing |
| Communication |
| Net Depreciation |

\$ 120,706

Appendix 2-EC Account 1576 - Accounting Changes under CGAAP 2013 Changes in Accounting Policies under CGAAP

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

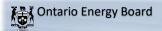
| Reporting Basis | #N/A Rebasing Year CGAAP | 2012 CGAAP | 2013 CGAAP | 2014 CGAAP | 2015 MIFRS | 2016 MIFRS | 2017 MIFRS | 2018 MIFRS | 2019 Rebasing Year MIFRS |
|---|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------|
| | Forecast | Actual | Actual | Actual | Actual | Actual | Actual | Forecast | Forecast |
| | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| PP&E Values under former CGAAP | | | | | | | | | |
| Opening net PP&E - Note 1 | | | 1,083,267 | 1,075,057 | 1,026,472 | 1,034,299 | 984,634 | 941,947 | |
| Net Additions - Note 4 | | | 88,227 | 43,923 | 101,175 | 36,293 | 24,057 | 1,065,074 | |
| Net Depreciation (amounts should be negative) - Note 4 | | | -96,437 | -92,508 | -93,349 | -85,958 | -66,744 | -567,720 | |
| Closing net PP&E (1) | | | 1,075,057 | 1,026,472 | 1,034,299 | 984,634 | 941,947 | 1,439,301 | |
| PP&E Values under revised CGAAP | | | | | | | | | |
| Opening net PP&E - Note 1 | | | 1,083,265 | 1,099,507 | 1,070,964 | 1,121,313 | 1,104,732 | 1,079,675 | |
| Net Additions - Note 4 | | | 88,227 | 43,923 | 101,176 | 36,293 | 24,057 | 1,065,074 | |
| Net Depreciation (amounts should be negative) - Note 4 | | | -71,985 | -72,466 | -50,827 | -52,874 | -49,114 | -555,285 | |
| Closing net PP&E (2) | | | 1,099,507 | 1,070,964 | 1,121,313 | 1,104,732 | 1,079,675 | 1,589,464 | |
| ntergrity Check (account 5705) | | | 72,025 | 72,466 | 50,827 | 52,874 | 49,114 | | |
| Difference in Closing net PP&E, former CGAAP vs. revised CGAAP | | | -24,450 | -44,492 | -87,014 | -120,098 | -137,728 | -150,163 | |
| | | | | | | | | -12,435 | |

Effect on Deferral and Variance Account Rate Riders

| | Closing balance in Account 1576 | - | 150,163 | WACC | 6.02% |
|----|---|---|---------|---------------|-------|
| | Return on Rate Base Associated with Account 1576 | | | # of years of | |
| | balance at WACC - Note 2 | - | 9,036 | rate rider | 1 |
| Am | ount included in Deferral and Variance Account Rate Rider Calculation | - | 159,200 | | |

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C. 2019 Bill Impacts



Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution rate Applications.

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of \$0.1101/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

| RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer) | Units | RPP? Non-RPP Retailer? Non-RPP Other? | Current Loss Factor (eg: 1.0351) | Proposed Loss Factor | Consumption (kWh) | Demand kW (if applicable) | RTSR Demand or Demand-Interval? | Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections). |
|--|-------|--|--|-------------------------|-------------------|------------------------------|---------------------------------------|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kwh | RPP | 1.0654 | 1.0705 | 750 | | N/A | |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION | kwh | RPP | 1.0654 | 1.0705 | 2,000 | | N/A | |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION | kw | Non-RPP (Other) | 1.0654 | 1.0705 | 42,000 | 115 | DEMAND | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kwh | RPP | 1.0654 | 1.0705 | 60 | | N/A | 1 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kw | RPP | 1.0654 | 1.0705 | 192 | 1 | DEMAND | 1 |
| STREET LIGHTING SERVICE CLASSIFICATION | kw | RPP | 1.0654 | 1.0705 | 22,855 | 64 | DEMAND | 1 |
| RESIDENTIAL SERVICE CLASSIFICATION | kwh | Non-RPP (Retailer) | 1.0654 | 1.0705 | 405 | | N/A | |
| RESIDENTIAL SERVICE CLASSIFICATION | kwh | Non-RPP (Retailer) | 1.0654 | 1.0705 | 750 | | N/A | |
| RESIDENTIAL SERVICE CLASSIFICATION | kwh | RPP | 1.0654 | 1.0705 | 405 | | N/A | |
| RESIDENTIAL SERVICE CLASSIFICATION | kwh | Non-RPP (Retailer) | 1.0654 | 1.0705 | 1,200 | | N/A | |
| RESIDENTIAL SERVICE CLASSIFICATION | kwh | Non-RPP (Retailer) | 1.0654 | 1.0705 | 1,200 | | N/A | |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION | kwh | Non-RPP (Retailer) | 1.0654 | 1.0705 | 2,000 | | N/A | |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION | kw | Non-RPP (Other) | 1.0654 | 1.0705 | 42,000 | 115 | DEMAND | |
| Add additional scenarios if required | | | | | | | | |
| Add additional scenarios if required | | | | | | | | |
| Add additional scenarios if required | | | | | | | | |
| Add additional scenarios if required | | | | | | | | |
| Add additional scenarios if required | | | | | | | | |
| Add additional scenarios if required | | | | | | | | |
| Add additional scenarios if required | | | | | | | | |

Table 2

| RATE CLASSES / CATEGORIES | | Sub-Total Units A B C | | | | | | | | | Total | |
|---|-------|---|----------|--------|----|---------|--------|----|---------|--------|---------------|--------|
| (eg: Residential TOU, Residential Retailer) | Units | | Α | | | | В | | | С | Total Bill | |
| (eg. Residential 100, Residential Retailer) | | | \$ | % | | \$ | % | | \$ | % | \$ | % |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | kwh | \$ | (3.05) | -8.8% | \$ | (0.79) | -2.0% | \$ | (0.59) | -1.3% | \$ (0.61) | -0.5% |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP | kwh | \$ | 21.40 | 30.1% | \$ | 27.44 | 32.9% | \$ | 27.95 | 28.0% | \$ 29.38 | 10.3% |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other) | kw | \$ | 84.54 | 13.9% | \$ | 190.08 | 29.9% | \$ | 199.95 | 20.2% | \$ 253.54 | 3.7% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP | kwh | \$ | (3.70) | -13.7% | \$ | (3.51) | -12.8% | \$ | (3.49) | -12.5% | \$ (3.95) | -10.5% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP | kw | \$ | 5.51 | 23.3% | \$ | 6.31 | 25.3% | \$ | 6.37 | 23.3% | \$ 7.21 | 14.4% |
| STREET LIGHTING SERVICE CLASSIFICATION - RPP | kw | \$ | (135.44) | -10.2% | \$ | (85.25) | -6.4% | \$ | (81.02) | -5.4% | \$ (80.19) | -2.0% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | kwh | \$ | 1.78 | 6.0% | \$ | 3.06 | 9.2% | \$ | 3.16 | 8.5% | \$ 3.58 | 3.8% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | kwh | \$ | (3.05) | -8.8% | \$ | (0.68) | -1.7% | \$ | (0.49) | -1.0% | \$ (0.53) | -0.4% |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | kwh | \$ | 1.78 | 6.0% | \$ | 3.00 | 9.2% | \$ | 3.11 | 8.6% | \$ 3.27 | 4.4% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | kwh | \$ | (5.37) | -14.6% | \$ | (1.58) | -3.4% | \$ | (1.27) | -2.2% | \$ (1.41) | -0.6% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | kwh | \$ | (5.37) | -14.6% | \$ | (1.58) | -3.4% | \$ | (1.27) | -2.2% | \$ (1.41) | -0.6% |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer) | kwh | \$ | 21.40 | 30.1% | \$ | 27.72 | 31.8% | \$ | 28.23 | 27.3% | \$ 31.94 | 8.5% |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other) | kw | \$ | 84.54 | 13.9% | \$ | 190.08 | 29.9% | \$ | 199.95 | 20.2% | \$ 253.54 | 3.7% |
| | | | | | | | | | | | | |
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| | | | | | | | | | | | | |

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP Consumption 750 kWh

1.0705



Proposed/Approved Loss Factor

Current OEB-Approved Proposed Impact Rate Charge Rate Volume Charge Volume % Change (\$) \$ Change (\$) (\$) (\$) Monthly Service Charge \$ 24.04 1 \$ 24.04 \$ 34.94 1 \$ 34.94 \$ 10.90 45.34% \$ 0.0140 750 \$ 10.50 \$ 0.0145 750 \$ 10.88 \$ 0.38 3.57% Distribution Volumetric Rate (8.96) \$ 750 \$ 750 \$ (8.96) DRP Adjustment -\$ \$ (5.37) Fixed Rate Riders -1 \$ -1 \$ (5.37) \$ (5.37) Volumetric Rate Riders \$ 750 \$ 750 \$ S Sub-Total A (excluding pass through) 34.54 31.49 \$ (3.05) -8.83% \$ 1\$ 0.0824 49 \$ 0.0824 53 \$ \$ Line Losses on Cost of Power 4.04 \$ 4.35 \$ 0.31 7.80% Total Deferral/Variance Account Rate \$ 750 \$ 750 \$ S \$ -----Riders CBR Class B Rate Riders \$ 750 \$ -S 750 \$ -\$ ---750 750 \$ GA Rate Riders \$ \$. \$. \$ -Low Voltage Service Charge \$ 0.0006 750 \$ 0.45 \$ 0.0016 750 1.20 \$ 0.75 166.67% \$ Smart Meter Entity Charge (if applicable) \$ 0.57 \$ 0.57 S 0.57 \$ 0.57 \$ 0.00% 1 -\$ Additional Fixed Rate Riders -\$ -\$ \$ -\$ -Additional Volumetric Rate Riders 750 \$ 0.0016 750 \$ 1.20 \$ 1.20 ŝ Sub-Total B - Distribution (includes Sub-39.60 \$ 38.81 \$ (0.79) -1.98% \$ Total A) RTSR - Network 0.0068 799 5.43 \$ 0.0068 803 \$ 5.46 \$ 0.03 0.48% \$ \$ RTSR - Connection and/or Line and \$ 0.0016 799 \$ 1.28 \$ 0.0018 803 \$ 1.45 \$ 0.17 13.04% Transformation Connection Sub-Total C - Delivery (including Sub-\$ 46.31 \$ 45.72 \$ (0.59) -1.28% Total B) Wholesale Market Service Charge \$ 0.0034 799 \$ 2.72 \$ 0.0034 803 \$ 2.73 \$ 0.48% 0.01 (WMSC) Rural and Remote Rate Protection \$ 0.0005 799 \$ 0.40 \$ 0.0005 803 \$ 0.40 \$ 0.00 0.48% (RRRP) Standard Supply Service Charge \$ 0.25 \$ 0.25 0.25 0.25 \$ 0.00% \$ 1 \$ 1 -TOU - Off Peak 0.0650 488 \$ 31.69 \$ 0.0650 488 \$ 31.69 \$ 0.00% \$ -TOU - Mid Peak \$ 0.0940 128 \$ 11.99 \$ 0.0940 128 \$ 11.99 \$ -0.00% TOU - On Peak \$ 0.1340 135 \$ 18.09 \$ 0.1340 135 \$ 18.09 \$ 0.00% Total Bill on TOU (before Taxes) 111.44 110.86 \$ (0.58)-0.52% \$ 13% 14.49 13% 14.41 \$ (0.08) -0.52% HST \$ \$ (8.87) \$ (8.92) 8% 0.05 8% Rebate 8% \$ \$ Total Bill on TOU 117.01 116.41 \$ (0.61)-0.52%

Customer Class: GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP: RPP

2,000 kWh - kW 1.0654 1.0705 Consumption Demand

Current Loss Factor Proposed/Approved Loss Factor

| | Current O | EB-Approved | 1 | | Proposed | 1 | In | npact |
|---|-----------|-------------|------------|-----------|----------|------------|-----------|----------|
| | Rate | Volume | Charge | Rate | Volume | Charge | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 35.18 | | \$ 35.18 | | | \$ 35.18 | | 0.00% |
| Distribution Volumetric Rate | \$ 0.0179 | 2000 | | \$ 0.0264 | 2000 | | \$ 17.00 | 47.49% |
| Fixed Rate Riders | \$- | 1 | \$- | \$- | 1 | \$- | \$- | |
| Volumetric Rate Riders | \$- | 2000 | \$- | \$ 0.0022 | 2000 | | \$ 4.40 | |
| Sub-Total A (excluding pass through) | | | \$ 70.98 | | | \$ 92.38 | | 30.15% |
| Line Losses on Cost of Power | \$ 0.0824 | 131 | \$ 10.77 | \$ 0.0824 | 141 | \$ 11.61 | \$ 0.84 | 7.80% |
| Total Deferral/Variance Account Rate | s - | 2,000 | \$ - | s - | 2,000 | s _ | s - | |
| Riders | Ψ - | | Ŷ | ¥ - | | - | l v | |
| CBR Class B Rate Riders | \$ - | 2,000 | \$- | \$- | 2,000 | | \$ - | |
| GA Rate Riders | \$ - | 2,000 | \$- | \$ - | 2,000 | | \$ - | |
| Low Voltage Service Charge | \$ 0.0006 | 2,000 | \$ 1.20 | \$ 0.0016 | 2,000 | \$ 3.20 | \$ 2.00 | 166.67% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | s - | 0.00% |
| | \$ 0.57 | ' | φ 0.57 | \$ 0.57 | ' | a 0.57 | ې - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | 2,000 | \$ - | \$ 0.0016 | 2,000 | \$ 3.20 | \$ 3.20 | |
| Sub-Total B - Distribution (includes Sub- | | | | | | | | 00.05% |
| Total A) | | | \$ 83.52 | | | \$ 110.96 | \$ 27.44 | 32.85% |
| RTSR - Network | \$ 0.0060 | 2,131 | \$ 12.78 | \$ 0.0060 | 2,141 | \$ 12.85 | \$ 0.06 | 0.48% |
| RTSR - Connection and/or Line and | \$ 0.0016 | 0.404 | \$ 3.41 | \$ 0.0018 | 2,141 | \$ 3.85 | \$ 0.44 | 13.04% |
| Transformation Connection | \$ 0.0016 | 2,131 | \$ 3.41 | \$ 0.0018 | 2,141 | ຈ 3.85 | \$ 0.44 | 13.04% |
| Sub-Total C - Delivery (including Sub- | | | \$ 99.72 | | | \$ 127.66 | ¢ 07.05 | 28.03% |
| Total B) | | | \$ 99.72 | | | \$ 127.66 | \$ 27.95 | 28.03% |
| Wholesale Market Service Charge | \$ 0.0034 | 2,131 | \$ 7.24 | \$ 0.0034 | 2.141 | \$ 7.28 | \$ 0.03 | 0.48% |
| (WMSC) | \$ 0.0034 | 2,131 | \$ 7.24 | \$ 0.0034 | 2,141 | \$ 1.28 | \$ 0.03 | 0.48% |
| Rural and Remote Rate Protection | \$ 0.0005 | 0.404 | ¢ 4.07 | \$ 0.0005 | 0.444 | \$ 1.07 | e 0.01 | 0.48% |
| (RRRP) | \$ 0.0005 | 2,131 | \$ 1.07 | \$ 0.0005 | 2,141 | \$ 1.07 | \$ 0.01 | 0.48% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 1,300 | \$ 84.50 | \$ 0.0650 | 1,300 | \$ 84.50 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 340 | \$ 31.96 | \$ 0.0940 | 340 | \$ 31.96 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 360 | \$ 48.24 | \$ 0.1340 | 360 | \$ 48.24 | \$ - | 0.00% |
| | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | \$ 272.98 | | | \$ 300.96 | \$ 27.99 | 10.25% |
| HST | 13% | , | \$ 35.49 | 13% | | \$ 39.12 | \$ 3.64 | 10.25% |
| 8% Rebate | 8% | | \$ (21.84) | 8% | | \$ (24.08) | | |
| Total Bill on TOU | 0,0 | | \$ 286.62 | 070 | | \$ 316.01 | \$ 29.38 | 10.25% |
| | | | ÷ 200.02 | | | + 010.01 | ÷ 20.00 | 10.2070 |

| Customer Class: | GENERAL SER | VICE 50 TO 4,999 KW SERVICE CLASSIFICATION |
|-------------------------------|---------------|--|
| RPP / Non-RPP: | Non-RPP (Othe | r) |
| Consumption | 42,000 | kWh |
| Demand | 115 | kW |
| Current Loss Factor | 1.0654 | |
| Proposed/Approved Loss Factor | 1.0705 | |

| | Current OEB-Approved | | | | Proposed | Impact | | |
|---|----------------------|--------|-------------|----------------------|----------|-------------|-----------|----------|
| | Rate | Volume | Charge | e Rate Volume Charge | | | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 193.66 | 1 | \$ 193.66 | \$ 193.66 | 1 | \$ 193.66 | | 0.00% |
| Distribution Volumetric Rate | \$ 3.6185 | 115 | \$ 416.13 | \$ 5.0231 | 115 | \$ 577.66 | \$ 161.53 | 38.82% |
| Fixed Rate Riders | \$ - | 1 | \$- | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 115 | \$- | -\$ 0.6695 | 115 | | | |
| Sub-Total A (excluding pass through) | | | \$ 609.79 | | | | \$ 84.54 | 13.86% |
| Line Losses on Cost of Power | \$ - | - | \$- | \$- | - | \$- | \$ - | |
| Total Deferral/Variance Account Rate | s . | 115 | \$ - | s . | 115 | s - | s - | |
| Riders | • - | | | • - | - | · · | Ψ | |
| CBR Class B Rate Riders | \$ - | 115 | \$- | \$- | 115 | \$- | \$ - | |
| GA Rate Riders | \$ - | 42,000 | \$- | \$- | 42,000 | \$- | \$ - | |
| Low Voltage Service Charge | \$ 0.2256 | 115 | \$ 25.94 | \$ 0.5413 | 115 | \$ 62.25 | \$ 36.31 | 139.94% |
| Smart Meter Entity Charge (if applicable) | s . | 1 | \$. | s . | 1 | s - | \$. | |
| | • - | | Ψ | • - | | · · | Ψ | |
| Additional Fixed Rate Riders | \$ - | 1 | \$- | \$- | 1 | \$- | \$ - | |
| Additional Volumetric Rate Riders | | 115 | \$- | \$ 0.6021 | 115 | \$ 69.24 | \$ 69.24 | |
| Sub-Total B - Distribution (includes Sub- | | | \$ 635.73 | | | \$ 825.82 | \$ 190.08 | 29.90% |
| Total A) | | | • | | | • | | |
| RTSR - Network | \$ 2.5062 | 115 | \$ 288.21 | \$ 2.5088 | 115 | \$ 288.51 | \$ 0.30 | 0.10% |
| RTSR - Connection and/or Line and | \$ 0.5763 | 115 | \$ 66.27 | \$ 0.6595 | 115 | \$ 75.84 | \$ 9.57 | 14.44% |
| Transformation Connection | | | , | • • • • • • • | | | | |
| Sub-Total C - Delivery (including Sub- | | | \$ 990.22 | | | \$ 1,190.17 | \$ 199.95 | 20.19% |
| Total B) | | | | | | . , | - | |
| Wholesale Market Service Charge | \$ 0.0034 | 44,747 | \$ 152.14 | \$ 0.0034 | 44,961 | \$ 152.87 | \$ 0.73 | 0.48% |
| (WMSC) | | · · · | | | | | | |
| Rural and Remote Rate Protection | \$ 0.0005 | 44,747 | \$ 22.37 | \$ 0.0005 | 44,961 | \$ 22.48 | \$ 0.11 | 0.48% |
| (RRRP) | | | | | | | | 0.000/ |
| Standard Supply Service Charge | \$ 0.25 \$ 0.1101 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | | 0.00% |
| Average IESO Wholesale Market Price | \$ 0.1101 | 44,747 | \$ 4,926.62 | \$ 0.1101 | 44,961 | \$ 4,950.21 | \$ 23.58 | 0.48% |
| | | | | 1 | | | 00107 | 0.000/ |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 6,091.60 | | | \$ 6,315.97 | | 3.68% |
| HST | 13% | | \$ 791.91 | 13% | | \$ 821.08 | | 3.68% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 6,883.51 | | | \$ 7,137.05 | \$ 253.54 | 3.68% |
| | | | | | | | | |

 Customer Class:
 UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

 RPP / Non-RPP:
 RPP

 Consumption
 60

 kWh

| 00 | KVVII |
|--------|-------------|
| - | kW |
| 1.0654 | |
| 1.0705 | |
| | - 1.0654 |

| | Current OEB-Approved Propos | | | | Proposed | Proposed Ir | | | |
|---|-----------------------------|--------------|----------------------------|------------|----------|---------------------|------------------------|----------|--|
| | Rate | Volume Charg | | Rate | Volume | Charge | | • | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ 24.99 | | \$ 24.99 | \$ 21.72 | | \$ 21.72 | | -13.09% | |
| Distribution Volumetric Rate | \$ 0.0336 | 60 | \$ 2.02 | \$ 0.0292 | 60 | \$ 1.75 | \$ (0.26) | -13.10% | |
| Fixed Rate Riders | \$ - | 1 | \$- | \$- | 1 | \$- | \$ - | | |
| Volumetric Rate Riders | \$- | 60 | | -\$ 0.0028 | 60 | | | | |
| Sub-Total A (excluding pass through) | | | \$ 27.01 | | | | \$ (3.70) | -13.71% | |
| Line Losses on Cost of Power | \$ 0.0824 | 4 | \$ 0.32 | \$ 0.0824 | 4 | \$ 0.35 | \$ 0.03 | 7.80% | |
| Total Deferral/Variance Account Rate | s . | 60 | \$ - | s - | 60 | s - | s - | | |
| Riders | • | | | Ŷ - | | Ť | Ψ. | | |
| CBR Class B Rate Riders | \$- | 60 | \$- | \$ - | 60 | \$- | \$ - | | |
| GA Rate Riders | \$ - | 60 | \$ - | \$ - | 60 | \$ - | \$ - | | |
| Low Voltage Service Charge | \$ 0.0006 | 60 | \$ 0.04 | \$ 0.0016 | 60 | \$ 0.10 | \$ 0.06 | 166.67% | |
| Smart Meter Entity Charge (if applicable) | s - | 1 | \$ - | s - | 1 | s - | s - | | |
| | | · · | Ŧ | Ť | | | • | | |
| Additional Fixed Rate Riders | \$- | 1 | \$ - | \$ - | 1 | \$ - | \$ - | | |
| Additional Volumetric Rate Riders | | 60 | \$- | \$ 0.0018 | 60 | \$ 0.11 | \$ 0.11 | | |
| Sub-Total B - Distribution (includes Sub- | | | \$ 27.37 | | | \$ 23.86 | \$ (3.51) | -12.82% | |
| Total A) | | | | | | • | , | | |
| RTSR - Network | \$ 0.0060 | 64 | \$ 0.38 | \$ 0.0060 | 64 | \$ 0.39 | \$ 0.00 | 0.48% | |
| RTSR - Connection and/or Line and | \$ 0.0016 | 64 | \$ 0.10 | \$ 0.0018 | 64 | \$ 0.12 | \$ 0.01 | 13.04% | |
| Transformation Connection | | | • • • • • | | | • • • • • | • •••• | | |
| Sub-Total C - Delivery (including Sub- | | | \$ 27.85 | | | \$ 24.36 | \$ (3.49) | -12.54% | |
| Total B) | | | • | | | • | · (•····) | | |
| Wholesale Market Service Charge | \$ 0.0034 | 64 | \$ 0.22 | \$ 0.0034 | 64 | \$ 0.22 | \$ 0.00 | 0.48% | |
| (WMSC) | | | • • | | | | | | |
| Rural and Remote Rate Protection | \$ 0.0005 | 64 | \$ 0.03 | \$ 0.0005 | 64 | \$ 0.03 | \$ 0.00 | 0.48% | |
| (RRRP) | | | | | | | | | |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% | |
| TOU - Off Peak | \$ 0.0650 | 39 | \$ 2.54 | \$ 0.0650 | 39 | \$ 2.54 | \$ - | 0.00% | |
| TOU - Mid Peak | \$ 0.0940 | 10 | \$ 0.96 | \$ 0.0940 | 10 | \$ 0.96 | \$ - | 0.00% | |
| TOU - On Peak | \$ 0.1340 | 11 | \$ 1.45 | \$ 0.1340 | 11 | \$ 1.45 | Ş - | 0.00% | |
| Total Bill on TOU (before Taxes) | | | \$ 33.29 | | | \$ 29.80 | \$ (3.49) | -10.49% | |
| HST | 13% | | \$ 33.29 \$ 4.33 | 13% | | \$ 29.80 \$ 3.87 | \$ (0.45) | -10.49% | |
| Total Bill on TOU | 13% | | \$ 4.33 \$ 37.62 | 1370 | | \$ 33.67 | \$ (0.45) \$ (3.95) | -10.49% | |
| | | | φ 37.6Z | | | φ <u>33.6</u> / | a (3.95) | -10.49% | |

| Customer Class: | SENTINEL LIGH | ITING SERVICE CLASSIFICATION |
|-----------------|---------------|------------------------------|
| RPP / Non-RPP: | RPP | |
| Consumption | 192 | kWh |

| 1 | kW |
|--------|-------------|
| 1.0654 | |
| 1.0705 | |
| | 1 1.0654 |

| | Current OEB-Approved | | | | Proposed | | | | | Impact | | | |
|---|----------------------|---------|--------|----|----------|-----|---------|--------|----|--------|-----|--------|----------|
| | | Rate | Volume | | Charge | | Rate | Volume | | Charge | | | • |
| | | (\$) | | | (\$) | | (\$) | | | (\$) | | Change | % Change |
| Monthly Service Charge | \$ | 8.65 | 1 | \$ | 8.65 | \$ | 11.00 | 1 | \$ | 11.00 | | 2.35 | 27.17% |
| Distribution Volumetric Rate | \$ | 15.0437 | 1 | \$ | 15.04 | \$ | 19.1301 | 1 | \$ | 19.13 | | 4.09 | 27.16% |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Volumetric Rate Riders | \$ | - | 1 | \$ | - | -\$ | 0.9255 | 1 | \$ | (0.93) | | (0.93) | |
| Sub-Total A (excluding pass through) | | | | \$ | 23.69 | | | | \$ | 29.20 | | 5.51 | 23.26% |
| Line Losses on Cost of Power | \$ | 0.0824 | 13 | \$ | 1.03 | \$ | 0.0824 | 14 | \$ | 1.11 | \$ | 0.08 | 7.80% |
| Total Deferral/Variance Account Rate | \$ | - | 1 | \$ | - | s | - | 1 | \$ | - | \$ | - | |
| Riders | Ť | | - | | | Ť | | | | | | | |
| CBR Class B Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| GA Rate Riders | \$ | | 192 | \$ | - | \$ | - | 192 | \$ | | \$ | - | |
| Low Voltage Service Charge | \$ | 0.2261 | 1 | \$ | 0.23 | \$ | 0.4272 | 1 | \$ | 0.43 | \$ | 0.20 | 88.94% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Additional Fixed Rate Riders | \$ | | 1 | \$ | - | s | - | 1 | \$ | - | \$ | - | |
| Additional Volumetric Rate Riders | • | | . 1 | \$ | - | ŝ | 0.5127 | 1 | ŝ | 0.51 | ŝ | 0.51 | |
| Sub-Total B - Distribution (includes Sub- | | | | | | Ť | 0.0.121 | | | | · · | | |
| Total A) | | | | \$ | 24.95 | | | | \$ | 31.26 | \$ | 6.31 | 25.27% |
| RTSR - Network | \$ | 1.8998 | 1 | \$ | 1.90 | \$ | 1.9017 | 1 | \$ | 1.90 | \$ | 0.00 | 0.10% |
| RTSR - Connection and/or Line and | s | 0.4549 | | ¢ | 0.45 | s | 0.5205 | 1 | | 0.52 | \$ | 0.07 | 14.42% |
| Transformation Connection | \$ | 0.4549 | 1 | \$ | 0.45 | Þ | 0.5205 | 1 | \$ | 0.52 | \$ | 0.07 | 14.42% |
| Sub-Total C - Delivery (including Sub- | | | | \$ | 27.31 | | | | \$ | 33.68 | \$ | 6.37 | 23.34% |
| Total B) Wholesale Market Service Charge | | | | | | | | | | | | | |
| (WMSC) | \$ | 0.0034 | 205 | \$ | 0.70 | \$ | 0.0034 | 206 | \$ | 0.70 | \$ | 0.00 | 0.48% |
| (WMSC) Rural and Remote Rate Protection | | | | | | | | | | | | | |
| (RRRP) | \$ | 0.0005 | 205 | \$ | 0.10 | \$ | 0.0005 | 206 | \$ | 0.10 | \$ | 0.00 | 0.48% |
| Standard Supply Service Charge | e | 0.25 | 1 | \$ | 0.25 | s | 0.25 | 1 | \$ | 0.25 | ¢ | - | 0.00% |
| TOU - Off Peak | é | 0.0650 | 125 | \$ | 8.11 | ŝ | 0.0650 | 125 | ŝ | | ŝ | - | 0.00% |
| TOU - Mid Peak | é | 0.0940 | 33 | \$ | 3.07 | ŝ | 0.0940 | 33 | ŝ | 3.07 | ŝ | | 0.00% |
| TOU - On Peak | ŝ | 0.1340 | 35 | | 4.63 | ŝ | 0.1340 | 35 | ŝ | 4.63 | | - | 0.00% |
| | | 0.1040 | | Ψ | 4.00 | Ÿ | 0.1040 | | Ű | 4.05 | ιΨ | | 0.00% |
| Total Bill on TOU (before Taxes) | 1 | | | \$ | 44.17 | | | | \$ | 50.54 | \$ | 6.38 | 14.44% |
| HST | | 13% | | \$ | 5.74 | | 13% | | \$ | 6.57 | ŝ | 0.83 | 14.44% |
| Total Bill on TOU | | 1070 | | \$ | 49.91 | | | | ŝ | 57.11 | ŝ | 7.21 | 14.44% |
| | | | | | | | | | | | | | |

| | | ING SERVICE CLASSIFICATION |
|----------------|--------|----------------------------|
| RPP / Non-RPP: | RPP | |
| Consumption | 22,855 | kWh |

| Consumption | 22,855 | kWh |
|-------------------------------|--------|-----|
| Demand | 64 | kW |
| Current Loss Factor | 1.0654 | 1 |
| Proposed/Approved Loss Factor | 1.0705 | |

| | Current OEB-Approved | | | | Proposed | | | | | Impact | | |
|---|----------------------|---------|--------|--------------------------|----------|--------------------|--------|----------|------------|--------|----------|------------------|
| | Rate | | Volume | Charge | | Rate Volume Charge | | | | | | |
| | (\$) | | | (\$) | | (\$) | | | (\$) | \$ CI | nange | % Change |
| Monthly Service Charge | \$ | 4.43 | 1 | \$ 4.43 | \$ | 4.20 | 1 | \$ | 4.20 | \$ | (0.23) | -5.19% |
| Distribution Volumetric Rate | \$ | 20.6218 | 64 | \$ 1,319.80 | \$ | 19.5293 | 64 | \$ | 1,249.88 | \$ | (69.92) | -5.30% |
| Fixed Rate Riders | \$ | - | 1 | \$- | \$ | - | 1 | \$ | - | \$ | - | |
| Volumetric Rate Riders | \$ | - | 64 | \$- | -\$ | 1.0201 | 64 | \$ | (65.29) | \$ | (65.29) | |
| Sub-Total A (excluding pass through) | | | | \$ 1,324.23 | | | | \$ | 1,188.79 | | (135.44) | -10.23% |
| Line Losses on Cost of Power | \$ | - | - | \$- | \$ | - | - | \$ | - | \$ | - | |
| Total Deferral/Variance Account Rate | \$ | - | 64 | \$ - | s | | 64 | s | - | s | . | |
| Riders | Ψ | - | 04 | Ψ - | Ψ. | - | 04 | ۳. | - | Ψ | - | |
| CBR Class B Rate Riders | \$ | - | 64 | \$- | \$ | - | 64 | \$ | - | \$ | - | |
| GA Rate Riders | \$ | - | 22,855 | \$- | \$ | - | 22,855 | \$ | - | \$ | - | |
| Low Voltage Service Charge | \$ | 0.2173 | 64 | \$ 13.91 | \$ | 0.4185 | 64 | \$ | 26.78 | \$ | 12.88 | 92.59% |
| Smart Meter Entity Charge (if applicable) | s | | 1 | \$ - | s | | 1 | s | _ | s | - | |
| | \$ | | | | | | | l ' | | | | |
| Additional Fixed Rate Riders | \$ | - | 64 | \$ - \$ - | \$ \$ | 0.5829 | 64 | \$ \$ | - 37.31 | \$ | 37.31 | |
| Additional Volumetric Rate Riders | | | 64 | ə - | > | 0.5829 | 64 | 2 | 37.31 | \$ | 37.31 | |
| Sub-Total B - Distribution (includes Sub- | | | | \$ 1,338.13 | | | | \$ | 1,252.88 | \$ | (85.25) | -6.37% |
| Total A) RTSR - Network | \$ | 1.8902 | 64 | \$ 120.97 | S | 1.8921 | 64 | \$ | 121.09 | ¢ | 0.12 | 0.10% |
| RTSR - Connection and/or Line and | Ŷ | | 04 | | | | 04 | Ŷ | 121.09 | Ŷ | | |
| Transformation Connection | \$ | 0.4456 | 64 | \$ 28.52 | \$ | 0.5099 | 64 | \$ | 32.63 | \$ | 4.12 | 14.43% |
| Sub-Total C - Delivery (including Sub- | | | | \$ 1.487.62 | | | | | 4 400 04 | | (04.00) | E 450/ |
| Total B) | | | | \$ 1,487.62 | | | | \$ | 1,406.61 | \$ | (81.02) | -5.45% |
| Wholesale Market Service Charge | \$ | 0.0034 | 24,350 | \$ 82.79 | s | 0.0034 | 24,466 | \$ | 83.19 | ¢ | 0.40 | 0.48% |
| (WMSC) | ¢ | 0.0034 | 24,350 | φ 02.19 | Þ | 0.0034 | 24,400 | ¢ | 03.19 | à | 0.40 | 0.40% |
| Rural and Remote Rate Protection | s | 0.0005 | 24,350 | \$ 12.17 | s | 0.0005 | 24,466 | \$ | 12.23 | s | 0.06 | 0.48% |
| (RRRP) | ¢ | 0.0005 | 24,350 | φ 12.17 | Þ | 0.0005 | 24,400 | ð | 12.23 | à | 0.00 | |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ 0.25 | | 0.25 | 1 | \$ | 0.25 | | - | 0.00% |
| TOU - Off Peak | \$ | 0.0650 | 15,827 | \$ 1,028.78 | | 0.0650 | 15,903 | \$ | 1,033.70 | | 4.92 | 0.48% |
| TOU - Mid Peak | \$ | 0.0940 | 4,139 | \$ 389.11 | \$ | 0.0940 | 4,159 | \$ | | \$ | 1.86 | 0.48% |
| TOU - On Peak | \$ | 0.1340 | 4,383 | \$ 587.32 | \$ | 0.1340 | 4,404 | \$ | 590.13 | \$ | 2.81 | 0.48% |
| Tetal Bill on TOU (hafana Tawaa) | 1 | | | ¢ 3,500,04 | | | | é | 3.517.07 | 6 | (70.00) | -1.98% |
| Total Bill on TOU (before Taxes) | | 400/ | | \$ 3,588.04 \$ 466.44 | | 13% | | \$ | | | (70.96) | -1.98% -1.98% |
| HST | | 13% | | | | 13% | | \$ | 457.22 | | (9.23) | |
| Total Bill on TOU | | | | \$ 4.054.48 | | | | 3 | 3.974.29 | 3 | (80.19) | -1.98% |

 Customer Class:
 RESIDENTIAL SERVICE CLASSIFICATION

 RPP / Non-RPP:
 Non-RPP (Retailer)

 Consumption
 405

| Consumption | 405 | KVV |
|---------------------|--------|-----|
| Demand | - | kW |
| Current Loss Factor | 1 0654 | |

Current Loss Factor 1.0654 Proposed/Approved Loss Factor 1.0705

| | Current OEB-Approved | | | | Proposed | | Impact | | |
|---|----------------------|--------|----------|-----------|----------|----------------|-----------|----------|--|
| | Rate | Volume | Charge | Rate | Volume | Charge | | - | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ 24.04 | 1 | \$ 24.04 | \$ 34.94 | 1 | \$ 34.94 | \$ 10.90 | 45.34% | |
| Distribution Volumetric Rate | \$ 0.0140 | 405 | \$ 5.67 | \$ 0.0145 | 405 | \$ 5.87 | \$ 0.20 | 3.57% | |
| DRP Adjustment | | 405 | \$ - | | 405 | \$ (3.95) | \$ (3.95) | | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ (5.37) | 1 | \$ (5.37) | \$ (5.37) | | |
| Volumetric Rate Riders | \$ - | 405 | \$ - | \$ - | 405 | \$ - | \$ - | | |
| Sub-Total A (excluding pass through) | | | \$ 29.71 | | | \$ 31.49 | \$ 1.78 | 5.99% | |
| Line Losses on Cost of Power | \$ 0.1101 | 26 | \$ 2.92 | \$ 0.1101 | 29 | \$ 3.14 | \$ 0.23 | 7.80% | |
| Total Deferral/Variance Account Rate | s - | 405 | ¢ | s - | 405 | <u>^</u> | ¢ | | |
| Riders | \$ - | 405 | \$ - | ə - | 405 | \$- | \$- | | |
| CBR Class B Rate Riders | \$ - | 405 | \$ - | \$ - | 405 | \$ - | \$ - | | |
| GA Rate Riders | \$ - | 405 | \$ - | \$ - | 405 | \$ - | \$ - | | |
| Low Voltage Service Charge | \$ 0.0006 | 405 | \$ 0.24 | \$ 0.0016 | 405 | \$ 0.65 | \$ 0.41 | 166.67% | |
| Smart Meter Entity Charge (if applicable) | | | | | | | | 0.000/ | |
| , , , , , , , , , , , , , , , , , , , | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% | |
| Additional Fixed Rate Riders | s - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | | |
| Additional Volumetric Rate Riders | | 405 | \$ - | \$ 0.0016 | 405 | \$ 0.65 | \$ 0.65 | | |
| Sub-Total B - Distribution (includes Sub- | | | \$ 33.44 | | | \$ 36.50 | \$ 3.06 | 9.15% | |
| Total A) | | | ə | | | ə 30.50 | ə 3.00 | 9.15% | |
| RTSR - Network | \$ 0.0068 | 431 | \$ 2.93 | \$ 0.0068 | 434 | \$ 2.95 | \$ 0.01 | 0.48% | |
| RTSR - Connection and/or Line and | \$ 0.0016 | 431 | \$ 0.69 | \$ 0.0018 | 434 | \$ 0.78 | \$ 0.09 | 13.04% | |
| Transformation Connection | \$ 0.0016 | 431 | φ 0.09 | \$ 0.0010 | 434 | φ 0.70 | \$ 0.09 | 13.04% | |
| Sub-Total C - Delivery (including Sub- | | | \$ 37.06 | | | \$ 40.23 | \$ 3.16 | 8.54% | |
| Total B) | | | \$ 37.06 | | | ə 40.25 | ə 3.10 | 0.04% | |
| Wholesale Market Service Charge | \$ 0.0034 | 431 | \$ 1.47 | \$ 0.0034 | 434 | \$ 1.47 | \$ 0.01 | 0.48% | |
| (WMSC) | \$ 0.0034 | 431 | \$ 1.47 | \$ 0.0034 | 434 | \$ 1.47 | \$ 0.01 | 0.48% | |
| Rural and Remote Rate Protection | \$ 0.0005 | 431 | \$ 0.22 | \$ 0.0005 | 434 | \$ 0.22 | \$ 0.00 | 0.48% | |
| (RRRP) | \$ 0.0005 | 431 | φ 0.22 | \$ 0.0005 | 434 | φ 0.22 | φ 0.00 | 0.40% | |
| Standard Supply Service Charge | | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1101 | 405 | \$ 44.59 | \$ 0.1101 | 405 | \$ 44.59 | \$ - | 0.00% | |
| | | | | | | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 83.34 | | | \$ 86.51 | \$ 3.17 | 3.81% | |
| HST | 13% | | \$ 10.83 | 13% | | \$ 11.25 | \$ 0.41 | 3.81% | |
| 8% Rebate | 8% | | | 8% | | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 94.17 | | | \$ 97.76 | \$ 3.58 | 3.81% | |
| | | | | | | | | | |

 Customer Class:
 RESIDENTIAL SERVICE CLASSIFICATION

 RPP / Non-RPP:
 Non-RPP (Retailer)

 Consumption
 750

| consumption | 750 | KVV |
|---------------------|--------|-----|
| Demand | - | kW |
| Current Loss Eactor | 1 0654 | |

Current Loss Factor 1.0654 Proposed/Approved Loss Factor 1.0705

| | Current OEB-Approved | | | | Proposed | Impact | | |
|---|----------------------|--------|-----------|-----------|----------|-----------|--------------|----------|
| | Rate | Volume | Charge | Rate | Volume | Charge | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 24.04 | 1 | \$ 24.04 | \$ 34.94 | 1 | \$ 34.94 | \$ 10.90 | 45.34% |
| Distribution Volumetric Rate | \$ 0.0140 | 750 | \$ 10.50 | \$ 0.0145 | 750 | \$ 10.88 | \$ 0.38 | 3.57% |
| DRP Adjustment | | 750 | \$ - | | 750 | \$ (8.96) | \$ (8.96) | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ (5.37) | 1 | \$ (5.37) | \$ (5.37) | |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 34.54 | | | \$ 31.49 | \$ (3.05) | -8.83% |
| Line Losses on Cost of Power | \$ 0.1101 | 49 | \$ 5.40 | \$ 0.1101 | 53 | \$ 5.82 | \$ 0.42 | 7.80% |
| Total Deferral/Variance Account Rate | ¢ | 750 | \$ - | s - | 750 | s - | s - | |
| Riders | ə - | 750 | \$ - | ÷ - | / 50 | - | \$ - | |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0006 | 750 | \$ 0.45 | \$ 0.0016 | 750 | \$ 1.20 | \$ 0.75 | 166.67% |
| Smart Meter Entity Charge (if applicable) | â | | \$ 0.57 | \$ 0.57 | | ¢ 0.57 | ¢ | 0.00% |
| , , , , | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | 750 | \$ - | \$ 0.0016 | 750 | \$ 1.20 | \$ 1.20 | |
| Sub-Total B - Distribution (includes Sub- | | | \$ 40.96 | | | \$ 40.28 | \$ (0.68) | -1.66% |
| Total A) | | | | | | • | · (· · · · / | |
| RTSR - Network | \$ 0.0068 | 799 | \$ 5.43 | \$ 0.0068 | 803 | \$ 5.46 | \$ 0.03 | 0.48% |
| RTSR - Connection and/or Line and | \$ 0.0016 | 799 | \$ 1.28 | \$ 0.0018 | 803 | \$ 1.45 | \$ 0.17 | 13.04% |
| Transformation Connection | \$ 0.0016 | 199 | φ 1.20 | \$ 0.0018 | 003 | φ 1.4J | \$ 0.17 | 13.04 % |
| Sub-Total C - Delivery (including Sub- | | | \$ 47.67 | | | \$ 47.19 | \$ (0.49) | -1.02% |
| Total B) | | | φ 41.01 | | | φ 41.15 | φ (0.43) | -1.02 /6 |
| Wholesale Market Service Charge | \$ 0.0034 | 799 | \$ 2.72 | \$ 0.0034 | 803 | \$ 2.73 | \$ 0.01 | 0.48% |
| (WMSC) | ş 0.0034 | 199 | φ 2.12 | \$ 0.0034 | 003 | φ 2.15 | φ 0.01 | 0.4076 |
| Rural and Remote Rate Protection | \$ 0.0005 | 799 | \$ 0.40 | \$ 0.0005 | 803 | \$ 0.40 | \$ 0.00 | 0.48% |
| (RRRP) | \$ 0.0005 | 133 | φ 0.40 | \$ 0.0005 | 000 | φ 0.40 | φ 0.00 | 0.4070 |
| Standard Supply Service Charge | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1101 | 750 | \$ 82.58 | \$ 0.1101 | 750 | \$ 82.58 | \$- | 0.00% |
| | | | | | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 133.36 | | | \$ 132.89 | | -0.35% |
| HST | 13% | | \$ 17.34 | 13% | | \$ 17.28 | \$ (0.06) | -0.35% |
| 8% Rebate | 8% | | | 8% | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 150.70 | | | \$ 150.17 | \$ (0.53) | -0.35% |
| | | | | | | | | |

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP Consumption 405 kWh

1.0705



Proposed/Approved Loss Factor

Current OEB-Approved Proposed Impact Rate Charge Rate Volume Charge Volume % Change (\$) (\$) \$ Change (\$) (\$) Monthly Service Charge \$ 24.04 1 \$ 24.04 \$ 34.94 1 \$ 34.94 \$ 10.90 45.34% \$ 0.0140 405 \$ 5.67 \$ 0.0145 405 \$ 5.87 \$ 0.20 3.57% Distribution Volumetric Rate (3.95) \$ 405 \$ 405 \$ (3.95) DRP Adjustment -\$ \$ (5.37) Fixed Rate Riders -1 \$ -1 \$ (5.37) \$ (5.37) Volumetric Rate Riders \$ 405 \$ 405 \$ S Sub-Total A (excluding pass through) 29.71 31.49 \$ 1.78 5.99% \$ 1\$ 0.0824 26 \$ 0.0824 29 \$ \$ Line Losses on Cost of Power 2.18 ¢. 2.35 \$ 0.17 7.80% Total Deferral/Variance Account Rate \$ 405 \$ 405 \$ S \$ -----Riders 405 \$ CBR Class B Rate Riders \$ 405 \$ -S -\$ ---405 \$ GA Rate Riders \$. \$ 405 \$. \$ -Low Voltage Service Charge \$ 0.0006 405 \$ 0.24 \$ 0.0016 405 0.65 \$ 0.41 166.67% \$ Smart Meter Entity Charge (if applicable) \$ 0.57 \$ 0.57 S 0.57 \$ 0.57 \$ 0.00% 1 -\$ Additional Fixed Rate Riders -\$ -\$ 1 \$ -\$ -Additional Volumetric Rate Riders 405 \$ 0.0016 405 \$ 0.65 \$ 0.65 -¢. Sub-Total B - Distribution (includes Sub-32.70 \$ 35.71 \$ 3.00 9.18% \$ Total A) RTSR - Network 0.0068 431 2.93 \$ 0.0068 434 \$ 2.95 \$ 0.01 0.48% \$ \$ RTSR - Connection and/or Line and \$ 0.0016 431 \$ 0.69 \$ 0.0018 434 \$ 0.78 \$ 0.09 13.04% Transformation Connection Sub-Total C - Delivery (including Sub-\$ 36.33 \$ 39.44 \$ 3.11 8.55% Total B) Wholesale Market Service Charge \$ 0.0034 431 \$ 1.47 \$ 0.0034 434 \$ 1.47 \$ 0.48% 0.01 (WMSC) Rural and Remote Rate Protection \$ 0.0005 431 \$ 0.22 \$ 0.0005 434 \$ 0.22 \$ 0.00 0.48% (RRRP) Standard Supply Service Charge \$ 0.25 1 \$ 0.25 \$ 0.25 0.25 \$ 0.00% 1 \$ -TOU - Off Peak 0.0650 263 \$ 17.11 \$ 0.0650 263 \$ 17.11 \$ 0.00% \$ -TOU - Mid Peak \$ 0.0940 69 \$ 6.47 \$ 0.0940 69 \$ 6.47 \$ -0.00% TOU - On Peak \$ 0.1340 73 \$ 9.77 \$ 0.1340 73 \$ 9.77 \$ 0.00% Total Bill on TOU (before Taxes) 71.61 74.73 \$ 3.12 4.35% \$ 13% 13% 9.71 \$ 0.40 9.31 4.35% HST \$ \$ (5.98) \$ (5.73) 8% (0.25) 8% Rebate 8% \$ \$ Total Bill on TOU 75.19 78.46 \$ 3.27 4.35%

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: Non-RPP (Retailer) Consumption 1.200 kWh

| Consumption | 1,200 | kWh |
|----------------------|--------|-----|
| Demand | - | kW |
| Current Loss Factor | 1.0654 | |
| Approved Loss Factor | 1.0705 | |

Current Loss Factor Proposed/Approved Loss Factor

| | Current OEB-Approved | | | | | | Proposed | Impact | | |
|---|----------------------|--------|-------|-----------|------|--------|----------|-----------|----------------|------------|
| | Rate Volume Charge | | | | Rate | Volume | Charge | | | |
| | | (\$) | | (\$) | | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 24.04 | 1 | \$ 24.04 | | 34.94 | | \$ 34.94 | \$ 10.9 | |
| Distribution Volumetric Rate | \$ | 0.0140 | 1200 | | \$ | 0.0145 | 1200 | | \$ 0.6 | |
| DRP Adjustment | | | 1200 | \$ (3.98) |) | | 1200 | | | 0) 288.94% |
| Fixed Rate Riders | \$ | - | 1 | \$- | \$ | (5.37) | 1 | \$ (5.37) | \$ (5.3 | 7) |
| Volumetric Rate Riders | \$ | - | 1200 | \$- | \$ | - | 1200 | | \$- | |
| Sub-Total A (excluding pass through) | | | | \$ 36.86 | | | | \$ 31.49 | | |
| Line Losses on Cost of Power | \$ | 0.1101 | 78 | \$ 8.64 | \$ | 0.1101 | 85 | \$ 9.31 | \$ 0.6 | 7 7.80% |
| Total Deferral/Variance Account Rate | s | | 1.200 | \$ - | s | | 1,200 | e | s - | |
| Riders | Þ | - | 1,200 | \$ - | Ŷ | - | 1,200 | \$- | \$ - | |
| CBR Class B Rate Riders | \$ | - | 1,200 | \$ - | \$ | - | 1,200 | \$ - | \$ - | |
| GA Rate Riders | \$ | - | 1,200 | \$ - | \$ | - | 1,200 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ | 0.0006 | 1.200 | \$ 0.72 | S | 0.0016 | 1,200 | \$ 1.92 | \$ 1.2 | 0 166.67% |
| Smart Meter Entity Charge (if applicable) | | | | | | | | | | |
| emarchieter Entry entrige (in applicable) | \$ | 0.57 | 1 | \$ 0.57 | \$ | 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | | 1,200 | \$ - | \$ | 0.0016 | 1,200 | \$ 1.92 | \$ 1.9 | 2 |
| Sub-Total B - Distribution (includes Sub- | | | | \$ 46.79 | | | | \$ 45.21 | \$ (1.5 | 8) -3.37% |
| Total A) | | | | ə 40./9 | | | | ə 45.21 | a (1.5 | -3.37% |
| RTSR - Network | \$ | 0.0068 | 1,278 | \$ 8.69 | \$ | 0.0068 | 1,285 | \$ 8.74 | \$ 0.0 | 4 0.48% |
| RTSR - Connection and/or Line and | s | 0.0016 | 4 070 | \$ 2.05 | s | 0.0018 | 4 005 | \$ 2.31 | \$ 0.2 | 10.040/ |
| Transformation Connection | Þ | 0.0016 | 1,278 | \$ 2.05 | \$ | 0.0018 | 1,285 | ¢ 2.31 | \$ 0.2 | 7 13.04% |
| Sub-Total C - Delivery (including Sub- | | | | \$ 57.53 | | | | \$ 56.26 | \$ (1.2 | 7) -2.20% |
| Total B) | | | | ə 57.55 | | | | \$ 50.20 | \$ (1.2 | -2.20% |
| Wholesale Market Service Charge | \$ | 0.0034 | 1,278 | \$ 4.35 | s | 0.0034 | 1,285 | \$ 4.37 | \$ 0.0 | 2 0.48% |
| (WMSC) | \$ | 0.0034 | 1,278 | \$ 4.35 | \$ | 0.0034 | 1,285 | ə 4.37 |)) 0.0 | 2 0.48% |
| Rural and Remote Rate Protection | | | 1.070 | | | | 4 005 | | | 0 0 100/ |
| (RRRP) | \$ | 0.0005 | 1,278 | \$ 0.64 | \$ | 0.0005 | 1,285 | \$ 0.64 | \$ 0.0 | 0 0.48% |
| Standard Supply Service Charge | | | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ | 0.1101 | 1.200 | \$ 132.12 | S | 0.1101 | 1,200 | \$ 132.12 | \$ - | 0.00% |
| The restance region of the second s | Ŧ | | .,=== | ¥ .*== | | | ., | • | , Ŧ | |
| Total Bill on Non-RPP Avg. Price | 1 | | | \$ 194.64 | 1 | | | \$ 193.39 | \$ (1.2 | 4) -0.64% |
| HST | | 13% | | \$ 25.30 | | 13% | | \$ 25.14 | | |
| 8% Rebate | | 8% | | - 20.00 | | 8% | | 20.14 | - (0.1 | |
| Total Bill on Non-RPP Avg. Price | | 070 | | \$ 219.94 | | 0 /0 | | \$ 218.53 | \$ (1.4 | -0.64% |
| Total bill of North Avg. Filte | | | | φ 219.94 | | | | φ 210.55 | φ (1.4 | -0.04 // |
| | | | | | | | | | | |

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: Non-RPP (Retailer) Consumption 1.200 kWh

| Consumption | 1,200 | kWh |
|----------------------|--------|-----|
| Demand | - | kW |
| Current Loss Factor | 1.0654 | |
| Approved Loss Factor | 1.0705 | |

Current Loss Factor Proposed/Approved Loss Factor

| | Current OEB-Approved | | | | | | Proposed | Impact | | |
|---|----------------------|--------|-------|-----------|------|--------|----------|-----------|----------------|------------|
| | Rate Volume Charge | | | | Rate | Volume | Charge | | | |
| | | (\$) | | (\$) | | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 24.04 | 1 | \$ 24.04 | | 34.94 | | \$ 34.94 | \$ 10.9 | |
| Distribution Volumetric Rate | \$ | 0.0140 | 1200 | | \$ | 0.0145 | 1200 | | \$ 0.6 | |
| DRP Adjustment | | | 1200 | \$ (3.98) |) | | 1200 | | | 0) 288.94% |
| Fixed Rate Riders | \$ | - | 1 | \$- | \$ | (5.37) | 1 | \$ (5.37) | \$ (5.3 | 7) |
| Volumetric Rate Riders | \$ | - | 1200 | \$- | \$ | - | 1200 | | \$- | |
| Sub-Total A (excluding pass through) | | | | \$ 36.86 | | | | \$ 31.49 | | |
| Line Losses on Cost of Power | \$ | 0.1101 | 78 | \$ 8.64 | \$ | 0.1101 | 85 | \$ 9.31 | \$ 0.6 | 7 7.80% |
| Total Deferral/Variance Account Rate | s | | 1.200 | \$ - | s | | 1,200 | e | s - | |
| Riders | Þ | - | 1,200 | \$ - | Ŷ | - | 1,200 | \$- | \$ - | |
| CBR Class B Rate Riders | \$ | - | 1,200 | \$ - | \$ | - | 1,200 | \$ - | \$ - | |
| GA Rate Riders | \$ | - | 1,200 | \$ - | \$ | - | 1,200 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ | 0.0006 | 1.200 | \$ 0.72 | S | 0.0016 | 1,200 | \$ 1.92 | \$ 1.2 | 0 166.67% |
| Smart Meter Entity Charge (if applicable) | | | | | | | | | | |
| emarchieter Entry entrige (in applicable) | \$ | 0.57 | 1 | \$ 0.57 | \$ | 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | | 1,200 | \$ - | \$ | 0.0016 | 1,200 | \$ 1.92 | \$ 1.9 | 2 |
| Sub-Total B - Distribution (includes Sub- | | | | \$ 46.79 | | | | \$ 45.21 | \$ (1.5 | 8) -3.37% |
| Total A) | | | | ə 40./9 | | | | ə 45.21 | a (1.5 | -3.37% |
| RTSR - Network | \$ | 0.0068 | 1,278 | \$ 8.69 | \$ | 0.0068 | 1,285 | \$ 8.74 | \$ 0.0 | 4 0.48% |
| RTSR - Connection and/or Line and | s | 0.0016 | 4 070 | \$ 2.05 | s | 0.0018 | 4 005 | \$ 2.31 | \$ 0.2 | 10.040/ |
| Transformation Connection | Þ | 0.0016 | 1,278 | \$ 2.05 | \$ | 0.0018 | 1,285 | ¢ 2.31 | \$ 0.2 | 7 13.04% |
| Sub-Total C - Delivery (including Sub- | | | | \$ 57.53 | | | | \$ 56.26 | \$ (1.2 | 7) -2.20% |
| Total B) | | | | ə 57.55 | | | | \$ 50.20 | \$ (1.2 | -2.20% |
| Wholesale Market Service Charge | \$ | 0.0034 | 1,278 | \$ 4.35 | s | 0.0034 | 1,285 | \$ 4.37 | \$ 0.0 | 2 0.48% |
| (WMSC) | \$ | 0.0034 | 1,278 | \$ 4.35 | \$ | 0.0034 | 1,285 | ə 4.37 |)) 0.0 | 2 0.48% |
| Rural and Remote Rate Protection | | | 1.070 | | | | 4 005 | | | 0 0 100/ |
| (RRRP) | \$ | 0.0005 | 1,278 | \$ 0.64 | \$ | 0.0005 | 1,285 | \$ 0.64 | \$ 0.0 | 0 0.48% |
| Standard Supply Service Charge | | | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ | 0.1101 | 1.200 | \$ 132.12 | S | 0.1101 | 1,200 | \$ 132.12 | s - | 0.00% |
| The restance region of the second s | Ŧ | | .,=== | ¥ .*== | | | ., | • | , Ŧ | |
| Total Bill on Non-RPP Avg. Price | 1 | | | \$ 194.64 | 1 | | | \$ 193.39 | \$ (1.2 | 4) -0.64% |
| HST | | 13% | | \$ 25.30 | | 13% | | \$ 25.14 | | |
| 8% Rebate | | 8% | | - 20.00 | | 8% | | 20.14 | - (0.1 | |
| Total Bill on Non-RPP Avg. Price | | 070 | | \$ 219.94 | | 0 /0 | | \$ 218.53 | \$ (1.4 | -0.64% |
| Total bill of North Avg. Filte | | | | φ 219.94 | | | | φ 210.55 | φ (1.4 | -0.04 // |
| | | | | | | | | | | |

 Customer Class:
 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

 RPP / Non-RPP:
 Non-RPP (Retailer)

 Consumption
 2,000

 kWh

| - | kW |
|--------|-----------------------|
| 1.0654 | |
| 1.0705 | |
| | - 1.0654 1.0705 |

| | | Current O | B-Approved | ved | | | Proposed | | | | | Impact | | |
|---|----|-----------|------------|-----|--------|--------------------|----------|-------|----|--------|-----|--------|----------|--|
| | | Rate | Volume | (| Charge | Rate Volume Charge | | | | Charge | | | · | |
| | | (\$) | | | (\$) | | (\$) | | | (\$) | \$ | Change | % Change | |
| Monthly Service Charge | \$ | 35.18 | 1 | \$ | 35.18 | \$ | 35.18 | 1 | \$ | 35.18 | \$ | - | 0.00% | |
| Distribution Volumetric Rate | \$ | 0.0179 | 2000 | \$ | 35.80 | \$ | 0.0264 | 2000 | \$ | 52.80 | \$ | 17.00 | 47.49% | |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | | |
| Volumetric Rate Riders | \$ | - | 2000 | \$ | - | \$ | 0.0022 | 2000 | \$ | 4.40 | \$ | 4.40 | | |
| Sub-Total A (excluding pass through) | | | | \$ | 70.98 | | | | \$ | 92.38 | \$ | 21.40 | 30.15% | |
| Line Losses on Cost of Power | \$ | 0.1101 | 131 | \$ | 14.40 | \$ | 0.1101 | 141 | \$ | 15.52 | \$ | 1.12 | 7.80% | |
| Total Deferral/Variance Account Rate | e | | 2,000 | \$ | - | s | _ | 2,000 | s | - | s | - | | |
| Riders | Ψ | - | | | - | Ψ. | - | | Ψ | - | Ψ. | - | | |
| CBR Class B Rate Riders | \$ | - | 2,000 | \$ | - | \$ | - | 2,000 | \$ | - | \$ | - | | |
| GA Rate Riders | \$ | - | 2,000 | \$ | - | \$ | - | 2,000 | \$ | - | \$ | - | | |
| Low Voltage Service Charge | \$ | 0.0006 | 2,000 | \$ | 1.20 | \$ | 0.0016 | 2,000 | \$ | 3.20 | \$ | 2.00 | 166.67% | |
| Smart Meter Entity Charge (if applicable) | e | 0.57 | 1 | \$ | 0.57 | s | 0.57 | 1 | s | 0.57 | s | | 0.00% | |
| | Ŷ | 0.57 | 1 | φ | 0.57 | \$ | 0.57 | · · | Ŷ | 0.57 | Ŷ | - | 0.0076 | |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | | |
| Additional Volumetric Rate Riders | | | 2,000 | \$ | - | \$ | 0.0016 | 2,000 | \$ | 3.20 | \$ | 3.20 | | |
| Sub-Total B - Distribution (includes Sub- | | | | ¢ | 87.15 | | | | s | 114.87 | s | 27.72 | 31.81% | |
| Total A) | | | | Ψ | | | | | * | - | * | | | |
| RTSR - Network | \$ | 0.0060 | 2,131 | \$ | 12.78 | \$ | 0.0060 | 2,141 | \$ | 12.85 | \$ | 0.06 | 0.48% | |
| RTSR - Connection and/or Line and | \$ | 0.0016 | 2,131 | \$ | 3.41 | s | 0.0018 | 2.141 | \$ | 3.85 | s | 0.44 | 13.04% | |
| Transformation Connection | Ψ | 0.0010 | 2,101 | Ψ | 5.41 | Ψ. | 0.0010 | 2,141 | Ψ | 5.05 | Ŷ | 0.44 | 15.04 /0 | |
| Sub-Total C - Delivery (including Sub- | | | | \$ | 103.35 | | | | s | 131.57 | s | 28.23 | 27.32% | |
| Total B) | | | | Ŷ | 100.00 | | | | Ŷ | 101.07 | ۴. | 20.20 | 21.02/0 | |
| Wholesale Market Service Charge | s | 0.0034 | 2,131 | \$ | 7.24 | s | 0.0034 | 2,141 | \$ | 7.28 | s | 0.03 | 0.48% | |
| (WMSC) | Ť | 0.0004 | 2,101 | Ŷ | 1.24 | • | 0.0004 | 2,141 | Ŷ | 1.20 | ۴. | 0.00 | 0.40% | |
| Rural and Remote Rate Protection | \$ | 0.0005 | 2,131 | \$ | 1.07 | s | 0.0005 | 2.141 | ¢ | 1.07 | s | 0.01 | 0.48% | |
| (RRRP) | Ŷ | 0.0000 | 2,101 | Ψ | 1.01 | • | 0.0000 | 2,141 | Ψ | 1.07 | , e | 0.01 | 0.4070 | |
| Standard Supply Service Charge | | | | | | | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ | 0.1101 | 2,000 | \$ | 220.20 | \$ | 0.1101 | 2,000 | \$ | 220.20 | \$ | - | 0.00% | |
| | | | | | | | | | | | | | | |
| Total Bill on Non-RPP Avg. Price | | | | \$ | 331.86 | | | | \$ | 360.12 | | 28.27 | 8.52% | |
| HST | | 13% | | \$ | 43.14 | | 13% | | \$ | 46.82 | \$ | 3.67 | 8.52% | |
| 8% Rebate | | 8% | | | | | 8% | | | | | | | |
| Total Bill on Non-RPP Avg. Price | | | | \$ | 375.00 | | | | \$ | 406.94 | \$ | 31.94 | 8.52% | |
| | | | | | | | | | | | | | | |

| Customer Class: | GENERAL SER | VICE 50 TO 4,999 KW SERVICE CLASSIFICAT | ION |
|-------------------------------|---------------|---|-----|
| RPP / Non-RPP: | Non-RPP (Othe | r) | |
| Consumption | 42,000 | kWh | |
| Demand | 115 | kW | |
| Current Loss Factor | 1.0654 | | |
| Proposed/Approved Loss Factor | 1.0705 | | |

Current OEB-Approved Proposed Impact Rate Charge Rate Volume Charge Volume (\$) (\$) (\$) (\$) \$ Change % Change 1 \$ 193.66 Monthly Service Charge \$ 193.66 \$ 193.66 \$ 193.66 \$ 0.00% Distribution Volumetric Rate \$ 3.6185 115 \$ 416.13 \$ 5.0231 115 \$ 577.66 \$ 161.53 38.82% 1 \$ Fixed Rate Riders \$ -\$ -Ŝ . \$ 0.6695 (76.99) Volumetric Rate Riders \$ -115 \$ -\$ 115 \$ (76.99) \$ Sub-Total A (excluding pass through) 609.79 694.32 \$ 84.54 13.86% \$ |\$ \$ Line Losses on Cost of Power --\$ ŝ --\$ -\$ Total Deferral/Variance Account Rate \$ 115 \$ 115 \$ S \$ -----Riders CBR Class B Rate Riders \$ 115 \$ 115 \$ ---\$ \$ --GA Rate Riders \$. 42,000 \$ -\$ 42,000 \$ -\$ -Low Voltage Service Charge \$ 0.2256 115 \$ 25.94 0.5413 115 \$ 62.25 \$ 36.31 139.94% \$ Smart Meter Entity Charge (if applicable) \$ \$ ŝ \$ \$ ---1 --Additional Fixed Rate Riders \$ -\$ -\$ \$ -\$ -Additional Volumetric Rate Riders 115 \$ 0.6021 115 \$ 69.24 \$ 69.24 ¢. Sub-Total B - Distribution (includes Sub-\$ 635.73 \$ 825.82 \$ 190.08 29.90% Total A) RTSR - Network 2.5062 115 \$ 288.21 \$ 2.5088 115 \$ 288.51 \$ 0.30 0.10% \$ RTSR - Connection and/or Line and \$ 0.5763 115 \$ 66.27 \$ 0.6595 115 \$ 75.84 \$ 9.57 14.44% Transformation Connection Sub-Total C - Delivery (including Sub-\$ 199.95 \$ 990.22 1,190.17 \$ 20.19% Total B) Wholesale Market Service Charge \$ 0.0034 44,747 \$ 152.14 \$ 0.0034 44,961 \$ 152.87 \$ 0.73 0.48% (WMSC) Rural and Remote Rate Protection \$ 0.0005 44,747 \$ 22.37 \$ 0.0005 44,961 \$ 22.48 \$ 0.11 0.48% (RRRP) Standard Supply Service Charge \$ 0.25 \$ 0.25 \$ 0.25 \$ 0.25 \$ -0.00% 1 Average IESO Wholesale Market Price 0.1101 44.747 \$ 4.926.62 \$ 0.1101 44.961 \$ 4.950.21 \$ 23.58 0.48% ¢ 6.091.60 6,315.97 \$ 224.37 3.68% Total Bill on Average IESO Wholesale Market Price \$ \$ 13% 13% 821.08 \$ HST \$ 791.91 \$ 29.17 3.68% Total Bill on Average IESO Wholesale Market Price 6,883.51 7,137.05 \$ 253.54 3.68%

Chapleau Public Utilities Corporation EB-2018-0087 Settlement Proposal Page 59 of 60 Filed: May 22, 2019

D. 2019 Tariff Sheet

Effective and Implementation Date June 1, 2019 This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively by a single family unit, non-commercial. This can be a separately metered living accommodation, town-house, apartment, semidetached, duplex, triplex or quadruplex with residential zoning. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 34.94 |
|---|--------|--------|
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021 | \$ | (2.44) |
| Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021 | \$ | (3.35) |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021 | \$ | 0.42 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0145 |
| Low Voltage Service Rate | \$/kWh | 0.0016 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - | | |
| effective until May 31, 2021 - Approved on an Interim Basis | \$/kWh | 0.0016 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0068 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0018 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date June 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 35.18 |
|---|--------|----------|
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0264 |
| Low Voltage Service Rate | \$/kWh | 0.0016 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - | | |
| effective until May 31, 2021 - Approved on an Interim Basis | \$/kWh | 0.0016 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021 | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021 | \$/kWh | 0.0050 |
| Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021 | \$/kWh | (0.0032) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0060 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0018 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date June 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

EB-2018-0087

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 193.66 |
|---|--------------------------|----------------|
| Distribution Volumetric Rate | \$/kW | 5.0231 |
| Low Voltage Service Rate | \$/kW | 0.5413 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - | A 11 1 A 1 | 6 600 <i>i</i> |
| effective until May 31, 2021 - Approved on an Interim Basis | \$/kW | 0.6021 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021 | \$/kW | 0.1527 |
| Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021 | \$/kW | (1.2109) |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - | \$/kW | 0.3887 |
| effective until May 31, 2021 Retail Transmission Rate - Network Service Rate | | |
| | \$/kW | 2.5088 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 0.6595 |

MONTHLY RATES AND CHARGES - Regulatory Component

FB-2018-0087

Chapleau Public Utilities Corporation TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
|--|--------|--------|
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date June 1, 2019 This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is un-metered. Such connections include cable TV, power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 21.72 |
|---|---------|----------|
| Distribution Volumetric Rate | \$/kWh | 0.0292 |
| Low Voltage Service Rate | \$/kWh | 0.0016 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - | \$/kWh | 0.0018 |
| effective until May 31, 2021 - Approved on an Interim Basis | φ/κννιι | 0.0018 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021 | \$/kWh | 0.0004 |
| | | |
| Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021 | \$/kWh | (0.0032) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0060 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0018 |
| | | |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| | 1. | |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date June 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates. Charges and Loss Factors

EB-2018-0087

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Rural or Remote Electricity Rate Protection Charge (RRRP)

Standard Supply Service - Administrative Charge (if applicable)

| Service Charge | \$ | 11.00 |
|---|--------|----------|
| Distribution Volumetric Rate | \$/kW | 19.1301 |
| Low Voltage Service Rate | \$/kW | 0.4272 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - | | |
| effective until May 31, 2021 - Approved on an Interim Basis | \$/kW | 0.5127 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021 | \$/kW | 0.1335 |
| Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021 | \$/kW | (1.0590) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.9017 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 0.5205 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |

0.0005

0.25

\$/kWh

\$

Effective and Implementation Date June 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 4.20 |
|---|-------|----------|
| Distribution Volumetric Rate | \$/kW | 19.5293 |
| Low Voltage Service Rate | \$/kW | 0.4185 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis | \$/kW | 0.5829 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021 | \$/kW | 0.1472 |
| Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021 | \$/kW | (1.1673) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.8921 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 0.5099 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |

| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
|--|--------|--------|
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date June 1, 2019 This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

EB-2018-0087

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 5.40 |
|---|-------|--------|
| | | |
| | | |
| ALLOWANCES | | |
| Transformer Allowance for Ownership - per kW of billing demand/month | \$/kW | (0.60) |
| Primary Metering Allowance for Transformer Losses - applied to measured demand & energy | % | (1.00) |
| | | |

Effective and Implementation Date June 1, 2019 This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

EB-2018-0087

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

| Customer | Administration |
|----------|----------------|
|----------|----------------|

| Arrears certificate | \$ | 15.00 |
|---|----|-------|
| Credit reference/credit check (plus credit agency costs) | \$ | 15.00 |
| Returned Cheque (plus bank charges) | \$ | 15.00 |
| Account set up charge/change of occupancy charge (plus credit agency costs if applicable) | \$ | 30.00 |
| Special meter reads | \$ | 30.00 |
| Meter dispute charge plus Measurement Canada fees (if meter found correct) | \$ | 30.00 |
| Non-Payment of Account (see Note below) | | |
| Late Payment - per month | % | 1.50 |
| Late Payment - per annum | % | 19.56 |
| Collection of account charge - no disconnection | \$ | 30.00 |
| Disconnect/Reconnect at Meter - during regular hours | \$ | 65.00 |
| Install/Remove Load Control Device - during regular hours | \$ | 65.00 |
| Other | | |

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) \$ 43.63

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

Effective and Implementation Date June 1, 2019 This schedule supersedes and replaces all previously

approved schedules of Rates. Charges and Loss Factors

EB-2018-0087

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 100.00 |
|--|----------|-----------|
| Monthly Fixed Charge, per retailer | \$ | 40.00 |
| Monthly Variable Charge, per customer, per retailer | \$/cust. | 1.00 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.60 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.60) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.50 |
| Processing fee, per request, applied to the requesting party | \$ | 1.00 |
| Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail | | |
| Settlement Code directly to retailers and customers, if not delivered electronically through the | | |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | |
| Up to twice a year | \$ | no charge |
| More than twice a year, per request (plus incremental delivery costs) | \$ | 4.00 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the | | |
| Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | \$ | 2.00 |

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle. Total Loss Factor - Secondary Metered Customer < 5,000 kW 1.0705

Total Loss Factor - Primary Metered Customer < 5,000 kW

1.0599

Chapleau Public Utilities Corporation EB-2018-0087 Settlement Proposal Page 60 of 60 Filed: May 22, 2019

E. 2019 Cost of Power

Power Supply Expense

Determination of Commodity

| | Last Actual kWh's |
|---------------------------------|-------------------|
| Customer Class Name | Last Actual kWh's |
| Residential | 12,775,802 |
| General Service < 50 kW | 4,702,580 |
| General Service > 50 to 4999 kW | 6,797,046 |
| Unmetered Scattered Load | 2,892 |
| Sentinel Lighting | 20,629 |
| Street Lighting | 274,259 |
| other | - |
| | - |
| | - |
| TOTAL | 24,573,208 |
| % | 100.00% |

non GA mod GA mod Total non-RPP 52,082 52,082 194,708 194,708 6,797,046 6,797,046 ----7,043,836 7,043,836 0 0.00% 28.66%

Forecast Price

| HOEP (\$/MWh) | | |
|----------------------------|----------|--|
| Global Adjustment (\$/MWh) | | |
| Adjustments | | |
| TOTAL (\$/MWh) | | |
| \$/kWh | | |
| % | | |
| WEIGHTED AVERAGE PRICE | \$0.0821 | |

| GA modifiler | 41.49 |
|--------------|-------|

| \$20.68 |
|-----------|
| \$60.73 |
| \$1.00 |
| \$82.41 |
| \$0.08241 |
| 28.66% |
| \$0.0236 |
| |

| RPP | non-RPP | RPP | |
|------------|---------|---------|------------|
| | % | % | |
| 12,723,720 | 0.41% | 99.59% | 12,775,802 |
| 4,507,872 | 4.14% | 95.86% | 4,702,580 |
| 0 | 100.00% | 0.00% | 6,797,046 |
| 2,892 | 0.00% | 100.00% | 2,892 |
| 20,629 | 0.00% | 100.00% | 20,629 |
| 274,259 | 0.00% | 100.00% | 274,259 |
| 0 | | | |
| 0 | | | |
| 0 | | | |
| 17,529,372 | | | 24,573,208 |
| 71.34% | | | |

\$82.00 \$0.08200 71.34% \$0.0585

Electricity Projections (volumes for the bridge and test year are automatically loss adjusted)

| | | | | | 2018 | | | 2019 | |
|---------------------------------|-----|---------|---------|------------|----------------|-------------|------------|----------------|-------------|
| Customer | | Revenue | Expense | | | | | | |
| Class Name | | USA # | USA # | Volume | rate (\$/kWh): | Amount | Volume | rate (\$/kWh): | Amount |
| Residential | kWh | 4006 | 4705 | 14,171,746 | 0.08212 | \$1,163,749 | 14,147,726 | \$0.08212 | \$1,161,776 |
| General Service < 50 kW | kWh | 4010 | 4705 | 4,921,868 | 0.08212 | \$404,172 | 4,991,913 | \$0.08212 | \$409,924 |
| General Service > 50 to 4999 kW | kWh | 4035 | 4705 | 7,221,085 | 0.08212 | \$592,978 | 7,323,851 | \$0.08212 | \$601,416 |
| Unmetered Scattered Load | kWh | 4010 | 4705 | 3,053 | 0.08212 | \$251 | 3,096 | \$0.08212 | \$254 |
| Sentinel Lighting | kWh | 4025 | 4705 | 21,438 | 0.08212 | \$1,760 | 21,743 | \$0.08212 | \$1,786 |
| Street Lighting | kWh | 4025 | 4705 | 299,727 | 0.08212 | \$24,613 | 303,993 | \$0.08212 | \$24,963 |
| other | kWh | 4025 | 4705 | 0 | 0.08212 | \$0 | 0 | \$0.08212 | \$0 |
| 0 | kWh | 4025 | 4705 | 0 | 0.08212 | \$0 | 0 | \$0.08212 | \$0 |
| 0 | kWh | 4025 | 4705 | 0 | 0.08212 | \$0 | 0 | \$0.08212 | \$0 |
| TOTAL | | | | 26,638,917 | | \$2,162,909 | 26,792,322 | | 2,200,119 |

Transmission - Network (volumes for the bridge and test year are automatically loss adjusted)

| | | | | | 2018 | | | 2019 | |
|---------------------------------|-----|---------|---------|------------|--------|----------|------------|--------|----------|
| Customer | | Revenue | Expense | | | | | | |
| Class Name | | USA # | USA # | Volume | Rate | Amount | Volume | Rate | Amount |
| Residential | kWh | 4066 | 4714 | 14,171,746 | 0.0068 | \$96,368 | 14,147,726 | 0.0068 | \$96,303 |
| General Service < 50 kW | kWh | 4066 | 4714 | 4,921,868 | 0.0060 | \$29,531 | 4,991,913 | 0.0060 | \$29,982 |
| General Service > 50 to 4999 kW | kW | 4066 | 4714 | 18,152 | 2.5062 | \$45,493 | 17,970 | 2.5088 | \$45,082 |
| Unmetered Scattered Load | kWh | 4066 | 4714 | 3,053 | 0.0060 | \$18 | 3,096 | 0.0060 | \$19 |
| Sentinel Lighting | kW | 4066 | 4714 | 61 | 1.8998 | \$116 | 61 | 1.9017 | \$116 |
| Street Lighting | kW | 4066 | 4714 | 774 | 1.8902 | \$1,463 | 774 | 1.8921 | \$1,464 |
| other | 0 | 4066 | 4714 | 1 | 0.0000 | \$0 | 1 | 0.0000 | \$0 |
| 0 | 0 | 4066 | 4714 | 1 | 0.0000 | \$0 | 1 | 0.0000 | \$0 |
| 0 | 0 | 4066 | 4714 | 1 | 0.0000 | \$0 | 1 | 0.0000 | \$0 |
| TOTAL | | | | 19,115,657 | | 172,989 | 19,161,542 | | 172,966 |

Transmission - Connection (volumes for the bridge and test year are automatically loss adjusted)

| | | | | 2018 | | | 2019 | |
|------------|---------|---------|--------|------|--------|--------|------|--------|
| Customer | Revenue | Expense | | | | | | |
| Class Name | USA # | USA # | Volume | Rate | Amount | Volume | Rate | Amount |

| TOTAL | 0 | 4068 | 4716 | 19.115.657 | 0.0000 | \$0 41.388 | 19.161.542 | 0.0000 | \$0 47.329 |
|---------------------------------|-----|------|------|------------|--------|----------------------|------------|--------|---------------|
| 0 | 0 | 4068 | 4716 | 1 | 0.0000 | \$0 | 1 | 0.0000 | \$0 |
| other | 0 | 4068 | 4716 | 1 | 0.0000 | \$0 | 1 | 0.0000 | \$0 |
| Street Lighting | kW | 4068 | 4716 | 774 | 0.4456 | \$345 | 774 | 0.5099 | \$395 |
| Sentinel Lighting | kW | 4068 | 4716 | 61 | 0.4549 | \$28 | 61 | 0.5205 | \$32 |
| Unmetered Scattered Load | kWh | 4068 | 4716 | 3,053 | 0.0016 | \$5 | 3,096 | 0.0018 | \$6 |
| General Service > 50 to 4999 kW | kW | 4068 | 4716 | 18,152 | 0.5763 | \$10,461 | 17,970 | 0.6595 | \$11,851 |
| General Service < 50 kW | kWh | 4068 | 4716 | 4,921,868 | 0.0016 | \$7,875 | 4,991,913 | 0.0018 | \$9,140 |
| Residential | kWh | 4068 | 4716 | 14,171,746 | 0.0016 | \$22,675 | 14,147,726 | 0.0018 | \$25,905 |

Wholesale Market Service

(volumes for the bridge and test year are automatically loss adjusted)

| | | | | | 2018 | | | 2019 | |
|---------------------------------|-----|---------|---------|------------|----------------|----------|------------|----------------|----------|
| Customer | | Revenue | Expense | | rate (\$/kWh): | 0.0052 | | rate (\$/kWh): | 0.0052 |
| Class Name | | USA # | USA # | Volume | | Amount | Volume | | Amount |
| Residential | kWh | 4062 | 4708 | 14,171,746 | 0.00360 | \$51,018 | 14,147,726 | 0.0034 | \$48,102 |
| General Service < 50 kW | kWh | 4062 | 4708 | 4,921,868 | 0.00360 | \$17,719 | 4,991,913 | 0.0034 | \$16,973 |
| General Service > 50 to 4999 kW | kWh | 4062 | 4708 | 7,221,085 | 0.00360 | \$25,996 | 7,323,851 | 0.0034 | \$24,901 |
| Unmetered Scattered Load | kWh | 4062 | 4708 | 3,053 | 0.00360 | \$11 | 3,096 | 0.0034 | \$11 |
| Sentinel Lighting | kWh | 4062 | 4708 | 21,438 | 0.00360 | \$77 | 21,743 | 0.0034 | \$74 |
| Street Lighting | kWh | 4062 | 4708 | 299,727 | 0.00360 | \$1,079 | 303,993 | 0.0034 | \$1,034 |
| other | 0 | 4062 | 4708 | 1 | 0.00360 | \$0 | 1 | 0.0034 | \$0 |
| 0 | 0 | 4062 | 4708 | 1 | 0.00360 | \$0 | 1 | 0.0034 | \$0 |
| 0 | 0 | 4062 | 4708 | 1 | 0.00360 | \$0 | 1 | 0.0034 | \$0 |
| TOTAL | | | | 26,638,920 | | 95,900 | 26,792,325 | | 91,094 |

Rural Rate Protection

(volumes for the bridge and test year are automatically loss adjusted)

| | | | | | 2018 | | | 2019 | |
|---------------------------------|-----|---------|---------|------------|----------------|----------|------------|----------------|---------|
| Customer | | Revenue | Expense | | rate (\$/kWh): | | | rate (\$/kWh): | |
| Class Name | | USA # | USA # | Volume | | Amount | Volume | | Amount |
| Residential | kWh | 4062 | 4730 | 14,171,746 | 0.00130 | \$18,423 | 14,147,726 | 0.0005 | \$7,074 |
| General Service < 50 kW | kWh | 4062 | 4730 | 4,921,868 | 0.00130 | \$6,398 | 4,991,913 | 0.0005 | \$2,496 |
| General Service > 50 to 4999 kW | kWh | 4062 | 4730 | 7,221,085 | 0.00130 | \$9,387 | 7,323,851 | 0.0005 | \$3,662 |
| Unmetered Scattered Load | kWh | 4062 | 4730 | 3,053 | 0.00130 | \$4 | 3,096 | 0.0005 | \$2 |
| Sentinel Lighting | kWh | 4062 | 4730 | 21,438 | 0.00130 | \$28 | 21,743 | 0.0005 | \$11 |
| Street Lighting | kWh | 4062 | 4730 | 299,727 | 0.00130 | \$390 | 303,993 | 0.0005 | \$152 |
| other | 0 | 4062 | 4730 | 1 | 0.00130 | \$0 | 1 | 0.0005 | \$0 |
| 0 | 0 | 4062 | 4730 | 1 | 0.00130 | \$0 | 1 | 0.0005 | \$0 |
| 0 | 0 | 4062 | 4730 | 1 | 0.00130 | \$0 | 1 | 0.0005 | \$0 |
| TOTAL | | | | 26,638,920 | | 34,631 | 26,792,325 | | 13,396 |

Smart Meter Entity Charge

(per customer)

| | | | | | 2018 | | | 2019 | |
|---------------------------------|------|---------|---------|--------|----------------|--------|--------|----------------|---------|
| Customer | | Revenue | Expense | | rate (\$/kWh): | | | rate (\$/kWh): | |
| Class Name | | USA # | USA # | Volume | | Amount | Volume | | Amount |
| Residential | Cust | | | 1,043 | 0.00000 | \$0 | 1,047 | 0.57000 | \$7,161 |
| General Service < 50 kW | Cust | | | 150 | 0.00000 | \$0 | 149 | 0.57000 | \$1,019 |
| General Service > 50 to 4999 kW | Cust | | | 0 | 0.00000 | \$0 | 0 | 0.57000 | \$0 |
| TOTAL | | | | 1,194 | | \$0 | 1,196 | | \$8,181 |

OESP (volumes for the bridge and test year are automatically loss adjusted)

| | | | | | 2018 | | | 2019 | |
|-------------------------|-----|---------|---------|------------|----------------|--------|------------|----------------|--------|
| Customer | | Revenue | Expense | | rate (\$/kWh): | | | rate (\$/kWh): | |
| Class Name | | USA # | USA # | Volume | | Amount | Volume | | Amount |
| Residential | kWh | 4062 | 4730 | 14,171,746 | 0.00000 | \$0 | 14,147,726 | 0.00000 | \$0 |
| General Service < 50 kW | kWh | 4062 | 4730 | 4,921,868 | 0.00000 | \$0 | 4,991,913 | 0.00000 | \$0 |
| TOTAL | | | | 19,093,614 | | \$0 | 19,139,639 | | \$0 |

Low Voltage Charges - Historical and Proposed LV Charges

| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | AVG |
|-------------------|--|------------|------------|------------|------------|------------|------------|----------|------------|
| | | | | | | | | | |
| 4075-Billed - LV | | (\$30,388) | (\$17,154) | (\$19,857) | (\$17,265) | (\$14,688) | (\$14,622) | | (\$16,608) |
| 4750-Charges - LV | | \$15,491 | \$39,969 | \$71,247 | \$74,595 | \$70,967 | \$59,187 | \$38,844 | \$38,844 |
| 1551 LV Charges | | (\$31,254) | \$7,220 | \$39,576 | \$110,949 | \$153,700 | \$200,139 | \$0 | |

Low Voltage Charges - Allocation of LV Charges based on Transmission Connection Revenues

(volumes are not loss adjusted)

ALLOCATON BASED ON TRANSMISSION-CONNECTION REVENUE

| Customer Class Name | | RTSR Rate | Uplifted Volumes | Revenue | % Alloc |
|---------------------------------|-----|-----------|------------------|----------|---------|
| Residential | kWh | \$0.0018 | 14,147,726 | \$25,905 | 54.73% |
| General Service < 50 kW | kWh | \$0.0018 | 4,991,913 | \$9,140 | 19.31% |
| General Service > 50 to 4999 kW | kW | \$0.6595 | 17,970 | \$11,851 | 25.04% |
| Unmetered Scattered Load | kWh | \$0.0018 | 3,096 | \$6 | 0.01% |
| Sentinel Lighting | kW | \$0.5205 | 61 | \$32 | 0.07% |
| Street Lighting | kW | \$0.5099 | 774 | \$395 | 0.83% |
| other | 0 | \$0.0000 | 1 | \$0 | 0.00% |
| 0 | 0 | \$0.0000 | 1 | \$0 | 0.00% |
| 0 | 0 | \$0.0000 | 1 | \$0 | 0.00% |
| TOTAL | | | 19.161.542 | \$47.329 | 100.00% |

T

Low Voltage Charges Rate Rider Calculations (volumes are not loss adjusted)

| | V | | | | | | | | |
|---------------------------------|--------------------------------------|---------|-------------------------|----------|-----|--|--|--|--|
| | PROPOSED LOW VOLTAGE CHARGES & RATES | | | | | | | | |
| Customer Class Name | % Allocation | Charges | Not Uplifted Volumes | Rate | per | | | | |
| Residential | 54.73% | 21,261 | 13,215,736 | \$0.0016 | kWh | | | | |
| General Service < 50 kW | 19.31% | 7,502 | 4,663,068 | \$0.0016 | kWh | | | | |
| General Service > 50 to 4999 kW | 25.04% | 9,727 | 17,970 | \$0.5413 | kW | | | | |
| Unmetered Scattered Load | 0.01% | 5 | 2,892 | \$0.0016 | kWh | | | | |
| Sentinel Lighting | 0.07% | 26 | 61 | \$0.4272 | kW | | | | |
| Street Lighting | 0.83% | 324 | 774 | \$0.4185 | kW | | | | |
| other | 0.00% | 0 | 1 | \$0.0000 | 0 | | | | |
| 0 | 0.00% | 0 | 1 | \$0.0000 | 0 | | | | |
| 0 | 0.00% | 0 | 1 | \$0.0000 | 0 | | | | |
| TOTAL | 100.00% | 38,844 | 17,900,503 | | | | | | |

Low Voltage Charges to be added to power supply expense for bridge and test year. (volumes are not loss adjusted)

| Customer | | Revenue | Expense | 2018 | | | 2019 | | |
|---------------------------------|-----|---------|---------|------------|----------|----------|------------|----------|----------|
| Class Name | | USA # | USA # | Volume | Rate | Amount | Volume | Rate | Amount |
| Residential | kWh | 4075 | 4750 | 13,426,571 | \$0.0006 | \$8,056 | 13,215,736 | \$0.0016 | \$21,145 |
| General Service < 50 kW | kWh | 4075 | 4750 | 4,663,068 | \$0.0006 | \$2,798 | 4,663,068 | \$0.0016 | \$7,461 |
| General Service > 50 to 4999 kW | kW | 4075 | 4750 | 18,152 | \$0.2256 | \$4,095 | 17,970 | \$0.5413 | \$9,727 |
| Unmetered Scattered Load | kWh | 4075 | 4750 | 2,892 | \$0.0006 | \$2 | 2,892 | \$0.0016 | \$5 |
| Sentinel Lighting | kW | 4075 | 4750 | 61 | \$0.2261 | \$14 | 61 | \$0.4272 | \$26 |
| Street Lighting | kW | 4075 | 4750 | 774 | \$0.2173 | \$168 | 774 | \$0.4185 | \$324 |
| other | 0 | 4075 | 4750 | 1 | \$0.0000 | \$0 | 1 | \$0.0000 | \$0 |
| 0 | 0 | 4075 | 4750 | 1 | \$0.0000 | \$0 | 1 | \$0.0000 | \$0 |
| 0 | 0 | 4075 | 4750 | 1 | \$0.0000 | \$0 | 1 | \$0.0000 | \$0 |
| TOTAL | | 0 | 0 | 18,111,521 | | \$15,133 | 17,900,503 | | \$38,688 |

| Projected Power Supply Expense | | | \$2,522,950 | | \$2,571,772 |
|--------------------------------|--|--|-------------|--|-------------|