Chapleau Hydro Inc.

2020 IRM APPLICATION
EB-2019-0026

Submitted on: November 25, 2019

Chapleau PUC operating under Chapleau Hydro Inc.
110 Lorne Street South
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Phone: 705-864-0111

November 25 2019

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

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: 2020 IRM Application (EB-2019-0026)

Dear Ms. Walli,

Chapleau Hydro Inc. is pleased to submit to the Ontario Energy Board its 2020 IRM Application in a searchable format. This application is being filed according to the Board's e-Filing Services.

Hard copies of the application will be sent to the OEB's offices within a week.

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

Alan Morin, General Manager
Chapleau PUC
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IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O. 1998, c.15, (Schedule B); **AND IN THE MATTER OF** an Application by Chapleau PUC.. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable distribution rates and other service charges to be effective May 1, 2020.

1 INTRODUCTION

Chapleau PUC. ("CPUC") ("Chapleau Hydro") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2020 Distribution Rate Adjustments effective May 1, 2020. CPUC applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.[1] The rates adjustment being applied for affects all classes of CPUC s customer base; Residential, General Services less than 50kW, GS 50kW to 4999kW, Street Lights, USL and and Sentinel Lights.[2]

CPUC has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 15, 2019, along with the Key References listed at section 3.1.1 of the Chapter 3 Incentive Rate-Setting Applications

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2020, CPUC requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2020 distribution rates. If the effective date does not coincide with the Board's determined implementation date for 2020 distribution rates and charges, CPUC requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

CPUC requests that this application be disposed of by way of a written hearing. CPUC confirms that the billing determinants used in the model are from the most recent

[1] MFR - Manager's summary documenting and explain all rate adjustments requested
[2] MFR - Statement as to who will be affected by the application, specific customer groups affected by particular request

reported RRR filings. The utility reviewed both the existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and confirms that they were accurate.

In the preparation of this application, CPUC used the 2020 IRM Rate Generator issued on July 15, 2019. The rate and other adjustments being applied for and as calculated through the use of the above models include a Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its 2020 rates. (The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between Cost of Service applications). The model also adjusts Retail Transmission Service Rates per Board Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

CPUC also applies for the following matter;

- Continuance of the Specific Services charges and Loss Factors.
- Continuance of the MicroFit monthly charge.
- Continuance of the Smart Meter Entity charge.
- Approval of a revised Minimum Fixed Charges and volumetric charges for all classes. Further details on Bill Impacts are presented in Section 18 of this application.

The annual adjustment mechanism is not being applied to the following components of delivery rates:

- Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission Service Rates, Wholesale Market Service Rate, Rural and Remote Rate Protection Benefit and Charge, Standard Supply Service – Administrative Charge, MicroFIT Service Charge, Specific Service Charges, Transformation and Primary Metering Allowances, Smart Metering Entity Charge

CPUC recognizes that the utility, its shareholder, and all its customer classes will be affected by the outcome of the herein application.

2 DISTRIBUTOR'S PROFILE

Chapleau PUC is licensed by the Ontario Energy Board to distribute electricity to the inhabitants of the Town of Chapleau. Chapleau PUC is incorporated under the Business Corporation Act on August 18, 1999. The sole Shareholder of Chapleau PUC is the Town of Chapleau. The population of the Municipality of Chapleau is approximately 2,000. The distribution service area within the Town of Chapleau is bounded by the township of Panet, Cochrane and Chapleau.

CPUC is a utility that is tasked with the delivery of electricity. Profits are either reinvested for infrastructure or distributed to its shareholder in the form of dividends.CPUC's service area is an embedded utility completely contained within the municipal boundaries of the town of Chapleau therefore the utility only serves the community of Chapleau. The area is embedded within the Hydro One Networks Inc

In 2019, CPUC will rely on its approximately 30 km of circuits deliver approximately 26,173,316 kWh and 19,722 kW of energy to approximately 1,200 customers. CPUC`s distribution system is connected to the 115 kV transmission system through Chapleau DS. The distribution system is comprised of two voltage systems: one at 4.16 kV and the other at 25 kV. CPUC owns two 115-4.16 kV transformers at the DS totaling 6.2 MVA which supply 3 feeders. In addition, CPUC has one 25 kV feeder supplied by Hydro One Networks Inc. which is limited to supplying approximately 3.5 MVA of capacity. Approximately 60% of the distribution assets are rated at 4.16 kV and 40% are rated at 25 kV.

CPUC does not host any utilities within its service area, nor have any embedded utilities within its service area.

CPUC is a registered Market Participant dealing directly with the IESO. CPUC's last Cost of Service application was for rates effective May 1, 2019.

3 PUBLICATION NOTICE

Upon receiving the Letter of Direction and the Notice of Application and Hearing from the Board, the OEB will arrange to have the Notice of Application and Hearing for this proceeding published in the following local community not-paid-for newspaper which has the highest circulation in its service area.

The Chapleau Express

14 Richard Street

Chapleau, ON P0M 1K0

Phone # 705-864-2579

Once the Notice of Application and Hearing has been published in the above listed newspapers, CPUC will file an Affidavit of Publication.

Application contact information is as follows:

Applicants Name:	Chapleau Public Utilities Corporation
Applicants Address:	110 Lorne Street South
	P.O. Box 670
	Chapleau, ON, P0M 1K0
	Phone: 705-864-0111
	Fax: 705-864-1962
CPUC's Contact Info.	Alan Morin
	General Manager
	amorin.puc@chapleau.ca
	Phone: 705-864-0111

The alternate contact for the herein application is;

Manuela Ris-Schofield

Tandem Energy Services Inc

Phone: 519-856-0080

This application and all documents related to this application will be made available on CPUC's website at http://chapleau.ca/CPUC/. The application will also be available on the OEB's website at www.ontarioenergyboard.ca, under Board File Number EB-2019-0026

4 PRICE CAP ADJUSTMENT

As per Board policy (Chapter 3), distribution rates are to be adjusted according to the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, CPUC was assigned Stretch Factor Group II with a Price Escalator of 2.00, Price Cap Index of 1.55% and a Stretch Factor Value of 0.45%.

The following table shows CPUC's applicable factor for its Price Cap Adjustment. (CPUC notes that the IRM model has not been updated by the OEB to reflect the below parameters)

Table 1 - Price Cap Parameters

Stretch Factor Group	II
Set Price Escalator	2.00%
Revised Price Escalator	0.00%
Stretch Factor Value	0.45%
Productivity Factor	0.00%
Price Cap Index	1.55%

While the price factor adjustment under this application would apply to the fixed and volumetric distribution rates for CPUC, it would not affect the following:

- Rate adders and riders; Low voltage service charges; Retail Transmission Service Rates; Wholesale Market Service Rate; Rural Rate Protection Charge; Standard Supply Service – Administrative Charge; MicroFIT Service Charge; Specific Service Charges.

5 REVENUE TO COST RATIO ADJUSTMENT

CPUC is proposing to adjust its revenue to cost ratios in accordance with its Board Approved 2019 Cost of Service Application.[3] As such, CPUC completed and is filing in conjunction with this application, a completed revenue-to-cost ratio adjustment work form.[4]

6 RATE DESIGN FOR RESIDENTIAL CLASS

In accordance with the Rate Design for Residential Electricity policy issued on April 2, 2015, CPUC followed the approach set out in sheet 16 of the rate generator model to implement the first of five yearly adjustment to its Monthly Fixed Charge. Worksheet 16 of the model, which is reproduced below, shows and incremental fixed charge of $0.00 which falls below the $4.00 threshold. Table 2b) show the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 15 of this application.[5],[6]

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[3] MFR - If required, for distributors seeking revenue to cost ratio adjustments due to previous OEB decision, the Revenue to Cost Ratio Adjustment Workform must be filed

[4] MFR - Completed revenue-to-cost ratio adjustment workform to adjust the revenue-to-cost ratio if previously approved by the OEB

[5] MFR - Extension of OEB-approved transition period, if necessary (N/A)

[6] MFR - Alternative/additional strategy in the event that an additional transition year is insufficient, or that no extension is necessary, however substantiated with reasons (N/A)

Table 2 – Rate Design Transition

Price Escalator	1.50%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	1,047	Effective Year of Residential Rate Design Transition (yyyy)	2022
Choose Stretch Factor Group	IV	Price Cap Index	1.05%	Billed kWh for Residential Class (approved in the last CoS)	5	OEB-approved # of Transition Years	3
Associated Stretch Factor Value	0.45%			Rate Design Transition Years Left	5		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	34.94	0.3081	0.0145	0.0001	1.05%	35.62	0.0118
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	35.18		0.0264		1.05%	35.55	0.0267
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	193.66		5.0231		1.05%	195.69	5.0758
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	21.72	-4.3440	0.0292	-0.0058	1.05%	17.56	0.0236
SENTINEL LIGHTING SERVICE CLASSIFICATION	11		19.1301		1.05%	11.12	19.3310
STREET LIGHTING SERVICE CLASSIFICATION	4.2	-1.3635	19.5293		1.05%	2.87	19.7344
microFIT SERVICE CLASSIFICATION	5.4					5.4	

Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge ($/month/year)	New F/V Split	Adjusted Rates[1]	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	35.2481	442,857	100.0%	0.0%	0.00	100.0%	35.25	442,881
Current Residential Variable Rate (inclusive of R/C adj.)	0.0146	0	0.0%			0.0%	0.0117	0
		442,857						442,881

Table 3 - Current vs. Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric Charge		Proposed MFC	Proposed Volumetric Charge
Residential	34.94	0.0145		35.62	0.0118
GS<50 kW	35.18	0.0264		35.55	0.0267
GS>50 kW	193.66	5.0231		195.69	5.0758
USL	21.72	0.0292		17.56	0.0236
Sentinel Lights	11	19.1301		11.12	19.3310
Street Lighting	4.2	19.5293		2.87	19.7344
MicroFit					

7 RTSR ADJUSTMENT

CPUC is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

CPUC used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates.

The Loss Factor applied to the metered kWh is the actual Board-approved 2019 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below, and the detailed calculations can be found in the 2020 IRM Model filed in conjunction with this application.

Table 4 - Proposed RTSR

Retail Transmission Rate - Network Service Rate			
Rate Description	Unit	Current RTSR-Network	Proposed RTSR-Network
Residential	$/kWh	0.0068	**0.0068**
GS<50 kW	$/kWh	0.0060	**0.0060**
GS>50 kW	$/kWh	2.5088	**2.4939**
USL	$/kW	0.0060	**0.0060**
Sentinel Lights	$/kWh	1.9017	**1.8904**
Street Lighting	$/kW	1.8921	**1.8809**

Retail Transmission Rate – Line and Transformation Connection Service Rate			
Rate Description	Unit	Current RTSR-Connection	Proposed RTSR-Connection
Residential	$/kWh	0.0018	**0.0018**
GS<50 kW	$/kWh	0.0018	**0.0018**
GS>50 kW	$/kWh	0.6595	**0.6559**
USL	$/kW	0.0018	**0.0018**
Sentinel Lights	$/kWh	0.5205	**0.5177**
Street Lighting	$/kW	0.5099	**0.5071**

8 DEFERRAL AND VARIANCE ACCOUNT

CPUC has completed the Board Staff's 2020 IRM Rate Generator – Tab 3 Continuity Schedule[7] . The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the preset disposition threshold of $0.0004 per kWh (debit or credit) is exceeded. Since the threshold was met, CPUC is, therefore, seeking disposal of its deferral and variance account in this proceeding. The CPUC Group, 1 total claim balance, is $164,488 and is comprised of the following account balances. Details of these balances can be found in the 2020 IRM Model.

Table 5 - Deferral and Variance Account balances

Group 1 Accounts		
LV Variance Account	1550	23,179
Smart Metering Entity Charge Variance Account	1551	(103)
RSVA - Wholesale Market Service Charge5	1580	(3,086)
Variance WMS – Sub-account CBR Class A	1580	0
Variance WMS – Sub-account CBR Class B	1580	(546)
RSVA - Retail Transmission Network Charge	1584	(8,605)
RSVA - Retail Transmission Connection Charge	1586	4,824
RSVA - Power4	1588	102,815
RSVA - Global Adjustment4	1589	46,009
Disposition and Recovery/Refund of Regulatory Balances (2012)3	1595	
Disposition and Recovery/Refund of Regulatory Balances (2013)3	1595	
Disposition and Recovery/Refund of Regulatory Balances (2014)3	1595	
Disposition and Recovery/Refund of Regulatory Balances (2015)3	1595	
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		46,009
Total Group 1 Balance excluding Account 1589 - Global Adjustment		118,478
Total		164,488

[7] MFR - Completed tab 3 - continuity schedule in Rate Generator Model

- CPUC notes that all accounts are being disposed of.
- Concerning the explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account, the balance of account 1580 was put into the general 1580 account. CPUC confirms that the amounts in the total column claim are correct.
- CPUC confirms that no adjustments have been made to balances previously approved by the OEB on a final basis
- CPUC confirms that the GA rate riders were calculated on an energy basis (kWh) as per the OEB model.
- CPUC is proposing to dispose of its balance using the 1-year default disposition period.
- All rate riders are determined and calculated per the OEB model and policies.
- Upon review of the OEB Ltr. Guidance on RPP Settlements and claims process_, CPUC, along with its accountants/auditors, confirm that, to the best of its knowledge, it followed the guidance from the May 23 letter and does its "true-up" process monthly.
- Upon review of the new accounting guidance related to accounts 1588 and 1589 – Feb 21, 2019, CPUC, along with its accountants/auditors KPMG, confirm that it complies with the new policies that have come in effect on August 31, 2019. CPUC does not report any adjustments as it uses actual numbers for accounts 1588 and 1589.

9 DISPOSITION OF ACCOUNT 1595

CPUC is not proposing to dispose of any 1595 balances as part of this application.

The 2017 audited balances which were approved as part of CPUC's 2019 Cost of Service Applications were approved on a 2-year basis and as such have not reached sunset plus 1 year. All filing requirements related to 1595 including populating the 1595 Workform are not applicable in this case. [8]

CPUC also confirms that there are no residual balances for vintage Account 1595 being disposed of and that all historical dispositions of 1595 have only been done once. [9]

CPUC confirms that there are no material residual balances which require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class.

As such, CPUC does not need to provide detailed explanations for any significant residual balances attributable to specific rate riders for each customer rate class including volume differences between forecast volumes (used to calculate the rate riders) as compared to actual volumes at which the rate riders were billed.[10]

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[8] MFR - Distributors who meet the requirements for disposition of residual balances of Account 1595 sub-accounts, must complete the 1595 Analysis Workform. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited.

[9] MFR - Confirm disposition of residual balances for vintage Account 1595 have only been done once - distributors expected to seek disposition of the balance a year after a rate rider's sunset date has expired. No further dispositions of these accounts are generally expected unless justified by the distributor

[10] MFR - Material residual balances will require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class. Distributors are expected to provide detailed explanations for any significant residual balances attributable to specific rate riders for each customer rate class. Explanations must include for example, volume differences between forecast volumes (used to calculate the rate riders) as compared to actual volumes at which the rate riders were billed.

11 GLOBAL ADJUSTMENT

Chapleau PUC.'s settlement process is summarized below.

Global Adjustment

CPUC does not have any Class A customers. . Chapleau PUC.'s Class B customers pay the global adjustment ("GA") charge based on the amount of electricity they consume in a month (kWh). Within the Class B group, there are two categories of customers: RPP customers who pay an RPP rate, which has a built-in GA adjustment component, and the remaining non-RPP customers who pay the Hourly Ontario Electricity Price, and a monthly GA price listed separately on their bill. Chapleau PUC. uses the GA first estimate to bill its non-RPP Class B customers and to calculate and record unbilled revenues. This treatment applies to all customer classes.

For Class B customers, RSVA Account 1589 captures the difference between the GA amounts billed to non-RPP customers and the actual GA amount paid for those customers by the distributor to the IESO.

Monthly Settlement Submissions

When completing the monthly submission for IESO settlements, Chapleau PUC. uses a top-down approach. Chapleau PUC. starts by collecting the current month's wholesale metering data from CPUC's third-party meter management vendor. Data is then collected from the billing system to determine the split between RPP and non-RPP volumes. Chapleau PUC. is required to settle the difference between revenues billed to RPP customers (three-tiered TOU pricing and the two-tiered RPP pricing), and the wholesale cost of power, which includes the amount of the global adjustment allocated to this portion of the distributor's load. The first estimate of the GA is used for this initial calculation, but once the actual GA rate is known, an adjustment is made to true-up in the following month. Chapleau PUC. performs a reconciliation to verify that the year-end balances in the 1588-Power and 1589-GA variance accounts are accurate while ensuring amounts requested for disposition pertain to the correct year.

Chapleau PUC. has completed the Board's Account 1589 Global Adjustment Analysis Workform, which shows minimal unresolved differences from expected results.

<u>Overall Process and Procedural Controls over the IESO Settlement Process</u>

Chapleau PUC. follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process where possible. Management is knowledgeable on the methodologies according to the OEB and IESO requirements and is responsible for updating internal processes and procedures accordingly. Management is also responsible for the settlement spreadsheet and to meet changing OEB/IESO settlement requirements. CPUC uses the Commodity OEB Spreadsheet .

The process designed in Chapleau PUC.'s settlement process includes various reconciliation procedures, including monthly bill testing for each class of customer and regular month-end balancing processes, to ensure that information is accurate and the appropriate methodologies pursuant to the OEB and IESO requirements are met, as well as to ensure the accuracy and validity of the RPP claims.

The monthly IESO settlement (on or before 4th business day of the month) includes the previous month billed consumption and using the 1st GA estimate, which is then combined with the true-up the previous month using actuals.

RPP/non-RPP True-ups are done every month, and since CPUC requests GA disposal after true-ups are completed, no further adjustments are required.

<u>Detailed approach</u>

CPUC's step by step approach can be described as:

1. Charge types 1142, 101 and other Power expense items are booked into Account #4705 – Power expense (a)

2. Charge type 148 are booked into Account #4707 – GA Expense (b)

3. The actual Non-RPP usage (kWh), provided by CPUC's billing system, is multiplied by the Actual IESO posted GA rate to obtain the "Non-RPP GA Cost" (c)

4. The difference of the "GA expense" (b) less the "Non-RPP GA Cost" (c) is credited from Account #4707 and debited in Account #4705. For easier identification, this difference is named "GA RPP portion transferred to Power" (d) in the steps below.

The following section provides details that address questions on Account 1588 & 1589 posed in Appendix A, GA Methodology Description.

Account #1589

5. CPUC calculates the billed-to-actual variance of Non-RPP by deducting the Billed GA in the billing system (which is actual consumption multiplied by 1st estimate to the "Non-RPP GA cost" (c). The difference is the monthly GA variance.

6. The monthly GA variance is then added to the yearly total GA variance which results in a credit or debit of account #1589

Account #1588

7. For the Power billed-to-actual variance, account #1588, CPUC deducts the actual monthly power billed in the billing system to the sum of actual Power expense (a) + the "GA RPP portion transferred to power" (d). The difference is the monthly Power variance.

8. The monthly Power variance is then added to the yearly total Power variance, which results in a credit or debit of account #1588.

Please note all consumptions used in the steps above are actuals, not as billed. (ex: consumption billed in September are August actuals)

Reconciliation

CPUC uses a bottom up approach to complete the reconciliation, by using the actual RPP volume, gathered from the Billing system, and the Global Adjustment Actual rate. Any difference is settled every month. When true-up data is reported with current data.

Capacity Based Recovery (CBR)

CPUC has robust processes and internal controls in place for the preparation, review, verification, and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements

In 2012 CPUC reviewed Article 490 in the APH and ensured the correct accounting methods were being followed, specifically that at the end of the fiscal period, the RSVA balance represents the cumulative net differences between the revenue/"billed" and expense/"Charges" accounts and include carrying charges. CPUC uses accrual accounting.

Account 1589 – RSVA GA

CPUC splits the Global Adjustment Settlement Amounts charged by the IESO between RPP and non-RPP by using the actual percentage of RPP and Non-RPP of the total energy volume for the particular month, as gathered from the Comodity OEB Spreadsheet These amounts are posted to Account #4705 – Power Purchased for RPP and Account #4707 – Global Adjustment for Non-RPP in the particular month.

The Global Adjustment revenue, which is billed directly to the non-RPP customers, is posted directly to GA Energy Sales –The variance between the expense and revenue is transferred into Account 1589 – RSVA Global Adjustment.

Account 1588 – RSVA Power

The value of the energy from the IESO monthly invoices are posted into Account 4705 – Power Purchased for the month the energy was consumed. The energy revenue is posted directly from the Billing system and poted into the appropriate month. The variance between accounts 4705 - Power Purchased Energy Sales is posted into Account 1588 – RSVA Power. Any balance as a result of the RPP reconciliation is posted into account 4705 Power Purchased in the appropriate fiscal year.

CPUC is seeking approval for 2018 audited balances,

CPUC notes that it has completed the GA workform per the filing requirements. The workform has been filed along with this application.

Below are CPUC's responses to the questions in Appendix A of the GA Analysis Workform.

Table 6 – Allocation of GA balances

		Total Metered Non-RPP 2018 Consumption excluding WMP	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA $ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	10,928	10,928	0.2%	$84	$0.0077	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	179,929	179,929	3.0%	$1,385	$0.0077	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	5,786,213	5,786,213	96.8%	$44,540	$0.0077	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0.0%	$0	$0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0.0%	$0	$0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0.0%	$0	$0.0000	
Total		5,977,070	5,977,070	100.0%	$46,009		

Appendix A - GA Methodology Description

Questions on Accounts 1588 & 1589[11]

1. Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

Table 7 - Reconciliation of Account 1588

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	(240,675.05)	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		#
2. Reversal of CT 1142 true-up from the previous year		#
3. Unbilled to billed adjustment for the previous year		#
4. Reversal of RPP vs. Non-RPP allocation		#
Sub-Total Reversals from previous year (A):		
	#	
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs. Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other	$343,490.05	
Sub-Total Principal Adjustments for 2018 consumption (B)		
Total Principal Adjustments are shown for 2018 (A + B)		
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule	$102,815.00	
	#	#

[11] MFR - All distributors must file the responses to the questions in Appendix A of the GA Analysis Workform.

2. **In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:**
    a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589, respectively.
    b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
    c. If another approach is used, please explain in detail.
    d. Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

    CPUC uses method b. CPUC confirms that the approach is consistent all years which variances are proposed for disposition.

3. **Questions on CT 1142**
    a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

    CPUC uses estimated kWh data collected from our billing system. We then complete the Commodity OEB spreadsheet template.

    b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true-up.

    CPUC uses the current TOU/Tier 1&2 prices posted by the OEB. CPUC then takes actual RPP kWh data collected from our billing system and completes the Commodity OEB spreadsheet template to determine the true up amount. True ups are completed in the month following the original estimate.

    c. Has CT 1142 been trued up for with the IESO for all of 2018?

    Going back to 2015, CPUC determine that there were errors in calculating true ups. The net basis is an immaterial amount and will be trued up with the IESO in 2019 and will be reflected in the 2019 financial statements.

d. Which months from 2018 were trued up in 2019?

All

e. Were these true-ups recorded in the 2018 or 2019 balance in the General Ledger?

The true ups will be included the 2019 General Ledger

f. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Yes

4. Questions on CT 148

a. Please describe the process for the initial recording of CT 148 in the accounts (i.e., 1588 and 1589).

CPUC debits the amount for CT 148 from IESO to account 4707.

b. Please describe the process for true-up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

CPUC completes the Commodity OEB spreadsheet to help determine the GA related cost for RPP customers and Non RPP customers. A journal entry is then made to move the cost of the RPP GA from 4707 to 4705.

c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as the initial GA expense in Account 1589?

CPUC's billing system creates a monthly report detailing the actual Non-RPP kWh volume.

d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated RPP/non-RPP consumption proportions to actuals based on actual RPP-non-RPP consumption proportions?

CPUC bills its customers monthly, and is being invoiced by IESO and Hydro One monthly, and keeps its books opened long enough so that only actuals are used.

e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP

December 2018

f. Were these true-ups recorded in the 2018 or 2019 balance in the General Ledger?

2018

g. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule?

Yes

5. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?

No

b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g., true-up of unbilled, true-up of CT 1142, true-up of CT 148, etc.) for each of Accounts 1588 and 1589.

N/A

c. Has the applicant reversed the adjustment approved in 2019 rates in its current proposed amount for disposition?

N/A

6. NB: only the principal adjustments amounts that were disposed of in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2018 consumption was included in 2019 proceeding, this amount should not be included as a "reversal" from the previous year.

a. Please confirm that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Yes

The tables below show the allocation of GA balance and the derivation of the GA rate riders.

12 DISPOSITION OF LRAMVA

Per the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications if the balance is deemed significant by the applicant.

CPUC is not filing the LRAMVA Workform as part of this application. [12]CPUC proposes to postpone the disposition of LRAMVA claim to a future rate application.

13 TAX CHANGE

CPUC has completed worksheets 8 of the IRM model, which resulted in a tax change of $0 from the tax rates embedded in its OEB 2019 Board Approved base rate. Since the amount is nil, no further action is required.

14 ICM/ACM/Z-FACTOR

CPUC did not apply for an Advanced Incremental module in its last Cost of Service nor is applying for recovery of Incremental Capital or Z-Factor in this proceeding.[13]

CPUC notes that the Minimum Filing Requirements related to ICM / ACM and Z-Factors are not applicable in CPUC's case.

15 REGULATORY RETURN ON EQUITY - OFF RAMP

CPUC's current distribution rates were rebased and approved by the OEB in 2012 and included an expected (deemed) regulatory return on equity of 9.12%. The OEB allows a

[12] MFR - A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform

[13] MFR - For an incremental or pre-approved advanced capital module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module Applicable to ACM and ICM

distributor to earn within +/- 3% of the expected return on equity. The actual return on equity for 2018 is -9.19%, which fell outside of the Board Approved 2012 rate of return. The main reason being that with total costs being so low and one-time costs being sometimes high, it is difficult for a small utility to keep within the range. Having rebased in 2019, CPUC is confident that its Actual return will be in line with the Board Approved return going forward. CPUC commits to using financial tools and checks to ensure the utility maintains its profitability at the approved level going forward. [14]

Table 8 - Return on Equity Table

	2012BA	2018
Achieved ROE	9.12	6.77
Deemed ROE		9.19
Difference		-18.31

16 CURRENT TARIFF SHEET

CPUC's current tariff sheets are provided in Appendix 1.

17 PROPOSED TARIFF SHEET

The proposed tariff sheets generated from the OEB Incentive Rate Setting Mechanism Rate Generatior is provided in Appendix 2.

18 BILL IMPACT

[14] MFR - A distributor whose earnings are in excess of the dead band (i.e. 300 basis points) but nevertheless applies for an increase to its base rates - an explanation to substantiate its reasons for doing so required

The Minimum Filing Requirements state that distributors must provide bill impacts, including the impact for residential customers 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. In CPUC s case, the 10% percentile was calculated in the following manner;

- The utility produced a report which included Residential Customer Number and their Monthly Consumptions.
- The report filtered out customers that had less than 12 months of consumption and those that used less than 50 kWh per month.
- The report was then sorted by lowest to highest consumption.
- The utility then calculates the 10th percentile by taking 10% of the customer count (or number of records in the report).
- The utility then found the record corresponding to this customer's consumption became the "ceiling" for the lowest 10th percentile.
- The 10th percentile was determined to be 405.[15]

A list of bill impact scenarios is presented over the next several pages, with actual bill impacts following the table. [16]

Bill impacts are provided for typical customers and consumption levels for a range of consumption levels relevant to the service territory. CPUC notes that it does not have any customers with unique consumption and demand patterns where CPUC needs to show a typical impact and provide an explanation.[17] The impacts are shown using the CPUC's EB-2018-0063 current approved rates and the proposed 2020 distribution rates, including rate riders for the recovery of deferral and variance accounts discussed in Exhibit 9.

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[15] MFR - Evaluation of bill impact for residential customer at 10th consumption percentile. Describe methodology for determination of 10th consumption percentile. File mitigation plan for whole residential class if impact >10% for these customers.

[16] MFR - Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant

[17] MFR - If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation

CPUC notes that at the time of this filing, the OEB has not yet updated its Bill Impact Work Form such that CPUC used its own bill impact analysis which replicate an older format of the OEB's calculation. [18] [19] The utility's proposed bill impacts are presented in Appendix C of this Exhibit. [20]

Table 9 – Summary of Bill Impacts[21]

RATE CLASSES	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		$	%	$	%	$	%	$	%
RES SERVICE CLASSIFICATION - RPP	kWh	0.00	0.00%	3.68	9.47%	3.68	8.04%	3.86	3.31%
GSLESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	0.97	1.05%	10.77	9.71%	10.77	8.44%	11.31	3.58%
GS 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	8.09	1.17%	529.38	59.15%	527.51	41.89%	596.08	8.26%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	0.25	1.06%	0.54	2.27%	0.54	2.23%	0.61	1.82%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	0.32	1.10%	2.10	6.62%	2.09	6.11%	2.36	4.09%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	13.17	1.11%	124.18	9.63%	123.39	8.55%	139.43	3.47%
RES SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	0.00	0.00%	4.45	11.99%	4.45	10.90%	5.03	5.11%
RES SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	0.00	0.00%	8.25	19.89%	8.25	17.05%	9.32	6.15%
RES SERVICE CLASSIFICATION - RPP	kWh	0.00	0.00%	1.98	5.56%	1.98	5.03%	2.08	2.66%
RES SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	0.00	0.00%	13.20	28.00%	13.20	22.69%	14.92	6.76%
RES SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	0.00	0.00%	13.20	28.00%	13.20	22.69%	14.92	6.76%
GS LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	0.97	1.05%	22.97	19.45%	22.97	17.04%	25.96	6.32%
GS 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	8.09	1.17%	529.38	59.15%	527.51	41.89%	596.08	8.26%

[18] MFR - Completed Bill Impacts Model for all classes in the distributor's tariff schedule. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts.
[19] MFR - Rates and charges input in the tariff schedule and Bill Impacts Model rounded to the decimal places as shown on the existing tariff
[20] MFR - Mitigation plan if total bill increases for any customer class exceed 10%
[21] MFR - If the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile, a distributor must file a plan to mitigate the impact for the whole residential class or indicate why such a plan is not required

19 CERTIFICATION OF EVIDENCE

As General Manager of CPUC. I certify that, to the best of my knowledge, the evidence filed in CPUC.'s 2019 Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised in July of 2019. I also confirm that internal controls and processes are in place for the preparation, review, verification, and oversight of any account balances that are being requested for disposal.

Respectfully submitted,

Original Signed by:

Appendices

Appendix 1	Current Tariff Sheet
Appendix 2	Proposed Tariff Sheet
Appendix 3	Bill Impacts
Appendix 4	2019 RRWF
Appendix 5	PDF of IRM Rate Generator
Appendix 6	PDF of GA Workform

Appendix 1 2019 Current Tariff Sheet[22]

[22]MFR - Current tariff sheet, PDF

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
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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, semi-detached, 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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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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

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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.

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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 - 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) - effective until May 31, 2021	$/kW	0.3887
Retail Transmission Rate - Network Service Rate	$/kW	2.5088
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	0.6595

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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

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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.

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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 - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	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
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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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

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
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

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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

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

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.

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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)

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

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

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

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

Appendix 2 2020 Proposed Tariff Sheet

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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

EB-2019-0026

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, semi-detached, 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	$	35.62
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	0.0118
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	$/kWh	0.0077
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	$/kWh	0.0049
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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
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EB-2019-0026

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	$	35.55
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0267
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	$/kWh	0.0077
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	$/kWh	0.0049
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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
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EB-2019-0026

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.

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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	$	195.69
Distribution Volumetric Rate	$/kW	5.0758
Low Voltage Service Rate	$/kW	0.5413
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	$/kWh	0.0077
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	$/kW	1.7208
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	0.6021

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

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) - effective until May 31, 2021	$/kW	0.3887
Retail Transmission Rate - Network Service Rate	$/kW	2.4939
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	0.6581

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

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.

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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	$	17.56
Distribution Volumetric Rate	$/kWh	0.0236
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	$/kWh	0.0049
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	0.0018
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
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

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

Service Charge	$	11.12
Distribution Volumetric Rate	$/kW	19.3310
Low Voltage Service Rate	$/kW	0.4272
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	$/kW	1.7815
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	1.8904
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	0.5194

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0026

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.

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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	$	2.87
Distribution Volumetric Rate	$/kW	19.7344
Low Voltage Service Rate	$/kW	0.4185
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	$/kW	1.7346
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	1.8809
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	0.5088

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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
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EB-2019-0026

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.

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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)

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.

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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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2019-0026

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)	$	44.28

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

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	$	101.50
Monthly Fixed Charge, per retailer	$	40.60
Monthly Variable Charge, per customer, per retailer	$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.51
Processing fee, per request, applied to the requesting party	$	1.02
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)	$	4.06
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

Appendix 3 Bill Impacts

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 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 2018 of $0.1117/kWh (IESO's Monthly Market Report for May 2018, 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	1.0705	1.0705	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0705	1.0705	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0705	1.0705	42,000	115	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0705	1.0705	60		CONSUMPTION	1
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	RPP	1.0705	1.0705	192	1	DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION	kW	RPP	1.0705	1.0705	22,855	64	DEMAND	1
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0705	1.0705	405		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0705	1.0705	750		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0705	1.0705	405		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0705	1.0705	1,200		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0705	1.0705	1,200		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0705	1.0705	2,000		CONSUMPTION	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0705	1.0705	42,000	115	DEMAND	
Add additional scenarios if required			1.0705	1.0705				
Add additional scenarios if required			1.0705	1.0705				
Add additional scenarios if required			1.0705	1.0705				
Add additional scenarios if required			1.0705	1.0705				
Add additional scenarios if required			1.0705	1.0705				
Add additional scenarios if required			1.0705	1.0705				
Add additional scenarios if required			1.0705	1.0705				

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ -	0.0%	$ 3.68	9.5%	$ 3.68	8.0%	$ 3.86	3.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 0.97	1.1%	$ 10.77	9.7%	$ 10.77	8.4%	$ 11.31	3.6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 8.09	1.2%	$ 529.38	59.1%	$ 527.51	41.9%	$ 596.08	8.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ (4.50)	-19.3%	$ (4.20)	-17.6%	$ (4.20)	-17.3%	$ (4.75)	-14.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 0.32	1.1%	$ 2.10	6.6%	$ 2.09	6.1%	$ 2.36	4.1%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 11.80	1.0%	$ 122.81	9.5%	$ 122.02	8.5%	$ 137.89	3.4%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ -	0.0%	$ 4.45	12.0%	$ 4.45	10.9%	$ 5.03	5.1%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ -	0.0%	$ 8.25	19.9%	$ 8.25	17.1%	$ 9.32	6.2%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ -	0.0%	$ 1.98	5.6%	$ 1.98	5.0%	$ 2.08	2.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ -	0.0%	$ 13.20	28.0%	$ 13.20	22.7%	$ 14.92	6.8%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ -	0.0%	$ 13.20	28.0%	$ 13.20	22.7%	$ 14.92	6.8%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 0.97	1.1%	$ 22.97	19.5%	$ 22.97	17.0%	$ 25.96	6.3%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 8.09	1.2%	$ 529.38	59.1%	$ 527.51	41.9%	$ 596.08	8.3%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 34.94	1	$ 34.94	$ 35.62	1	$ 35.62	$ 0.68	1.95%
Distribution Volumetric Rate	$ 0.0145	750	$ 10.88	$ 0.0118	750	$ 8.85	$ (2.03)	-18.62%
DRP Adjustment		750	$ (8.96)		750	$ (7.61)	$ 1.35	-15.02%
Fixed Rate Riders	$ (5.37)	1	$ (5.37)	$ (5.37)	1	$ (5.37)	$ -	0.00%
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 31.49**			**$ 31.49**	**$ -**	**0.00%**
Line Losses on Cost of Power	$ 0.0824	53	$ 4.35	$ 0.0824	53	$ 4.35	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	750	$ 1.20	$ 0.0065	750	$ 4.88	$ 3.68	306.25%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0016	750	$ 1.20	$ 0.0016	750	$ 1.20	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 38.81**			**$ 42.49**	**$ 3.68**	**9.47%**
RTSR - Network	$ 0.0068	803	$ 5.46	$ 0.0068	803	$ 5.46	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	803	$ 1.45	$ 0.0018	803	$ 1.45	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 45.72**			**$ 49.39**	**$ 3.68**	**8.04%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	803	$ 2.73	$ 0.0034	803	$ 2.73	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	803	$ 0.40	$ 0.0005	803	$ 0.40	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
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)			**$ 110.86**			**$ 114.54**	**$ 3.68**	**3.31%**
HST	13%		$ 14.41	13%		$ 14.89	$ 0.48	3.31%
8% Rebate	8%		$ (8.87)	8%		$ (9.16)	$ (0.29)	
Total Bill on TOU			**$ 116.41**			**$ 120.26**	**$ 3.86**	**3.31%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 35.18	1	$ 35.18	$ 35.55	1	$ 35.55	$ 0.37	1.05%
Distribution Volumetric Rate	$ 0.0264	2000	$ 52.80	$ 0.0267	2000	$ 53.40	$ 0.60	1.14%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ 0.0022	2000	$ 4.40	$ 0.0022	2000	$ 4.40	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 92.38**			**$ 93.35**	**$ 0.97**	**1.05%**
Line Losses on Cost of Power	$ 0.0824	141	$ 11.61	$ 0.0824	141	$ 11.61	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	2,000	$ 3.20	$ 0.0065	2,000	$ 13.00	$ 9.80	306.25%
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0016	2,000	$ 3.20	$ 0.0016	2,000	$ 3.20	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 110.96**			**$ 121.73**	**$ 10.77**	**9.71%**
RTSR - Network	$ 0.0060	2,141	$ 12.85	$ 0.0060	2,141	$ 12.85	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	2,141	$ 3.85	$ 0.0018	2,141	$ 3.85	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 127.66**			**$ 138.43**	**$ 10.77**	**8.44%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,141	$ 7.28	$ 0.0034	2,141	$ 7.28	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,141	$ 1.07	$ 0.0005	2,141	$ 1.07	$ -	0.00%
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)			**$ 300.96**			**$ 311.73**	**$ 10.77**	**3.58%**
HST	13%		$ 39.12	13%		$ 40.53	$ 1.40	3.58%
8% Rebate	8%		$ (24.08)	8%		$ (24.94)	$ (0.86)	
Total Bill on TOU			**$ 316.01**			**$ 327.32**	**$ 11.31**	**3.58%**

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	42,000 kWh
Demand	115 kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 193.66	1	$ 193.66	$ 195.69	1	$ 195.69	$ 2.03	1.05%
Distribution Volumetric Rate	$ 5.0231	115	$ 577.66	$ 5.0758	115	$ 583.72	$ 6.06	1.05%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	-$ 0.6695	115	$ (76.99)	-$ 0.6695	115	$ (76.99)	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 694.32**			**$ 702.41**	**$ 8.09**	**1.17%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders Including GA(kW) Rate Riders	$ 1.2042	115	$ 138.48	$ 2.9250	115	$ 336.38	$ 197.89	142.90%
CBR Class B Rate Riders	$ -	115	$ -	$ -	115	$ -	$ -	
GA Rate Riders	$ -	42,000	$ -	$ 0.0077	42,000	$ 323.40	$ 323.40	
Low Voltage Service Charge	$ 0.5413	115	$ 62.25	$ 0.5413	115	$ 62.25	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		115	$ -	$ -	115	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 895.06**			**$ 1,424.44**	**$ 529.38**	**59.15%**
RTSR - Network	$ 2.5088	115	$ 288.51	$ 2.4939	115	$ 286.80	$ (1.71)	-0.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.6595	115	$ 75.84	$ 0.6581	115	$ 75.68	$ (0.16)	-0.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,259.41**			**$ 1,786.92**	**$ 527.51**	**41.89%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	44,961	$ 152.87	$ 0.0034	44,961	$ 152.87	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	44,961	$ 22.48	$ 0.0005	44,961	$ 22.48	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	44,961	$ 4,950.21	$ 0.1101	44,961	$ 4,950.21	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 6,385.22**			**$ 6,912.72**	**$ 527.51**	**8.26%**
HST	13%		$ 830.08	13%		$ 898.65	$ 68.58	8.26%
Total Bill on Average IESO Wholesale Market Price			**$ 7,215.29**			**$ 7,811.38**	**$ 596.08**	**8.26%**

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	60 kWh
Demand	- kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 21.72	1	$ 21.72	$ 17.56	1	$ 17.56	$ (4.16)	-19.15%
Distribution Volumetric Rate	$ 0.0292	60	$ 1.75	$ 0.0236	60	$ 1.42	$ (0.34)	-19.18%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	-$ 0.0028	60	$ (0.17)	-$ 0.0028	60	$ (0.17)	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 23.30**			**$ 18.81**	**$ (4.50)**	**-19.29%**
Line Losses on Cost of Power	$ 0.0824	4	$ 0.35	$ 0.0824	4	$ 0.35	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0018	60	$ 0.11	$ 0.0067	60	$ 0.40	$ 0.29	272.22%
CBR Class B Rate Riders	$ -	60	$ -	$ -	60	$ -	$ -	
GA Rate Riders	$ -	60	$ -	$ -	60	$ -	$ -	
Low Voltage Service Charge	$ 0.0016	60	$ 0.10	$ 0.0016	60	$ 0.10	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		60	$ -	$ -	60	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 23.86**			**$ 19.65**	**$ (4.20)**	**-17.61%**
RTSR - Network	$ 0.0060	64	$ 0.39	$ 0.0060	64	$ 0.39	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	64	$ 0.12	$ 0.0018	64	$ 0.12	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 24.36**			**$ 20.16**	**$ (4.20)**	**-17.25%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	64	$ 0.22	$ 0.0034	64	$ 0.22	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	64	$ 0.03	$ 0.0005	64	$ 0.03	$ -	0.00%
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	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 29.80**			**$ 25.60**	**$ (4.20)**	**-14.10%**
HST	13%		$ 3.87	13%		$ 3.33	$ (0.55)	-14.10%
Total Bill on TOU			**$ 33.67**			**$ 28.92**	**$ (4.75)**	**-14.10%**

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	192 kWh
Demand	1 kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 11.00	1	$ 11.00	$ 11.12	1	$ 11.12	$ 0.12	1.09%
Distribution Volumetric Rate	$ 19.1301	1	$ 19.13	$ 19.3310	1	$ 19.33	$ 0.20	1.05%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	-$ 0.9255	1	$ (0.93)	-$ 0.9255	1	$ (0.93)	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 29.20**			**$ 29.53**	**$ 0.32**	**1.10%**
Line Losses on Cost of Power	$ 0.0824	14	$ 1.11	$ 0.0824	14	$ 1.11	$ -	0.00%
Total Deferral/Variance Account Rate Riders Including GA(kW) Rate Riders	$ 1.0254	1	$ 1.03	$ 2.8069	1	$ 2.81	$ 1.78	173.74%
CBR Class B Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
GA Rate Riders	$ -	192	$ -	$ -	192	$ -	$ -	
Low Voltage Service Charge	$ 0.4272	1	$ 0.43	$ 0.4272	1	$ 0.43	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 31.77**			**$ 33.87**	**$ 2.10**	**6.62%**
RTSR - Network	$ 1.9017	1	$ 1.90	$ 1.8904	1	$ 1.89	$ (0.01)	-0.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.5205	1	$ 0.52	$ 0.5194	1	$ 0.52	$ (0.00)	-0.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 34.19**			**$ 36.28**	**$ 2.09**	**6.11%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	206	$ 0.70	$ 0.0034	206	$ 0.70	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	206	$ 0.10	$ 0.0005	206	$ 0.10	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	125	$ 8.11	$ 0.0650	125	$ 8.11	$ -	0.00%
TOU - Mid Peak	$ 0.0940	33	$ 3.07	$ 0.0940	33	$ 3.07	$ -	0.00%
TOU - On Peak	$ 0.1340	35	$ 4.63	$ 0.1340	35	$ 4.63	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 51.06**			**$ 53.15**	**$ 2.09**	**4.09%**
HST	13%		$ 6.64	13%		$ 6.91	$ 0.27	4.09%
Total Bill on TOU			**$ 57.69**			**$ 60.06**	**$ 2.36**	**4.09%**

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	22,855 kWh
Demand	64 kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4.20	1	$ 4.20	$ 2.87	1	$ 2.87	$ (1.33)	-31.67%
Distribution Volumetric Rate	$ 19.5293	64	$ 1,249.88	$ 19.7344	64	$ 1,263.00	$ 13.13	1.05%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	-$ 1.0201	64	$ (65.29)	-$ 1.0201	64	$ (65.29)	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 1,188.79**			**$ 1,200.59**	**$ 11.80**	**0.99%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders Including GA(kW) Rate Riders	$ 1.1658	64	$ 74.61	$ 2.9004	64	$ 185.63	$ 111.01	148.79%
CBR Class B Rate Riders	$ -	64	$ -	$ -	64	$ -	$ -	
GA Rate Riders	$ -	22,855	$ -	$ -	22,855	$ -	$ -	
Low Voltage Service Charge	$ 0.4185	64	$ 26.78	$ 0.4185	64	$ 26.78	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		64	$ -	$ -	64	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,290.18**			**$ 1,412.99**	**$ 122.81**	**9.52%**
RTSR - Network	$ 1.8921	64	$ 121.09	$ 1.8809	64	$ 120.38	$ (0.72)	-0.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.5099	64	$ 32.63	$ 0.5088	64	$ 32.56	$ (0.07)	-0.22%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,443.91**			**$ 1,565.94**	**$ 122.02**	**8.45%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	24,466	$ 83.19	$ 0.0034	24,466	$ 83.19	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	24,466	$ 12.23	$ 0.0005	24,466	$ 12.23	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	15,903	$ 1,033.70	$ 0.0650	15,903	$ 1,033.70	$ -	0.00%
TOU - Mid Peak	$ 0.0940	4,159	$ 390.97	$ 0.0940	4,159	$ 390.97	$ -	0.00%
TOU - On Peak	$ 0.1340	4,404	$ 590.13	$ 0.1340	4,404	$ 590.13	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 3,554.38**			**$ 3,676.40**	**$ 122.02**	**3.43%**
HST	13%		$ 462.07	13%		$ 477.93	$ 15.86	3.43%
Total Bill on TOU			**$ 4,016.45**			**$ 4,154.33**	**$ 137.89**	**3.43%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	405	kWh
Demand	-	kW
Current Loss Factor	1.0705	
Proposed/Approved Loss Factor	1.0705	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 34.94	1	$ 34.94	$ 35.62	1	$ 35.62	$ 0.68	1.95%
Distribution Volumetric Rate	$ 0.0145	405	$ 5.87	$ 0.0118	405	$ 4.78	$ (1.09)	-18.62%
DRP Adjustment		405	$ (3.95)		405	$ (3.54)	$ 0.41	-10.46%
Fixed Rate Riders	$ (5.37)	1	$ (5.37)	$ (5.37)	1	$ (5.37)	$ -	0.00%
Volumetric Rate Riders	$ -	405	$ -	$ -	405	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 31.49**			**$ 31.49**	**$ -**	**0.00%**
Line Losses on Cost of Power	$ 0.1101	29	$ 3.14	$ 0.1101	29	$ 3.14	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	405	$ 0.65	$ 0.0065	405	$ 2.63	$ 1.98	306.25%
CBR Class B Rate Riders	$ -	405	$ -	$ -	405	$ -	$ -	
GA Rate Riders	$ 0.0016	405	$ 0.65	$ 0.0077	405	$ 3.12	$ 2.47	381.25%
Low Voltage Service Charge	$ 0.0016	405	$ 0.65	$ 0.0016	405	$ 0.65	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		405	$ -	$ -	405	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 37.15**			**$ 41.60**	**$ 4.45**	**11.99%**
RTSR - Network	$ 0.0068	434	$ 2.95	$ 0.0068	434	$ 2.95	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	434	$ 0.78	$ 0.0018	434	$ 0.78	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 40.88**			**$ 45.33**	**$ 4.45**	**10.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	434	$ 1.47	$ 0.0034	434	$ 1.47	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	434	$ 0.22	$ 0.0005	434	$ 0.22	$ -	0.00%
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			**$ 87.16**			**$ 91.61**	**$ 4.46**	**5.11%**
HST	13%		$ 11.33	13%		$ 11.91	$ 0.58	5.11%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 98.49**			**$ 103.52**	**$ 5.03**	**5.11%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0705**
Proposed/Approved Loss Factor	**1.0705**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 34.94	1	$ 34.94	$ 35.62	1	$ 35.62	$ 0.68	1.95%
Distribution Volumetric Rate	$ 0.0145	750	$ 10.88	$ 0.0118	750	$ 8.85	$ (2.03)	-18.62%
DRP Adjustment		750	$ (8.96)		750	$ (7.61)	$ 1.35	-15.02%
Fixed Rate Riders	$ (5.37)	1	$ (5.37)	$ (5.37)	1	$ (5.37)	$ -	0.00%
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 31.49**			**$ 31.49**	**$ -**	**0.00%**
Line Losses on Cost of Power	$ 0.1101	53	$ 5.82	$ 0.1101	53	$ 5.82	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	750	$ 1.20	$ 0.0065	750	$ 4.88	$ 3.68	306.25%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ 0.0016	750	$ 1.20	$ 0.0077	750	$ 5.78	$ 4.58	381.25%
Low Voltage Service Charge	$ 0.0016	750	$ 1.20	$ 0.0016	750	$ 1.20	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 41.48**			**$ 49.73**	**$ 8.25**	**19.89%**
RTSR - Network	$ 0.0068	803	$ 5.46	$ 0.0068	803	$ 5.46	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	803	$ 1.45	$ 0.0018	803	$ 1.45	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 48.39**			**$ 56.64**	**$ 8.25**	**17.05%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	803	$ 2.73	$ 0.0034	803	$ 2.73	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	803	$ 0.40	$ 0.0005	803	$ 0.40	$ -	0.00%
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			**$ 134.09**			**$ 142.34**	**$ 8.25**	**6.15%**
HST	13%		$ 17.43	13%		$ 18.50	$ 1.07	6.15%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 151.52**			**$ 160.85**	**$ 9.32**	**6.15%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	405 kWh
Demand	- kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 34.94	1	$ 34.94	$ 35.62	1	$ 35.62	$ 0.68	1.95%
Distribution Volumetric Rate	$ 0.0145	405	$ 5.87	$ 0.0118	405	$ 4.78	$ (1.09)	-18.62%
DRP Adjustment		405	$ (3.95)		405	$ (3.54)	$ 0.41	-10.46%
Fixed Rate Riders	$ (5.37)	1	$ (5.37)	$ (5.37)	1	$ (5.37)	$ -	0.00%
Volumetric Rate Riders	$ -	405	$ -	$ -	405	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 31.49**			**$ 31.49**	**$ -**	**0.00%**
Line Losses on Cost of Power	$ 0.0824	29	$ 2.35	$ 0.0824	29	$ 2.35	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	405	$ 0.65	$ 0.0065	405	$ 2.63	$ 1.98	306.25%
CBR Class B Rate Riders	$ -	405	$ -	$ -	405	$ -	$ -	
GA Rate Riders	$ -	405	$ -	$ -	405	$ -	$ -	
Low Voltage Service Charge	$ 0.0016	405	$ 0.65	$ 0.0016	405	$ 0.65	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		405	$ -	$ -	405	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 35.71**			**$ 37.69**	**$ 1.98**	**5.56%**
RTSR - Network	$ 0.0068	434	$ 2.95	$ 0.0068	434	$ 2.95	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	434	$ 0.78	$ 0.0018	434	$ 0.78	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 39.44**			**$ 41.42**	**$ 1.98**	**5.03%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	434	$ 1.47	$ 0.0034	434	$ 1.47	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	434	$ 0.22	$ 0.0005	434	$ 0.22	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
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)			**$ 74.73**			**$ 76.71**	**$ 1.98**	**2.66%**
HST	13%		$ 9.71	13%		$ 9.97	$ 0.26	2.66%
8% Rebate	8%		$ (5.98)	8%		$ (6.14)	$ (0.16)	
Total Bill on TOU			**$ 78.46**			**$ 80.55**	**$ 2.08**	**2.66%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**Non-RPP (Retailer)**	
Consumption	**1,200**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0705**	
Proposed/Approved Loss Factor	**1.0705**	

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	**$ 34.94**	1	$ 34.94	**$ 35.62**	**1**	**$ 35.62**	$ 0.68	1.95%
Distribution Volumetric Rate	**$ 0.0145**	1200	$ 17.40	**$ 0.0118**	**1200**	**$ 14.16**	$ (3.24)	-18.62%
DRP Adjustment		1200	$ (15.48)		**1200**	**$ (12.92)**	$ 2.56	-16.54%
Fixed Rate Riders	**$ (5.37)**	1	$ (5.37)	**$ (5.37)**	**1**	**$ (5.37)**	$ -	0.00%
Volumetric Rate Riders	**$ -**	1200	$ -	**$ -**	**1200**	**$ -**	$ -	
Sub-Total A (excluding pass through)			**$ 31.49**			**$ 31.49**	**$ -**	**0.00%**
Line Losses on Cost of Power	**$ 0.1101**	85	$ 9.31	**$ 0.1101**	**85**	**$ 9.31**	$ -	0.00%
Total Deferral/Variance Account Rate Riders	**$ 0.0016**	1,200	$ 1.92	**$ 0.0065**	**1,200**	**$ 7.80**	$ 5.88	306.25%
CBR Class B Rate Riders	**$ -**	1,200	$ -	**$ -**	**1,200**	**$ -**	$ -	
GA Rate Riders	**$ 0.0016**	1,200	$ 1.92	**$ 0.0077**	**1,200**	**$ 9.24**	$ 7.32	381.25%
Low Voltage Service Charge	**$ 0.0016**	1,200	$ 1.92	**$ 0.0016**	**1,200**	**$ 1.92**	$ -	0.00%
Smart Meter Entity Charge (if 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	$ -	**$ -**	**1,200**	**$ -**	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 47.13**			**$ 60.33**	**$ 13.20**	**28.00%**
RTSR - Network	**$ 0.0068**	1,285	$ 8.74	$ 0.0068	**1,285**	**$ 8.74**	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	**$ 0.0018**	1,285	$ 2.31	$ 0.0018	**1,285**	**$ 2.31**	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 58.18**			**$ 71.38**	**$ 13.20**	**22.69%**
Wholesale Market Service Charge (WMSC)	**$ 0.0034**	1,285	$ 4.37	**$ 0.0034**	**1,285**	**$ 4.37**	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	**$ 0.0005**	1,285	$ 0.64	**$ 0.0005**	**1,285**	**$ 0.64**	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	**$ 0.1101**	1,200	$ 132.12	$ 0.1101	**1,200**	**$ 132.12**	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 195.31**			**$ 208.51**	**$ 13.20**	**6.76%**
HST	13%		$ 25.39	13%		$ 27.11	$ 1.72	6.76%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 220.70**			**$ 235.62**	**$ 14.92**	**6.76%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**1,200** kWh
Demand	**-** kW
Current Loss Factor	**1.0705**
Proposed/Approved Loss Factor	**1.0705**

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 34.94	1	$ 34.94	$ 35.62	1	$ 35.62	$ 0.68	1.95%
Distribution Volumetric Rate	$ 0.0145	1200	$ 17.40	$ 0.0118	1200	$ 14.16	$ (3.24)	-18.62%
DRP Adjustment		1200	$ (15.48)		1200	$ (12.92)	$ 2.56	-16.54%
Fixed Rate Riders	$ (5.37)	1	$ (5.37)	$ (5.37)	1	$ (5.37)	$ -	0.00%
Volumetric Rate Riders	$ -	1200	$ -	$ -	1200	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 31.49**			**$ 31.49**	**$ -**	**0.00%**
Line Losses on Cost of Power	$ 0.1101	85	$ 9.31	$ 0.1101	85	$ 9.31	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	1,200	$ 1.92	$ 0.0065	1,200	$ 7.80	$ 5.88	306.25%
CBR Class B Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
GA Rate Riders	$ 0.0016	1,200	$ 1.92	$ 0.0077	1,200	$ 9.24	$ 7.32	381.25%
Low Voltage Service Charge	$ 0.0016	1,200	$ 1.92	$ 0.0016	1,200	$ 1.92	$ -	0.00%
Smart Meter Entity Charge (if 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	$ -	$ -	1,200	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 47.13**			**$ 60.33**	**$ 13.20**	**28.00%**
RTSR - Network	$ 0.0068	1,285	$ 8.74	$ 0.0068	1,285	$ 8.74	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	1,285	$ 2.31	$ 0.0018	1,285	$ 2.31	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 58.18**			**$ 71.38**	**$ 13.20**	**22.69%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,285	$ 4.37	$ 0.0034	1,285	$ 4.37	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,285	$ 0.64	$ 0.0005	1,285	$ 0.64	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1101	1,200	$ 132.12	$ 0.1101	1,200	$ 132.12	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 195.31**			**$ 208.51**	**$ 13.20**	**6.76%**
HST	13%		$ 25.39	13%		$ 27.11	$ 1.72	6.76%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 220.70**			**$ 235.62**	**$ 14.92**	**6.76%**

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0705
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 35.18	1	$ 35.18	$ 35.55	1	$ 35.55	$ 0.37	1.05%
Distribution Volumetric Rate	$ 0.0264	2000	$ 52.80	$ 0.0267	2000	$ 53.40	$ 0.60	1.14%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ 0.0022	2000	$ 4.40	$ 0.0022	2000	$ 4.40	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 92.38**			**$ 93.35**	**$ 0.97**	**1.05%**
Line Losses on Cost of Power	$ 0.1101	141	$ 15.52	$ 0.1101	141	$ 15.52	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0016	2,000	$ 3.20	$ 0.0065	2,000	$ 13.00	$ 9.80	306.25%
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ 0.0016	2,000	$ 3.20	$ 0.0077	2,000	$ 15.40	$ 12.20	381.25%
Low Voltage Service Charge	$ 0.0016	2,000	$ 3.20	$ 0.0016	2,000	$ 3.20	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 118.07**			**$ 141.04**	**$ 22.97**	**19.45%**
RTSR - Network	$ 0.0060	2,141	$ 12.85	$ 0.0060	2,141	$ 12.85	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0018	2,141	$ 3.85	$ 0.0018	2,141	$ 3.85	$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			**$ 134.77**			**$ 157.74**	**$ 22.97**	**17.04%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,141	$ 7.28	$ 0.0034	2,141	$ 7.28	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,141	$ 1.07	$ 0.0005	2,141	$ 1.07	$ -	0.00%
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			**$ 363.32**			**$ 386.29**	**$ 22.97**	**6.32%**
HST	13%		$ 47.23	13%		$ 50.22	$ 2.99	6.32%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 410.56**			**$ 436.51**	**$ 25.96**	**6.32%**

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

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 193.66	1	$ 193.66	$ 195.69	1	$ 195.69	$ 2.03	1.05%
Distribution Volumetric Rate	$ 5.0231	115	$ 577.66	$ 5.0758	115	$ 583.72	$ 6.06	1.05%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	-$ 0.6695	115	$ (76.99)	-$ 0.6695	115	$ (76.99)	$ -	0.00%
Sub-Total A (excluding pass through)			**$ 694.32**			**$ 702.41**	**$ 8.09**	**1.17%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders Including GA(kW) Rate Riders	$ 1.2042	115	$ 138.48	$ 2.9250	115	$ 336.38	$ 197.89	142.90%
CBR Class B Rate Riders	$ -	115	$ -	$ -	115	$ -	$ -	
GA Rate Riders	$ -	42,000	$ -	$ 0.0077	42,000	$ 323.40	$ 323.40	
Low Voltage Service Charge	$ 0.5413	115	$ 62.25	$ 0.5413	115	$ 62.25	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		115	$ -	$ -	115	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 895.06**			**$ 1,424.44**	**$ 529.38**	**59.15%**
RTSR - Network	$ 2.5088	115	$ 288.51	$ 2.4939	115	$ 286.80	$ (1.71)	-0.59%
RTSR - Connection and/or Line and Transformation Connection	$ 0.6595	115	$ 75.84	$ 0.6581	115	$ 75.68	$ (0.16)	-0.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,259.41**			**$ 1,786.92**	**$ 527.51**	**41.89%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	44,961	$ 152.87	$ 0.0034	44,961	$ 152.87	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	44,961	$ 22.48	$ 0.0005	44,961	$ 22.48	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	44,961	$ 4,950.21	$ 0.1101	44,961	$ 4,950.21	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 6,385.22**			**$ 6,912.72**	**$ 527.51**	**8.26%**
HST	13%		$ 830.08	13%		$ 898.65	$ 68.58	8.26%
Total Bill on Average IESO Wholesale Market Price			**$ 7,215.29**			**$ 7,811.38**	**$ 596.08**	**8.26%**

Customer Class: Add additional scenarios if required
RPP / Non-RPP:
Consumption kWh
Demand kW
Current Loss Factor
Proposed/Approved Loss Factor

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge		1	$ -		1	$ -	$ -	
Distribution Volumetric Rate		0	$ -		0	$ -	$ -	
Fixed Rate Riders		1	$ -		1	$ -	$ -	
Volumetric Rate Riders		0	$ -		0	$ -	$ -	
Sub-Total A (excluding pass through)			**$ -**			**$ -**	**$ -**	
Line Losses on Cost of Power	**$ 0.1101**	-	$ -	**$ 0.1101**	-	**$ -**	$ -	
Total Deferral/Variance Account Rate Riders		-	$ -		-	**$ -**	$ -	
CBR Class B Rate Riders		-	$ -		-	**$ -**	$ -	
GA Rate Riders		-	$ -		-	**$ -**	$ -	
Low Voltage Service Charge		-	$ -		-	**$ -**	$ -	
Smart Meter Entity Charge (if applicable)	**$ -**	1	$ -	**$ -**	1	**$ -**	$ -	
Additional Fixed Rate Riders		1	$ -		1	**$ -**	$ -	
Additional Volumetric Rate Riders		-	$ -		-	**$ -**	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ -**			**$ -**	**$ -**	
RTSR - Network		-	$ -		-	**$ -**	$ -	
RTSR - Connection and/or Line and Transformation Connection		-	$ -		-	**$ -**	$ -	
Sub-Total C - Delivery (including Sub-Total B)			**$ -**			**$ -**	**$ -**	
Wholesale Market Service Charge (WMSC)	**$ 0.0034**	-	$ -	**$ 0.0034**	-	**$ -**	$ -	
Rural and Remote Rate Protection (RRRP)	**$ 0.0005**	-	$ -	**$ 0.0005**	-	**$ -**	$ -	
Standard Supply Service Charge	**$ 0.25**	1	$ 0.25	**$ 0.25**	1	**$ 0.25**	$ -	0.00%
TOU - Off Peak	**$ 0.0650**	-	$ -	**$ 0.0650**	-	**$ -**	$ -	
TOU - Mid Peak	**$ 0.0940**	-	$ -	**$ 0.0940**	-	**$ -**	$ -	
TOU - On Peak	**$ 0.1340**	-	$ -	**$ 0.1340**	-	**$ -**	$ -	
Non-RPP Retailer Avg. Price	**$ 0.1101**	-	$ -	**$ 0.1101**	-	**$ -**	$ -	
Average IESO Wholesale Market Price	**$ 0.1101**	-	$ -	**$ 0.1101**	-	**$ -**	$ -	
Total Bill on TOU (before Taxes)			**$ 0.25**			**$ 0.25**	**$ -**	**0.00%**
HST	13%		$ 0.03	13%		$ 0.03	$ -	0.00%
8% Rebate	8%		$ (0.02)	8%		$ (0.02)	$ -	
Total Bill on TOU			**$ 0.26**			**$ 0.26**	**$ -**	**0.00%**
Total Bill on Non-RPP Avg. Price			**$ 0.25**			**$ 0.25**	**$ -**	**0.00%**
HST	13%		$ 0.03	13%		$ 0.03	$ -	0.00%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 0.28**			**$ 0.28**	**$ -**	**0.00%**
Total Bill on Average IESO Wholesale Market Price			**$ 0.25**			**$ 0.25**	**$ -**	**0.00%**
HST	13%		$ 0.03	13%		$ 0.03	$ -	0.00%
8% Rebate	8%			8%				
Total Bill on Average IESO Wholesale Market Price			**$ 0.28**			**$ 0.28**	**$ -**	**0.00%**

Appendix 4 2018 RRWF[23]

[23] MFR - Supporting documentation (e.g. relevant past decisions, RRWF etc.)

Ontario Energy Board

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)	$3,925,018		$36,103	$3,961,121			$3,961,121	
	Accumulated Depreciation (average)	($2,438,409)	(5)	$46,693	($2,391,716)			($2,391,716)	
	Allowance for Working Capital:								
	Controllable Expenses	$829,425		($36,000)	$793,425			$793,425	
	Cost of Power	$2,692,686		($120,914)	$2,571,772			$2,571,772	
	Working Capital Rate (%)	7.50%	(9)		7.50%	(9)			(9)
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$783,561		($19,331)	$764,230				
	Distribution Revenue at Proposed Rates	$1,004,820		($33,024)	$971,796				
	Other Revenue:								
	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	$8,262		$ -	$8,262			$8,262	
	Other expenses								
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 (%)	56.00%			56.00%				
	Short-term debt Capitalization Ratio (%)	4.00%	(8)		4.00%	(8)			(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 (%)	9.00%			8.98%				
	Prefered Shares Cost Rate (%)								

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 (%)

(2) 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

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(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.

Ontario Energy Board

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

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
6	Controllable Expenses		$829,425	($36,000)	$793,425	$ -	$793,425
7	Cost of Power		$2,692,686	($120,914)	$2,571,772	$ -	$2,571,772
8	Working Capital Base		$3,522,111	($156,913)	$3,365,197	$ -	$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.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:						
1	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
	Operating Expenses:						
4	OM+A Expenses		$821,163	($36,000)	$785,163	$ -	$785,163
5	Depreciation/Amortization		$120,706	$ -	$120,706	$ -	$120,706
6	Property taxes		$8,262	$ -	$8,262	$ -	$8,262
7	Capital taxes		$ -	$ -	$ -	$ -	$ -
8	Other expense		$ -	$ -		$ -	
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

Note		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
(1)	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	$ -	$51,964

Ontario Energy Board

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	$ -	$61	($8,879)
	Calculation of Utility income Taxes			
4	Income taxes	$ -	$ -	$ -
6	Total taxes	$ -	$ -	$ -
7	Gross-up of Income Taxes	$ -	$ -	$ -
8	Grossed-up Income Taxes	$ -	$ -	$ -
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$ -	$ -	$ -
10	Other tax Credits	$ -	$ -	$ -
	Tax Rates			
11	Federal tax (%)	0.00%	0.00%	0.00%
12	Provincial tax (%)	0.00%	0.00%	0.00%
13	Total tax rate (%)	0.00%	0.00%	0.00%

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	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%	$105,417
		Settlement Agreement			
		(%)	($)	(%)	($)
	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

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		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	Operating Expenses	$950,131	$950,131	$914,131	$914,131	$914,131	$914,131
6	Deemed Interest Expense	$42,390	$42,390	$44,189	$44,189	$37,998	$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	Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	**Income Tax on Taxable Income**	$ -	$ -	$ -	$ -	$ -	$ -
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	Target Return on Equity	$63,028	$63,028	$65,439	$65,439	$56,499	$56,499
25	Revenue Deficiency/(Sufficiency)	$221,259	$ -	$207,566	$ -	$192,435	$15,131
26	**Gross Revenue Deficiency/(Sufficiency)**	$221,259 (1)		$207,566 (1)		$192,435 (1)	

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	$821,163	$785,163	$785,163
2	Amortization/Depreciation	$120,706	$120,706	$120,706
3	Property Taxes	$8,262	$8,262	$8,262
5	Income Taxes (Grossed up)	$ -	$ -	$ -
6	Other Expenses	$ -		
7	Return			
	Deemed Interest Expense	$42,390	$44,189	$37,998
	Return on Deemed Equity	$63,028	$65,439	$56,499
8	**Service Revenue Requirement (before Revenues)**	$1,055,548	$1,023,760	$1,008,628
9	Revenue Offsets	$50,729	$51,964	$ -
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$1,004,820	$971,796	$1,008,628
11	Distribution revenue	$1,004,820	$971,796	$971,796
12	Other revenue	$50,729	$51,964	$51,964
13	**Total revenue**	$1,055,548	$1,023,760	$1,023,760
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ - (1)	$ - (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	$1,055,548	$1,023,760	($0)	$1,008,628	($1)
Grossed-Up Revenue 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) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

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: Settlement Agreement

	Customer Class	Initial Application			Settlement 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	Residential	1,047	13,215,736	-	1,047	13,215,736				
2	General Service < 50 kW	149	4,663,068	-	149	4,663,068				
3	General Service > 50 to 4999 kW	12	6,841,388	17,970	12	6,841,388	17,970			
4	Unmetered Scattered Load	4	2,892	-	4	2,892				
5	Sentinel	22	20,311	61	22	20,311	61			
6	Street Lighting	328	283,967	774	328	283,967	774			
7										
8										
9										
10										
11										
12										
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14										
15										
16										
17										
18										
19										
20										
	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)

Ontario Energy Board

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	Costs Allocated from Previous Study (1)	%	Allocated Class Revenue Requirement (1) (7A)	%
1	Residential	$ 513,150	64.23%	$ 718,176	70.15%
2	General Service < 50 kW	$ 156,531	19.59%	$ 165,554	16.17%
3	General Service > 50 to 4999 kW	$ 90,813	11.37%	$ 125,351	12.24%
4	Unmetered Scattered Load	$ 1,983	0.25%	$ 785	0.08%
5	Sentinel	$ 3,314	0.41%	$ 4,320	0.42%
6	Street Lighting	$ 33,127	4.15%	$ 9,575	0.94%
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	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 (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 491,667	$ 619,345	$ 630,695	$ 35,451
2	General Service < 50 kW	$ 150,035	$ 186,125	$ 186,130	$ 9,224
3	General Service > 50 to 4999 kW	$ 103,727	$ 118,145	$ 118,151	$ 5,558
4	Unmetered Scattered Load	$ 1,375	$ 1,649	$ 1,127	$ 49
5	Sentinel	$ 3,365	$ 4,071	$ 4,071	$ 272
6	Street Lighting	$ 33,392	$ 42,461	$ 31,623	$ 1,410
7					
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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: 2012	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
		%	%	%	%
1	Residential	97.47	91.17%	92.76%	85 - 115
2	General Service < 50 kW	104.28	118.00%	118.00%	80 - 120
3	General Service > 50 to 4999 kW	120.00	98.69%	98.69%	80 - 120
4	Unmetered Scattered Load	118.20	216.47%	149.92%	80 - 120
5	Sentinel	81.52	100.53%	100.53%	80 - 120
6	Street Lighting	81.52	458.19%	345.00%	80 - 120
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10					
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20					

(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]

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2019	2020	2021	
1	Residential	92.76%	94.28%	95.79%	85 - 115
2	General Service < 50 kW	118.00%	118.00%	118.00%	80 - 120
3	General Service > 50 to 4999 kW	98.69%	98.69%	98.69%	80 - 120
4	Unmetered Scattered Load	149.92%	120.00%	120.00%	80 - 120
5	Sentinel	100.53%	100.53%	100.53%	80 - 120
6	Street Lighting	345.00%	233.00%	120.00%	80 - 120
7					
8					
9					
10					
11					
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(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'.

Ontario 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 voluemtric 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: *Settlement Agreement*

	Customer and Load Forecast					Class Allocated Revenues (From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design)		
	Customer Class (From sheet 10. Load Forecast)	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric
1	Residential	kWh	1,047	13,215,736	-	$ 630,695	$ 438,986	$ 191,709
2	General Service < 50 kW	kWh	149	4,663,068	-	$ 186,130	$ 62,902	$ 123,228
3	General Service > 50 to 4999 kW	kW	12	6,841,388	17,970	$ 118,151	$ 27,887	$ 90,264
4	Unmetered Scattered Load	kWh	4	2,892	-	$ 1,127	$ 1,042	$ 84
5	Sentinel	kW	22	20,311	61	$ 4,071	$ 2,904	$ 1,167
6	Street Lighting	kW	328	283,967	774	$ 31,623	$ 16,513	$ 15,110
7			-	-	-			
8			-	-	-			
9			-	-	-			
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	Fixed / Variable Splits [2] (Percentage to be entered as a fraction between 0 and 1)			Distribution Rates					Revenue Reconciliation		
				Monthly Service Charge		Volumetric Rate					
	Fixed	Variable	Transformer Ownership Allowance [1] ($)	Rate	No. of decimals	Rate		No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership
1	69.60%	30.40%		$34.94	2	$0.0145	/kWh	4	$ 438,986.16	$ 191,628.1729	$ 630,614.33
2	33.79%	66.21%		$35.18		$0.0264	/kWh		$ 62,901.84	$ 123,104.9895	$ 186,006.83
3	23.60%	76.40%		$193.66		$5.0231	/kW		$ 27,887.04	$ 90,263.6297	$ 118,150.67
4	92.51%	7.49%		$21.72		$0.0292	/kWh		$ 1,042.56	$ 84.4464	$ 1,127.01
5	71.33%	28.67%		$11.00		$19.1301	/kW		$ 2,904.00	$ 1,166.9361	$ 4,070.94
6	52.22%	47.78%		$4.20		$19.5293	/kW		$ 16,531.20	$ 15,109.8194	$ 31,641.02
7									$ -	$ -	$ -
8									$ -	$ -	$ -
9									$ -	$ -	$ -
#									$ -	$ -	$ -
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Total Transformer Ownership Allowance $ -

Total Distribution Revenues	$ 971,610.80
Base Revenue Requirement	$ 971,795.55
Difference	-$ 184.75
% Difference	-0.019%

Rates recover revenue requirement

Notes:

1 Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.

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).

Appendix 5 2019 PDF of IRM Generator[24]

CPUC is unable to PDF the IRM model due to formating issues with the OEB model

[24] MFR - Completed Rate Generator Model and supplementary work forms, Excel and PDF

Appendix 5 2019 PDF of GA Workform

GA Analysis Workform

Ontario Energy Board

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name CHAPLEAU PUBLIC UTILITIES CORPORATION

Note 1 **Please select "Yes" in column D for any year being requested for disposition**

2014	Yes
2015	Yes
2016	Yes
2017	Yes
2018	Yes

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2014	$ 14,614	$ 14,437	$ -	$ 14,437	$ (176)	$ 438,919	0.0%
2015	$ 6,672	$ 10,652	$ -	$ 10,652	$ 3,980	$ 570,690	0.7%
2016	$ (2,760)	$ 809	$ -	$ 809	$ 3,569	$ 746,234	0.5%
2017	$ 2,295	$ 5,912	$ 2,826	$ 8,738	$ 6,444	$ 728,192	0.9%
2018	$ (9,562)	$ (7,978)	$ -	$ (7,978)	$ 1,585	$ 576,268	0.3%
Cumulative Balance	**$ 11,257**	**$ 23,833**	**$ 2,826**	**$ 26,659**	**$ 15,401**	**$ 3,060,303**	**N/A**

Ontario Energy Board

GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2015		
Total Metered excluding WMP	C = A+B	23,511,447	kWh	100%
RPP	A	16,445,798	kWh	69.9%
Non RPP	B = D+E	7,065,649	kWh	30.1%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	7,065,649	kWh	30.1%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year **2015**

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	820,726	820,726	894,726	894,726	0.05549	$ 49,648	0.05068	$ 45,345	$ (4,304)
February	894,726	894,726	954,927	954,927	0.06981	$ 66,663	0.03961	$ 37,825	$ (28,839)
March	954,927	954,927	776,239	776,239	0.03604	$ 27,976	0.06290	$ 48,825	$ 20,850
April	776,239	776,239	555,657	555,657	0.06705	$ 37,257	0.09559	$ 53,115	$ 15,858
May	555,657	555,657	482,108	482,108	0.09416	$ 45,395	0.09668	$ 46,610	$ 1,215
June	482,108	482,108	435,231	435,231	0.09228	$ 40,163	0.09540	$ 41,521	$ 1,358
July	435,231	435,231	450,118	450,118	0.08888	$ 40,006	0.07883	$ 35,483	$ (4,524)
August	450,118	450,118	453,919	453,919	0.08805	$ 39,968	0.08010	$ 36,359	$ (3,609)
September	453,919	453,919	511,301	511,301	0.08270	$ 42,285	0.06703	$ 34,273	$ (8,012)
October	511,301	511,301	602,913	602,913	0.06371	$ 38,412	0.07544	$ 45,484	$ 7,072
November	602,913	602,913	662,636	662,636	0.07623	$ 50,513	0.11320	$ 75,010	$ 24,498
December	662,636	662,636	747,968	747,968	0.11462	$ 85,732	0.09471	$ 70,840	$ (14,892)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**7,600,501**	**7,600,501**	**7,527,743**	**7,527,743**		**$ 564,018**		**$ 570,690**	**$ 6,672**

Calculated Loss Factor **1.0654**

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments		
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		$ 10,652		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**	**$ Principal Adjustment on DVA Continuity Schedule**
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year					
2a	Remove prior year end unbilled to actual revenue differences					
2b	Add current year end unbilled to actual revenue differences					
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers					
3b	Add difference between current year accrual/forecast to actual from long term load transfers					

4	Remove GA balances pertaining to Class A customers					
5	Significant prior period billing adjustments recorded in current year					
6	Differences in GA IESO posted rate and rate charged on IESO invoice					
7	Differences in actual system losses and billed TLFs					
8	Others as justified by distributor					
9						
10						
			Total Principal Adjustments on DVA Continuity Schedule			$ -

Note 6	**Adjusted Net Change in Principal Balance in the GL**	$	10,652
	Net Change in Expected GA Balance in the Year Per Analysis	$	6,672
	Unresolved Difference	$	3,980
	Unresolved Difference as % of Expected GA Payments to IESO		0.7%

Ontario Energy Board

GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2016		
Total Metered excluding WMP	C = A+B	24,268,799	kWh	100%
RPP	A	17,142,548	kWh	70.6%
Non RPP	B = D+E	7,126,251	kWh	29.4%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	7,126,251	kWh	29.4%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year **2016**

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	747,968	747,968	968,647	968,647	0.08423	$ 81,589	0.09179	$ 88,912	$ 7,323
February	968,647	968,647	778,620	778,620	0.10384	$ 80,852	0.09851	$ 76,702	$ (4,150)
March	778,620	778,620	787,343	787,343	0.09022	$ 71,034	0.10610	$ 83,537	$ 12,503
April	787,343	787,343	663,239	663,239	0.12115	$ 80,351	0.11132	$ 73,832	$ (6,520)
May	663,239	663,239	496,414	496,414	0.10405	$ 51,652	0.10749	$ 53,360	$ 1,708
June	496,414	496,414	444,169	444,169	0.11650	$ 51,746	0.09545	$ 42,396	$ (9,350)
July	444,169	444,169	480,654	480,654	0.07667	$ 36,852	0.08306	$ 39,923	$ 3,071
August	480,654	480,654	435,274	435,274	0.08569	$ 37,299	0.07103	$ 30,918	$ (6,381)
September	435,274	435,274	491,360	491,360	0.07060	$ 34,690	0.09531	$ 46,832	$ 12,142
October	491,360	491,360	606,277	606,277	0.09720	$ 58,930	0.11226	$ 68,061	$ 9,131
November	606,277	606,277	680,582	680,582	0.12271	$ 83,514	0.11109	$ 75,606	$ (7,908)
December	680,582	680,582	759,728	759,728	0.10594	$ 80,486	0.08708	$ 66,157	$ (14,328)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**7,580,547**	**7,580,547**	**7,592,307**	**7,592,307**		**$ 748,994**		**$ 746,234**	**$ (2,760)**

Calculated Loss Factor **1.0654**

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments		
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		$ 809		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**	**$ Principal Adjustment on DVA Continuity Schedule**
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year					
2a	Remove prior year end unbilled to actual revenue differences					
2b	Add current year end unbilled to actual revenue differences					
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers					
3b	Add difference between current year accrual/forecast to actual from long term load transfers					

4	Remove GA balances pertaining to Class A customers					
5	Significant prior period billing adjustments recorded in current year					
6	Differences in GA IESO posted rate and rate charged on IESO invoice					
7	Differences in actual system losses and billed TLFs					
8	Others as justified by distributor					
9						
10						
					Total Principal Adjustments on DVA Continuity Schedule	$ -

Note 6	**Adjusted Net Change in Principal Balance in the GL**	$	809
	Net Change in Expected GA Balance in the Year Per Analysis	$	(2,760)
	Unresolved Difference	$	3,569
	Unresolved Difference as % of Expected GA Payments to IESO		0.5%

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GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2017		
Total Metered excluding WMP	C = A+B	24,573,208	kWh	100%
RPP	A	17,529,372	kWh	71.3%
Non RPP	B = D+E	7,043,836	kWh	28.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	7,043,836	kWh	28.7%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Please confirm that the above RRR data is accurate Confirmed

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2017

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	759,728	759,728	833,247	833,247	0.06687	$ 55,719	0.08227	$ 68,551	$ 12,832
February	833,247	833,247	756,587	756,587	0.10559	$ 79,888	0.08639	$ 65,362	$ (14,526)
March	756,587	756,587	825,341	825,341	0.08409	$ 69,403	0.07135	$ 58,888	$ (10,515)
April	825,341	825,341	546,924	546,924	0.06874	$ 37,596	0.10778	$ 58,947	$ 21,352
May	546,924	546,924	511,213	511,213	0.10623	$ 54,306	0.12307	$ 62,915	$ 8,609
June	511,213	511,213	469,605	469,605	0.11954	$ 56,137	0.11848	$ 55,639	$ (498)
July	469,605	469,605	421,362	421,362	0.10652	$ 44,883	0.11280	$ 47,530	$ 2,646
August	421,362	421,362	441,453	441,453	0.11500	$ 50,767	0.10109	$ 44,626	$ (6,141)
September	441,453	441,453	533,079	533,079	0.12739	$ 67,909	0.08864	$ 47,252	$ (20,657)
October	533,079	533,079	577,426	577,426	0.10212	$ 58,967	0.12563	$ 72,542	$ 13,575
November	577,426	577,426	746,424	746,424	0.11164	$ 83,331	0.09704	$ 72,433	$ (10,898)
December	746,424	746,424	798,380	798,380	0.08391	$ 66,992	0.09207	$ 73,507	$ 6,515
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**7,422,389**	**7,422,389**	**7,461,041**	**7,461,041**		**$ 725,898**		**$ 728,192**	**$ 2,295**

Calculated Loss Factor **1.0592**

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments		
				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation	$ Principal Adjustment on DVA Continuity Schedule
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ 5,912				
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year					
2a	Remove prior year end unbilled to actual revenue differences					
2b	Add current year end unbilled to actual revenue differences					
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers					

3b	Add difference between current year accrual/forecast to actual from long term load transfers					
4	Remove GA balances pertaining to Class A customers					
5	Significant prior period billing adjustments recorded in current year					
6	Differences in GA IESO posted rate and rate charged on IESO invoice					
7	Differences in actual system losses and billed TLFs					
8	Others as justified by distributor	$ 2,988	546,924 kWh was billed at .07420 in error instead of .06804			
9	Arena Kwh	$ (162)	173,873.2 kWh were billed at .08316 instead of .08409			
10						

Total Principal Adjustments on DVA Continuity Schedule $ -

Note 6	**Adjusted Net Change in Principal Balance in the GL**	$	8,738
	Net Change in Expected GA Balance in the Year Per Analysis	$	2,295
	Unresolved Difference	$	6,444
	Unresolved Difference as % of Expected GA Payments to IESO		0.9%

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GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2018		
Total Metered excluding WMP	C = A+B	24,525,516	kWh	100%
RPP	A	18,548,446	kWh	75.6%
Non RPP	B = D+E	5,977,070	kWh	24.4%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	5,977,070	kWh	24.4%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Please confirm that the above RRR data is accurate

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2018

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	798,380	798,380	804,301	804,301	0.08777	$ 70,593	0.06736	$ 54,178	$ (16,416)
February	804,301	804,301	694,287	694,287	0.07333	$ 50,912	0.08167	$ 56,702	$ 5,790
March	694,287	694,287	744,386	744,386	0.07877	$ 58,635	0.09481	$ 70,575	$ 11,940
April	744,386	744,386	506,749	506,749	0.09810	$ 49,712	0.09959	$ 50,467	$ 755
May	506,749	506,749	376,872	376,872	0.09392	$ 35,396	0.10793	$ 40,676	$ 5,280
June	376,872	376,872	330,345	330,345	0.13336	$ 44,055	0.11896	$ 39,298	$ (4,757)
July	330,345	330,345	302,239	302,239	0.08502	$ 25,696	0.07737	$ 23,384	$ (2,312)
August	302,239	302,239	301,177	301,177	0.07790	$ 23,462	0.07490	$ 22,558	$ (904)
September	301,177	301,177	407,299	407,299	0.08424	$ 34,311	0.08584	$ 34,963	$ 652
October	407,299	407,299	574,462	574,462	0.08921	$ 51,248	0.12059	$ 69,274	$ 18,027
November	574,462	574,462	653,879	653,879	0.12235	$ 80,002	0.09855	$ 64,440	$ (15,562)
December	653,879	653,879	671,977	671,977	0.09198	$ 61,808	0.07404	$ 49,753	$ (12,055)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**6,494,376**	**6,494,376**	**6,367,973**	**6,367,973**		**$ 585,831**		**$ 576,268**	**$ (9,562)**

Calculated Loss Factor **1.0654**

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments		
				Principal Adjustment on DVA Continuity Schedule	**If "no", please provide an explanation**	**$ Principal Adjustment on DVA Continuity Schedule**
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		$ (7,978)				
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year					
2a	Remove prior year end unbilled to actual revenue differences					
2b	Add current year end unbilled to actual revenue differences					
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers					

3b	Add difference between current year accrual/forecast to actual from long term load transfers					
4	Remove GA balances pertaining to Class A customers					
5	Significant prior period billing adjustments recorded in current year					
6	Differences in GA IESO posted rate and rate charged on IESO invoice					
7	Differences in actual system losses and billed TLFs					
8	Others as justified by distributor					
9						
10						

Total Principal Adjustments on DVA Continuity Schedule $ -

Note 6	**Adjusted Net Change in Principal Balance in the GL**	$	(7,978)
	Net Change in Expected GA Balance in the Year Per Analysis	$	(9,562)
	Unresolved Difference	$	1,585
	Unresolved Difference as % of Expected GA Payments to IESO		0.3%

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GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2014		
Total Metered excluding WMP	C = A+B	26,298,696	kWh	100%
RPP	A	18,418,860	kWh	70.0%
Non RPP	B = D+E	7,879,836	kWh	30.0%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	7,879,836	kWh	30.0%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month Yes

Note 4 **Analysis of Expected GA Amount**

Year **2014**

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	853,544	853,544	910,575	910,575	0.03626	$ 33,017	0.01261	$ 11,482	$ (21,535)
February	910,575	910,575	857,643	857,643	0.02231	$ 19,134	0.01330	$ 11,407	$ (7,727)
March	857,643	857,643	914,600	914,600	0.01103	$ 10,088	-0.00027	$ (247)	$ (10,335)
April	914,600	914,600	668,708	668,708	-0.00965	$ (6,453)	0.05198	$ 34,759	$ 41,212
May	668,708	668,708	561,854	561,854	0.05356	$ 30,093	0.07196	$ 40,431	$ 10,338
June	561,854	561,854	494,181	494,181	0.07190	$ 35,532	0.06025	$ 29,774	$ (5,757)
July	494,181	494,181	676,511	676,511	0.05976	$ 40,428	0.06256	$ 42,323	$ 1,894
August	676,511	676,511	489,964	489,964	0.06108	$ 29,927	0.06761	$ 33,126	$ 3,199
September	489,964	489,964	538,767	538,767	0.08049	$ 43,365	0.07963	$ 42,902	$ (463)
October	538,767	538,767	647,769	647,769	0.07492	$ 48,531	0.10014	$ 64,868	$ 16,337
November	647,769	647,769	813,879	813,879	0.09901	$ 80,582	0.08232	$ 66,999	$ (13,584)
December	813,879	813,879	820,726	820,726	0.07318	$ 60,061	0.07444	$ 61,095	$ 1,034
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**8,427,995**	**8,427,995**	**8,395,177**	**8,395,177**		**$ 424,305**		**$ 438,919**	**$ 14,614**

Calculated Loss Factor **1.0654**

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments		
				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation	$ Principal Adjustment on DVA Continuity Schedule
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		$ 14,437				
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year					
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year					
2a	Remove prior year end unbilled to actual revenue differences					
2b	Add current year end unbilled to actual revenue differences					
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers					
3b	Add difference between current year accrual/forecast to actual from long term load transfers					

4	Remove GA balances pertaining to Class A customers					
5	Significant prior period billing adjustments recorded in current year					
6	Differences in GA IESO posted rate and rate charged on IESO invoice					
7	Differences in actual system losses and billed TLFs					
8	Others as justified by distributor					
9						
10						

Total Principal Adjustments on DVA Continuity Schedule $ -

Note 6	**Adjusted Net Change in Principal Balance in the GL**	$	14,437
	Net Change in Expected GA Balance in the Year Pe Analysis	$	14,614
	Unresolved Differenc	$	(176)
	Unresolved Difference as % of Expected GA Payments t IESO		0.0%