



Cooperative Hydro Embrun Inc.

2021 IRM APPLICATION

EB-2020-0011

Submitted on: September 10, 2020

Revised September 23, 2020

Coopérative Hydro Embrun
821 Notre Dame Rue, Embrun, ON
(613) 443-5110



September 10, 2020

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

Attention: Ms. Christine Long, Board Secretary
Regarding: 2021 IRM Application (EB-2020-0011)

Dear Ms. Long,

Cooperative Hydro Embrun Inc. is pleased to submit to the Ontario Energy Board its 2021 IRM Application in searchable format. This application is being filed pursuant to the Board's e-Filing Services.

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

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

Yours truly,

[original signed]

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

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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 Cooperative Hydro Embrun Inc. 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 January 1, 2021.

1. INTRODUCTION

Cooperative Hydro Embrun Inc. hereby applies to the Ontario Energy Board (the "Board") for approval of its 2021 Distribution Rate Adjustments effective January 1, 2021. Cooperative Hydro Embrun 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, The rates adjustment being applied for affects all classes of Cooperative Hydro Embrun's customer base; Residential, General Services both less than 50K and 50kW to 4999kW, Unmetered Scattered Load, Street Lights.

Cooperative Hydro Embrun has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated May 14, 2020 along with the Key References listed at section 3.1.1 of the Chapter 3 Incentive Rate-Setting Applications.

This application is supported by the following Excel models which are filed in conjunction with the Manager Summary.

- 2021 IRM Rate Generator
- 2021 GA Analysis Workform
- 2021 IRM Checklist

The following models are not application in this application and therefore are not being submitted.

- 2021 1595
- 2021 Revenue to Cost Ratio Adjustment Model
- 2021 ICM/ACM Model
- 2021 LRAM

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1 In the event that the Board is unable to provide a Decision and Order in this Application
2 for implementation by the Applicant as of January 1, 2021, Cooperative Hydro Embrun
3 requests that the Board issue an Interim Rate Order declaring the current Distribution
4 Rates and Specific Service Charges as interim until the decided implementation date of
5 the approved 2021 distribution rates. If the effective date does not coincide with the
6 Board's determined implementation date for 2021 distribution rates and charges,
7 Cooperative Hydro Embrun requests to be permitted to recover the incremental revenue
8 from the effective date to the implementation date.

9 Cooperative Hydro Embrun requests that this application be disposed of by way of a
10 written hearing. Cooperative Hydro Embrun confirms that the billing determinants used
11 in the model are from most recent reported RRR filings. The utility reviewed both the
12 existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and
13 confirms that they were accurate.

14 In the preparation of this application, Cooperative Hydro Embrun used the 2021 IRM Rate
15 Generator issued on July 14, 2020. The rate and other adjustments being applied for and
16 as calculated through the use of the above models include a Price Cap Incentive Rate-
17 Setting ("Price Cap IR") option to adjust its 2021 rates. (The Price Cap IR methodology
18 provides for a mechanistic and formulaic adjustment to distribution rates and charges in
19 the period between Cost of Service applications). The model also adjusts Retail
20 Transmission Service Rates in accordance with Board Guideline G-2008-0001 - Electricity
21 Distribution Retail Transmission Service Rates revised on June 28, 2012 and subsequent
22 updates when applicable.

23 Cooperative Hydro Embrun also applies for the following matter;

- 24 • Continuance of the Specific Services charges and Loss Factors.
- 25 • Continuance of the MicroFit monthly charge.
- 26 • Continuance of the Smart Meter Entity charge.

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

- 29 • Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission
30 Service Rates, Wholesale Market Service Rate, Rural and Remote Rate
31 Protection Benefit and Charge, Standard Supply Service – Administrative

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1 Charge, MicroFIT Service Charge, Specific Service Charges, Transformation and
2 Primary Metering Allowances, Smart Metering Entity Charge

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

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2. DISTRIBUTOR'S PROFILE

Cooperative Hydro Embrun is a Cooperative that is owned by the people who use its services and carries on the business of distributing electricity within the Town of Embrun. Cooperative Hydro Embrun's customers total approximately 2355 and is comprised of over 92% residential customers while 8% are General Service classes. The balance of the utility's customer base is comprised of Street Lights and Unmetered Scattered Load

Cooperative Hydro Embrun relies on approximately 36 km of circuits and delivers energy and power to approximately 2355 customers. Cooperative Hydro Embrun's circuits include approximately 18 km of overhead lines and 18 km of underground line, all carrying a voltage of less than or equal to 4.8 kV circuits.

Cooperative Hydro Embrun's last Cost of Service application was for rates effective January 1, 2018.

3. CONTACT INFORMATION

This application and all documents related to this application will be made available on CHEI's website at: www.hydroembrun.ca. The application will also be available on the OEB's website at www.ontarioenergyboard.ca, under Board File Number EB-2020-0011. The primary contact for the herein application is;

Benoit Lamarche, General Manager,

Coopérative Hydro Embrun Inc.

821 rue Notre-Dame

Suite 200

Embrun, ON

K0A 1W1

Tel: 613-443-5110

[www. hydroembrun.ca](http://www.hydroembrun.ca)

The alternate contact for the application is;

Manuela Ris-Schofield

Tandem Energy Services Inc.

Tel: 519-856-0080

Mobile: 416-562-9295

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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, Cooperative Hydro Embrun was assigned Stretch Factor Group I with a Price Escalator of 2.00, Price Cap Index of 2.00% and a Stretch Factor Value of 0.00%.

The following table shows Cooperative Hydro Embrun's applicable factor for its Price Cap Adjustment.

Table 1 - Price Cap Parameters

Stretch Factor Group	I
Set Price Escalator	2.00%
Revised Price Escalator	0.00%
Stretch Factor Value	0.00%
Productivity Factor	0.00%
Price Cap Index	2.00%

While the price factor adjustment under this application would apply to the fixed and volumetric distribution rates for Cooperative Hydro Embrun, 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

Cooperative Hydro Embrun is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were recently adjusted and set as part of the 2018 Cost of Service Application. As such, CHEI has not complete nor is filing a completed revenue-to-cost ratio adjustment work form.

CHEI confirms that its distribution rates are fully fixed.

Table 2- Current vs Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric Charge	Proposed MFC	Proposed Volumetric Charge
Residential	36.63		37.36	0.0000
GS<50 kW	21.86	0.0183	22.30	0.0187
GS>50 kW	190.51	4.0488	194.32	4.1298
USL	21.91	0.015	22.35	0.0153
Street Lighting	2.31	20.9565	2.36	21.3756
MicroFit	10		10	

The 2021 proposed tariff sheet is presented at Appendix 2 of this application.

6. RTSR ADJUSTMENT

Cooperative Hydro Embrun 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.

Cooperative Hydro Embrun 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 2018 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 2021 IRM Model filed in conjunction with this application.

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1

Table 3- Proposed RTSR

Retail Transmission Rate - Network Service Rate			
Rate Description	Unit	Current RTSR- Network	Proposed RTSR- Network
Residential	\$/kWh	0.0075	0.0071
GS<50 kW	\$/kWh	0.0069	0.0065
GS>50 kW	\$/kWh	2.7849	2.6229
USL	\$/kW	0.0069	0.0065
Street Lighting	\$/kW	2.1004	1.9782

2

Retail Transmission Rate - Line and Transformation Connection Service Rate			
Rate Description	Unit	Current RTSR- Connection	Proposed RTSR- Connection
Residential	\$/kWh	0.0065	0.0061
GS<50 kW	\$/kWh	0.0056	0.0052
GS>50 kW	\$/kWh	2.2761	2.1243
USL	\$/kW	0.0056	0.0052
Street Lighting	\$/kW	1.7596	1.6422

3

4

7. DEFERRAL AND VARIANCE ACCOUNT

7.1 REVIEW AND DISPOSITION OF GROUP 1 DVA

Cooperative Hydro Embrun has completed the Board Staff's 2021 IRM Rate Generator – Tab 3 Continuity Schedule and the threshold test shows a claim per kWh of \$(0.0051).

CHEI confirms that the billing determinants, which originate from the most recent RRR filings are accurate.

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 pre-set disposition threshold is exceeded. Since the threshold was met Cooperative Hydro Embrun is therefore seeking disposal of its deferral and variance account in this proceeding. The Cooperative Hydro Embrun Group 1 total claim balance is \$(146,210) and is comprised of the following account balances. Details of these balances can be found in the 2021 IRM Model.

CHEI notes that there are not variances between the RRR and the balances calculated in that tab 3 of the model and therefore no explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account is required

Table 4- Deferral and Variance Account balances

Group 1 Accounts		
LV Variance Account	1550	42,005
Smart Metering Entity Charge Variance Account	1551	(1,708)
RSVA - Wholesale Market Service Charge ⁵	1580	(4,091)
Variance WMS – Sub-account CBR Class A5	1580	0
Variance WMS – Sub-account CBR Class B5	1580	9,226
RSVA - Retail Transmission Network Charge	1584	(16,236)
RSVA - Retail Transmission Connection Charge	1586	(1,086)
RSVA - Power ⁴	1588	(174,791)
RSVA - Global Adjustment ⁴	1589	471
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0

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Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		0

1 CHEI confirms the following.

- 2 • Accounts 1595 – Disposition of Regulatory Balances (2016 and 2018 are not being
3 disposed of in the claim above as the rate riders have not expired yet and the year
4 end balances and have not been audited therefore, the audited balances will be
5 disposed of in future years.
- 6 • CHEI confirms that no adjustment has been made to balances previously approved
7 by the OEB on a final basis.
- 8 • GA rate riders calculated on an energy basis (kWh) (not applicable in this case)
- 9 • The proposed rate riders sought for recovery or refund of balances that are proposed
10 for disposition over the default period of one year.
- 11 • CHEI confirms that it used the OEB model which creates a separate rate rider
12 included in the delivery component of the bill that applies prospectively to Non-RPP
13 Class B customers when clearing balances from the GA Variance Account.
- 14 • CHEI confirms that the GA is calculated on a kWh basis.

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- 16 • CHEI confirms that it is requesting that its balances previously approved on an
17 interim basis be approved on a final basis including balances at end of 2017.

18 CHEI confirms that it has completed and filed along with this Manager Summary the GA
19 workform.

20 **7.2 WHOLESALE MARKET PARTICIPANT**

21 CHEI does not have any wholesale market participant (WMP) which can be described as any
22 entity that participates directly in any of the Independent Electricity System Operator (IESO)
23 administered markets. These participants settle commodity and market-related charges with the
24 IESO even if they are embedded in a distributor's distribution system. The rate rider has been
25 calculated on Class B customers only. The billing determinant and all the rate riders for the GA
26 are calculated on an energy basis (kWh) regardless of the billing determinant used for
27 distribution rates for the particular class

28 **7.3 DISPOSITION OF ACCOUNT 1595**

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

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1 The 2016 audited balances which were approved as part of CHEI's 2018 Cost of Service
2 Applications were approved on a 3-year basis and as such have not reached sunset plus
3 1 year. The 2017 audited balances which were approved as part of CHEI's 2019 IRM
4 Application will reach its sunset at the end of this rate year. However, they will not be
5 audited; therefore, CHEI is not seeking to dispose of it.

6 The 2018 balances are still being collected. The sunset will be reached at December
7 2020.

8 **Table 5 – Disposition Status of Account 1595**

Year	Rate Application	Disposition Period	Sunset Reached	Rate Ride Sunset Date	Audited	Plus 1 year
2016	2018	3 yrs.	X	2020/12/31	X	X
2017	2019	1 yr.	✓	2019/12/31	✓	X
2018	2020	1 yr.	X	2020/12/31	X	X
2019	2021	1 yr.	X	2021/12/31	X	X

9

10 All filing requirements related to 1595 including populating the 1595 Workform are not
11 applicable in this case.

12 CHEI also confirms that there are no residual balances for vintage Account 1595 being
13 disposed of and that all historical dispositions of 1595 have only been done once.

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

17 As such, CHEI does not need to provide detailed explanations for any significant residual
18 balances attributable to specific rate riders for each customer rate class including

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1 volume differences between forecast volumes (used to calculate the rate riders) as
2 compared to actual volumes at which the rate riders were billed.¹

3 **7.4 GLOBAL ADJUSTMENT**

4 Establishment of a separate rate rider included in the delivery component of the bill that
5 would apply prospectively to Non-RPP Class B customers when clearing balances from
6 the GA Variance Account .

7 For each year that the accumulated balance of Account 1589 has not been disposed,
8 regardless of whether or not distributors are seeking disposition of Group 1 accounts in
9 the current proceeding, all distributors are required to file the GA Analysis Workform in
10 live Excel format and explain discrepancies.

11 **7.5 COMMODITY ACCOUNTS 1588 AND 1589**

12 CHEI confirm that the billing determinant and all the rate riders for the GA are calculated
13 on an energy basis (kWh) regardless of the billing determinant used for distribution
14 rates for the particular class.

15 CHEI confirm that the OEB's February 21, 2019 guidance was fully implemented as of
16 January 1, 2019.

17 Because CHEI process was different from the guidance's step by step, CHEI needed to
18 confirm how to properly apply the guidance, it sought assistance with the new
19 implementation guidelines in November 2019, when CHEI was in the process of
20 answering the OEB's follow-up questions regarding the balances submitted as part of its
21 2020 IRM.

22 Per internal analysis, the new guidance would assess the correct variation for Account
23 1589 but would differ from expectations.

1 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.

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1 In a communication to the OEB in the November 2019, CHEI describes its internal
2 verification of the variances since the total amount of the electricity billed to the
3 customers (excludes the distribution fees) must corresponds to the amount invoiced by
4 Hydro One.

5 When a variance occurs, the difference is noted in accounts 1588/1589. Per the GA
6 Analysis, the 1589 variances are within expectations, as per previous submitted GA
7 Analysis and also in the 2021 IRM's GA Analysis. As such, this counter verification helps
8 support that the variances in 1588 are also accurate.

9 Although a certain amount of time was lost as a result of COVID-19 quarantine, the
10 utility was eventually able to meet with BDO Canada, their auditor, at the end of June
11 2020 to review the guidance and accounts 1588/1589.

12 The purpose of the meeting was to understand the variances occurring between the
13 OEB's guidance and internal verifications. Several emails were sent to the OEB's
14 accounting department in June of 2020 requesting clarification. As of the date of the
15 filing, CHEI has not received a response from the OEB. Until such time, CHEI opted to
16 use its internal verification for account 1588. CHEI confirms that for account 1589, the
17 OEB's guidance was used as the internal process and OEB's guidance were similar on a
18 monthly basis.

19 CHEI confirms that its balances have not been approved on a final basis since its last
20 Cost of Service in 2018.

21 I, Benoit Lamarche, certify that CHEI has a robust process and sufficient internal controls
22 in place for the preparation, review, verification, and oversight of account balances
23 being proposed for disposition to the best of its knowledge and understanding of the
24 requirements and guidelines.

25 In accordance with the filing requirements which state that for each year that the
26 accumulated balance of Account 1589 has not been disposed, regardless of whether or
27 not distributors are seeking disposition of Group 1 accounts in the current proceeding,
28 all distributors are required to file the GA Analysis Workform in live Excel format and
29 explain discrepancies, CHEI confirms that it has filed the GA workform with the required
30 years. The GA Calculations for 2019 are presented below. 2017 and 2018 can be found in
31 the Excel version of the worksheet.

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1 **The following information was requested by the OEB and provided by CHEI's**
2 **auditors BDO.**

3 **Process:**

4 *CHEI confirm that the OEB's February 21, 2019 guidance was fully implemented as of*
5 *January 1, 2019 and was used retrospectively.*

6 *Because CHEI process was different from the guidance's step by step, CHEI needed to*
7 *confirm how to properly apply the guidance, it sought assistance with the new*
8 *implementation guidelines in November 2019, when CHEI was in the process of answering*
9 *the OEB's follow-up questions regarding the balances submitted as part of its 2020 IRM.*

10 *Per internal analysis, the new guidance would assess the correct variation for Account*
11 *1589 but would differ from expectations*

12 *In a communication to the OEB in the November 2019, CHEI describes its internal*
13 *verification of the variances since the total amount of the electricity billed to the customers*
14 *(excludes the distribution fees) must corresponds to the amount invoiced by Hydro One.*

15 *When a variance occurs, the difference is noted in accounts 1588/1589. Per the GA*
16 *Analysis, the 1589 variances are within expectations, as per previous submitted GA*
17 *Analysis and also in the 2021 IRM's GA Analysis. As such, this counter verification helps*
18 *support that the variances in 1588 are also accurate.*

19 *Although a certain amount of time was lost as a result of COVID-19 quarantine, the utility*
20 *was eventually able to meet with BDO Canada, their auditor, at the end of June 2020 to*
21 *review the guidance and accounts 1588/1589.*

22 *The purpose of the meeting was to understand the variances occurring between the OEB's*
23 *guidance and internal verifications. Several emails were sent to the OEB's accounting*
24 *department in June of 2020 requesting clarification. As of the date of the filing, CHEI has*
25 *not received a response from the OEB. Until such time, CHEI opted to use its internal*
26 *verification for account 1588. CHEI confirms that for account 1589, the OEB's guidance*
27 *was used as the internal process and OEB's guidance were similar on a monthly basis.*

28

29

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1 **Results:**

2 *The internal review results for 2018 dispositions were submitted to the accounting*
3 *department during the follow-up questions of the 2020 IRM in November 2019. The*
4 *results, which were provided as a quick reference to the OEB's question on why the 1588*
5 *account included a variance of \$66,423 showed that the variation between the rates of 1st*
6 *estimate and actual, CHEI was able to show an explanation of \$61,156 from the \$66,423.*
7 *The difference consisting of other factors, which were excluded from the results in order to*
8 *simplify the analysis.*

9 *Details are illustrated in the excel file **1588 variation breakdown.xls***

10 *Since it's been shown that the variance of 1589 is accurate (refer to GA Analysis*
11 *submitted in the past and also in the 2021 IRM) and that, per the process, the electricity*
12 *billed to the customers (excludes the distribution fees) must corresponds to the amount*
13 *invoiced by Hydro One, CHEI concluded that the variation of 1588 was also accurate.*
14 *Based on the results above and the process, there were no adjustments made to prior*
15 *historical balances.*

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1 **Table 6 - Global Adjustment and Rate Rider Calculations**

2

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	12

3

		Total Metered Non-RPP 2019 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	247,724	247,724	6.8%	\$32	\$0.0001	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	518,257	518,257	14.3%	\$67	\$0.0001	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,658,469	2,658,469	73.1%	\$344	\$0.0001	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0.0%	\$0	\$0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kWh	210,843	210,843	5.8%	\$27	\$0.0001	kWh
	Total	3,635,293	3,635,293	100.0%	\$470		

4

7.6 GA WORKFORM

Table 7- GA Workform 2019

Consumption Data Excluding for Loss Factor (Data to agree with BRR as applicable)

Year	2019			
Total Metered excluding WMP	C = A+B	28,622,487	kwh	100%
RPP	A	24,987,194	kwh	87.3%
Non RPP	B = D+E	3,635,293	kwh	12.7%
Non-RPP Class A	D	-	kwh	0.0%
Non-RPP Class B*	E	3,635,293	kwh	12.7%

*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.

GA Billing Rate

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

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

Analysis of Expected GA Amount

Year	2019								
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)	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	385,754	-	-	385,754	0.06741	\$ 26,004	0.08092	\$ 31,215	\$ 5,212
February	400,185	-	-	400,185	0.09657	\$ 38,646	0.08812	\$ 35,264	\$ (3,382)
March	357,768	-	-	357,768	0.08105	\$ 28,937	0.08041	\$ 28,768	\$ (169)
April	288,752	-	-	288,752	0.08129	\$ 23,473	0.12333	\$ 35,612	\$ 12,139
May	238,900	-	-	238,900	0.12860	\$ 30,723	0.12604	\$ 30,111	\$ (612)
June	226,747	-	-	226,747	0.12444	\$ 28,216	0.13728	\$ 31,128	\$ 2,911
July	259,429	-	-	259,429	0.13527	\$ 35,093	0.09645	\$ 25,022	\$ (10,071)
August	308,231	-	-	308,231	0.07211	\$ 22,227	0.12607	\$ 38,859	\$ 16,632
September	318,887	-	-	318,887	0.12934	\$ 41,245	0.12263	\$ 39,105	\$ (2,140)
October	328,516	-	-	328,516	0.17878	\$ 58,732	0.13680	\$ 44,941	\$ (13,791)
November	391,996	-	-	391,996	0.10727	\$ 42,049	0.09953	\$ 39,015	\$ (3,034)
December	394,811	-	-	394,811	0.08569	\$ 33,831	0.09321	\$ 36,800	\$ 2,969
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	3,839,976	-	-	3,839,976		\$ 409,235		\$ 415,841	\$ 6,605

Calculated Loss Factor	1.0728
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0749
Difference	-0.0021

2016 to 2018 which were filed as part of previous applications are also presented in the excel version of the GA workform and at Appendix X

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1 **7.7 CAPACITY BASED RECOVERY**

2 CHEI is proposing to dispose of Account 1580 sub-account CBR Class B in accordance
3 with the OEB's CBR Accounting Guidance. As an embedded distributor, CHEI confirms that
4 it is not charged CBR but in accordance with instructions from Board Staff in previous
5 applications, CHEI does calculate its CBR balances and tracks in in its subaccount.

6

7 **7.8 DISPOSITION OF LRAMVA**

8 As a result of the Minister of Energy, Northern Development and Mines' directive on
9 March 20, 2019, the IESO's Conservation First Framework (CFF) was revoked and all
10 electricity CDM activity for 2019 and 2020 was centralized and administered by the IESO.

11 Given the timing of the announcement and impact on CHEI's plans, targets, and
12 contractual agreement, CHEI has opted not to seek any disposal of loss revenues related
13 to 2019 conservation savings in this application.

14 CHEI confirms that it disposed of its LRAM balances up to 2018 in its 2020 IRM application
15 using the IESO's final release of its verified results.

16

Revised September 23, 2020

1 **8. TAX CHANGE**

2 Cooperative Hydro Embrun has completed worksheets 8 of the IRM model which resulted
3 in a tax change of \$269 from the tax rates embedded in its OEB 2018 Board Approved
4 base rate. Since the amount is nil, no further action is required.

5

Revised September 23, 2020

9. ICM/ACM/Z-FACTOR

Cooperative Hydro Embrun 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.

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

10. REGULATORY RETURN ON EQUITY - OFF RAMP

CHEI's current distribution rates were rebased and approved by the OEB in 2018 and included an expected (deemed) regulatory return on equity of 9.00%. The OEB allows a distributor to earn within +/- 3% of the expected return on equity. The actual return on equity for 2018 is 8.12% which indicates an marginal underearning when compared to the Board Approved 2018 rate of return. the utility will maintain its profitability at the approved level going forward.

Table 8- Return on Equity Table

	2018BA	2019
Achieved ROE	9.00	10.03
Deemed ROE	9.00	9.00
Difference	0.00	1.03

CHEI notes that its earnings are not in excess of the dead band of 300 basis points. ²CHEI's actual ROE for 2018 shows an under-earning in comparison to the deemed ROE of 9% established as part of the utility's 2018 Cost of Service application.

11. CURRENT TARIFF SHEET

² 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

Revised September 23, 2020

1 Cooperative Hydro Embrun current tariff sheets are provided in Appendix 1.

2

Revised September 23, 2020

12. PROPOSED TARIFF SHEET

The proposed tariff sheets generated by the 2021 IRM Rate Generator are provided in the Appendix 2.

13. BILL IMPACT

CHEI has opted to recalculate its 10th percentile on a bi-annual basis. The reason being that the report is produced by a third party and comes at substantial cost for a small utility. Given that the customer composition and count has not materially changed since the utility submitted its 2020 rate application, the percentile remains the same as it did in 2018. CHEI will update its 10th percentile in its next application which will more appropriately reflect the impacts of Covid-19.

The table below shows the bill impacts. The bill impacts are calculated based on the dollar change in Sub-Total C – Delivery divided by the total bill before tax at current rates. The 10% percentile was calculated in the following manner:

- 1) The utility produced a report for a recent month which included Residential Customer Number and their Monthly Consumptions. In this case, CHEI opted to choose May of 2019 as May is generally a month where the weather is mild and not subject to extreme cold or warm days.
- 2) The report was then sorted by lowest to highest consumption.
- 3) Less than 100kWh monthly consumption was removed from the file.
- 4) The utility then calculates the 10th percentile by taking 10% of the customer count (or number of records in the report), (e.g., 200 customers = 200)
- 5) The utility then established that the record in questions produced consumption of 234 kWh/month which in turn became the “ceiling” for the lowest 10th percentile.
- 6) The file used to calculate the 10th percentile is attached for your review.

The total residential bill impact for the 10th percentile level of 234 kWh is 5.24%. The residential bill impact for the standard 750kWh is 0.69%. Detailed bill impacts for each rate class are provided in Appendix 3

With the exception of the GS<50, which uses the typical 2000 kWh/month, the other classes were calculated using a rounded monthly average consumption.

Revised September 23, 2020

- 1 Rate Mitigation: CHEI confirms that none of the bill impacts for its classes exceed 10% as
- 2 such no rate mitigation plan is required at this time.

3 **Table 9– Summary of Bill Impacts**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL - RPP	kWh	\$0.14	0.39%	-\$5.26	-10.72%	-\$5.90	-9.78%	-\$4.79	-3.69%
GS LESS THAN 50 KW - RPP	kWh	-\$1.76	-2.86%	-\$16.56	-18.08%	-\$18.28	-15.43%	-\$14.84	-4.77%
GS 50 to 4,999 kW - Non-RPP (Retailer)	kW	\$12.03	2.35%	-\$109.35	-18.49%	-\$134.46	-13.50%	-\$151.94	-2.25%
USL - Non-RPP (Retailer)	kWh	\$0.12	2.00%	-\$2.88	-23.57%	-\$3.22	-18.33%	-\$3.64	-4.36%
STREET LIGHTING - Non-RPP (Other)	kW	\$56.95	2.64%	-\$17.95	-0.82%	-\$29.45	-1.24%	-\$33.28	-0.42%
RESIDENTIAL - RPP	kWh	\$0.40	1.09%	-\$1.28	-3.12%	-\$1.48	-3.33%	-\$1.20	-1.96%
RESIDENTIAL - Non-RPP (Retailer)	kWh	\$0.14	0.39%	-\$4.58	-9.36%	-\$5.22	-8.68%	-\$5.90	-3.15%
RESIDENTIAL - Non-RPP (Retailer)	kWh	\$0.40	1.09%	-\$1.07	-2.61%	-\$1.27	-2.86%	-\$1.44	-1.64%

4

5

6

7

Revised September 23, 2020

1 **14.CERTIFICATION OF EVIDENCE**

2 As General Manager of Cooperative Hydro Embrun Inc. I certify that, to the best of my
3 knowledge, the evidence filed in the herein Incentive Rate-Setting Application is accurate,
4 complete, and consistent with the requirements of the Chapter 3 Filing Requirements for
5 Electricity Distribution Rate Applications as revised on July 12, 2019. I also confirm that
6 internal controls and processes are in place for the preparation, review, verification and
7 oversight of any account balances that are being requested for disposal.

8

9 Respectfully submitted,

10 *Original Signed by:*

11 Benoit Lamarche

12 Coopérative Hydro Embrun

13 821 Notre Dame Rue, Embrun, ON

14 (613) 443-5110

1 **15.APPENDICES**

2

Appendix 1	Current Tariff Sheet
Appendix 2	Proposed Tariff Sheet
Appendix 3	Bill Impacts
Appendix 4	2018 RRWF
Appendix 5	PDF of IRM Rate Generator
Appendix 6	PDF of GA Workform

3

1

Appendix 1 2020 Current Tariff Sheet⁴³

⁴³MFR - Current tariff sheet, PDF

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2019-0028

DATED: December 12, 2019

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0028

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	36.63
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$	0.21
Low Voltage Service Rate	\$/kWh	0.0033
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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EB-2019-0028

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.86
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0183
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	0.0010
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

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

Cooperative Hydro Embrun Inc.
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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	190.51
Distribution Volumetric Rate	\$/kW	4.0488
Low Voltage Service Rate	\$/kW	1.0823
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.2309
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)

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Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.0696
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kW	(0.0318)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.0596)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7849
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2761

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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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 (per customer)	\$	21.91
Distribution Volumetric Rate	\$/kWh	0.0150
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0024
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	(0.0001)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

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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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, 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. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 (per connection)	\$	2.31
Distribution Volumetric Rate	\$/kW	20.9565
Low Voltage Service Rate	\$/kW	0.8367
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.3068
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.0832
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kW	(0.1225)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.2041)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1004
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7596

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

Cooperative Hydro Embrun Inc.
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EB-2019-0028

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	10.00
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Cooperative Hydro Embrun Inc.
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EB-2019-0028

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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.

No 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	25.00
Reconnection at meter - after regular hours	\$	50.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after hours	\$	415.00

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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EB-2019-0028

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	102.00
Monthly fixed charge, per retailer	\$	40.80
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)	\$	4.08
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)	\$	2.04

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	1.0749
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0650

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Appendix 2 2021 Proposed Tariff Sheet

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0011

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	37.36
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0033
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0011

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	22.30
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0187
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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EB-2020-0011

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	194.32
Distribution Volumetric Rate	\$/kW	4.1298
Low Voltage Service Rate	\$/kW	1.0823
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	(1.6577)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6229

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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EB-2020-0011
2.1243

Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kW

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

Cooperative Hydro Embrun Inc.
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 (per customer)	\$	22.35
Distribution Volumetric Rate	\$/kWh	0.0153
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

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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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, 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. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 (per connection)	\$	2.36
Distribution Volumetric Rate	\$/kW	21.3756
Low Voltage Service Rate	\$/kW	0.8367
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	(1.8162)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9782
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6422

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

Cooperative Hydro Embrun Inc.
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EB-2020-0011

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	10.00
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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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.

No 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 Ontario Energy Board, and amendments thereto as approved by 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
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

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Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	25.00
Reconnection at meter - after regular hours	\$	50.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after hours	\$	415.00

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	45.39

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	104.04
Monthly fixed charge, per retailer	\$	41.62
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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EB-2020-0011

Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.16
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)	\$	2.08

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	1.0749
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.065

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Appendix 3 Bill Impacts

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION

RPP / Non-RPP: RPP

Consumption 750 kWh

Demand - kW

Current Loss Factor 1.0749

Proposed/Approved Loss Factor 1.0749

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.63	1	\$ 36.63	\$ 37.36	1	\$ 37.36	\$ 0.73	1.99%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ -	1	\$ -	\$ (0.21)	-100.00%
Volumetric Rate Riders	\$ 0.0005	750	\$ 0.38	\$ -	750	\$ -	\$ (0.38)	-100.00%
Sub-Total A (excluding pass through)			\$ 37.22			\$ 37.36	\$ 0.14	0.39%
Line Losses on Cost of Power	\$ 0.1280	56	\$ 7.19	\$ 0.1280	56	\$ 7.19	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0021	750	\$ 1.58	\$ 0.0051	750	\$ (3.83)	\$ (5.40)	-342.86%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0033	750	\$ 2.48	\$ 0.0033	750	\$ 2.48	\$ -	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)			\$ 49.03			\$ 43.77	\$ (5.26)	-10.72%
RTSR - Network	\$ 0.0075	806	\$ 6.05	\$ 0.0071	806	\$ 5.72	\$ (0.32)	-5.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	806	\$ 5.24	\$ 0.0061	806	\$ 4.92	\$ (0.32)	-6.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.31			\$ 54.41	\$ (5.90)	-9.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	806	\$ 2.74	\$ 0.0034	806	\$ 2.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	806	\$ 0.40	\$ 0.0005	806	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	480	\$ 61.44	\$ 0.1280	480	\$ 61.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	135	\$ 17.28	\$ 0.1280	135	\$ 17.28	\$ -	0.00%
TOU - On Peak	\$ 0.1280	135	\$ 17.28	\$ 0.1280	135	\$ 17.28	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 159.71			\$ 153.81	\$ (5.90)	-3.69%
HST	13%		\$ 20.76	13%		\$ 19.99	\$ (0.77)	-3.69%
Ontario Electricity Rebate	31.8%		\$ (50.79)	31.8%		\$ (48.91)	\$ 1.88	
Total Bill on TOU			\$ 129.68			\$ 124.89	\$ (4.79)	-3.69%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **2,000** kWh

Demand **-** kW

Current Loss Factor **1.0749**

Proposed/Approved Loss Factor **1.0749**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.86	1	\$ 21.86	\$ 22.30	1	\$ 22.30	\$ 0.44	2.01%
Distribution Volumetric Rate	\$ 0.0183	2000	\$ 36.60	\$ 0.0187	2000	\$ 37.40	\$ 0.80	2.19%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0015	2000	\$ 3.00	\$ -	2000	\$ -	\$ (3.00)	-100.00%
Sub-Total A (excluding pass through)			\$ 61.46			\$ 59.70	\$ (1.76)	-2.86%
Line Losses on Cost of Power	\$ 0.1280	150	\$ 19.17	\$ 0.1280	150	\$ 19.17	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	2,000	\$ 4.60	\$ 0.0051	2,000	\$ (10.20)	\$ (14.80)	-321.74%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0029	2,000	\$ 5.80	\$ 0.0029	2,000	\$ 5.80	\$ -	0.00%
Smart Meter Entry 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)			\$ 91.60			\$ 75.04	\$ (16.56)	-18.08%
RTSR - Network	\$ 0.0069	2,150	\$ 14.83	\$ 0.0065	2,150	\$ 13.97	\$ (0.86)	-5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0056	2,150	\$ 12.04	\$ 0.0052	2,150	\$ 11.18	\$ (0.86)	-7.14%
Sub-Total C - Delivery (including Sub-Total B)			\$ 118.48			\$ 100.20	\$ (18.28)	-15.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,150	\$ 7.31	\$ 0.0034	2,150	\$ 7.31	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,150	\$ 1.07	\$ 0.0005	2,150	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	1,280	\$ 163.84	\$ 0.1280	1,280	\$ 163.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	360	\$ 46.08	\$ 0.1280	360	\$ 46.08	\$ -	0.00%
TOU - On Peak	\$ 0.1280	360	\$ 46.08	\$ 0.1280	360	\$ 46.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 383.11			\$ 364.83	\$ (18.28)	-4.77%
HST	13%		\$ 49.80	13%		\$ 47.43	\$ (2.38)	-4.77%
Ontario Electricity Rebate	31.8%		\$ (121.83)	31.8%		\$ (116.02)	\$ 5.81	
Total Bill on TOU			\$ 311.09			\$ 296.24	\$ (14.84)	-4.77%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	33,000	kWh
Demand	80	kW
Current Loss Factor	1.0749	
Proposed/Approved Loss Factor	1.0749	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 190.51	1	\$ 190.51	\$ 194.32	1	\$ 194.32	\$ 3.81	2.00%
Distribution Volumetric Rate	\$ 4.0488	80	\$ 323.90	\$ 4.1298	80	\$ 330.38	\$ 6.48	2.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0218	80	\$ (1.74)	\$ -	80	\$ -	\$ 1.74	-100.00%
Sub-Total A (excluding pass through)			\$ 512.67			\$ 524.70	\$ 12.03	2.35%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 0.2309	80	\$ 18.47	-\$ 1.6577	80	\$ (132.62)	\$ (151.09)	-817.93%
CBR Class B Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0008	33,000	\$ (26.40)	\$ 0.0001	33,000	\$ 3.30	\$ 29.70	-112.50%
Low Voltage Service Charge	\$ 1.0823	80	\$ 86.58	\$ 1.0823	80	\$ 86.58	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 591.33			\$ 481.97	\$ (109.35)	-18.49%
RTSR - Network	\$ 2.7849	80	\$ 222.79	\$ 2.6229	80	\$ 209.83	\$ (12.96)	-5.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2761	80	\$ 182.09	\$ 2.1243	80	\$ 169.94	\$ (12.14)	-6.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 996.21			\$ 861.75	\$ (134.46)	-13.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	35,472	\$ 120.60	\$ 0.0034	35,472	\$ 120.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	35,472	\$ 17.74	\$ 0.0005	35,472	\$ 17.74	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	35,472	\$ 4,852.53	\$ 0.1368	35,472	\$ 4,852.53	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 5,987.07			\$ 5,852.62	\$ (134.46)	-2.25%
HST	13%		\$ 778.32	13%		\$ 760.84	\$ (17.48)	-2.25%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	-
Total Bill on Non-RPP Avg. Price			\$ 6,765.39			\$ 6,613.46	\$ (151.94)	-2.25%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	400	kWh
Demand	-	kW
Current Loss Factor	1.0749	
Proposed/Approved Loss Factor	1.0749	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.91		\$ -	\$ 22.35		\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0150	400	\$ 6.00	\$ 0.0153	400	\$ 6.12	\$ 0.12	2.00%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 6.00			\$ 6.12	\$ 0.12	2.00%
Line Losses on Cost of Power	\$ 0.1368	30	\$ 4.10	\$ 0.1368	30	\$ 4.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	400	\$ 0.96	\$ 0.0051	400	\$ (2.04)	\$ (3.00)	-312.50%
CBR Class B Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
GA Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0029	400	\$ 1.16	\$ 0.0029	400	\$ 1.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 12.22			\$ 9.34	\$ (2.88)	-23.57%
RTSR - Network	\$ 0.0069	430	\$ 2.97	\$ 0.0065	430	\$ 2.79	\$ (0.17)	-5.80%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0056	430	\$ 2.41	\$ 0.0052	430	\$ 2.24	\$ (0.17)	-7.14%
Sub-Total C - Delivery (including Sub-Total B)			\$ 17.59			\$ 14.37	\$ (3.22)	-18.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	430	\$ 1.46	\$ 0.0034	430	\$ 1.46	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	430	\$ 0.21	\$ 0.0005	430	\$ 0.21	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	400	\$ 54.72	\$ 0.1368	400	\$ 54.72	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 73.99			\$ 70.77	\$ (3.22)	-4.36%
HST 13%			\$ 9.62	13%		\$ 9.20	\$ (0.42)	-4.36%
Ontario Electricity Rebate 31.8%			\$ (23.53)	31.8%		\$ (22.50)		
Total Bill on Non-RPP Avg. Price			\$ 83.61			\$ 79.97	\$ (3.64)	-4.36%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	30,000	kWh
Demand	48	kW
Current Loss Factor	1.0749	
Proposed/Approved Loss Factor	1.0749	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.31	503	\$ 1,161.93	\$ 2.36	503	\$ 1,187.08	\$ 25.15	2.16%
Distribution Volumetric Rate	\$ 20.9565	48	\$ 1,005.91	\$ 21.3756	48	\$ 1,026.03	\$ 20.12	2.00%
Fixed Rate Riders	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.2434	48	\$ (11.68)	\$ -	48	\$ -	\$ 11.68	-100.00%
Sub-Total A (excluding pass through)			\$ 2,156.16			\$ 2,213.11	\$ 56.95	2.64%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 0.3068	48	\$ 14.73	-\$ 1.8162	48	\$ (87.18)	\$ (101.90)	-691.98%
CBR Class B Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0008	30,000	\$ (24.00)	\$ 0.0001	30,000	\$ 3.00	\$ 27.00	-112.50%
Low Voltage Service Charge	\$ 0.8367	48	\$ 40.16	\$ 0.8367	48	\$ 40.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,187.05			\$ 2,169.09	\$ (17.95)	-0.82%
RTSR - Network	\$ 2.1004	48	\$ 100.82	\$ 1.9782	48	\$ 94.95	\$ (5.87)	-5.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7596	48	\$ 84.46	\$ 1.6422	48	\$ 78.83	\$ (5.64)	-6.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,372.33			\$ 2,342.87	\$ (29.45)	-1.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	32,247	\$ 109.64	\$ 0.0034	32,247	\$ 109.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	32,247	\$ 16.12	\$ 0.0005	32,247	\$ 16.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	503	\$ 125.75	\$ 0.25	503	\$ 125.75	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1368	32,247	\$ 4,411.39	\$ 0.1368	32,247	\$ 4,411.39	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,035.23			\$ 7,005.77	\$ (29.45)	-0.42%
HST	13%		\$ 914.58	13%		\$ 910.75	\$ (3.83)	-0.42%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	-
Total Bill on Average IESO Wholesale Market Price			\$ 7,949.81			\$ 7,916.53	\$ (33.28)	-0.42%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION

RPP / Non-RPP: RPP

Consumption 234 kWh

Demand - kW

Current Loss Factor 1.0749

Proposed/Approved Loss Factor 1.0749

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.63	1	\$ 36.63	\$ 37.36	1	\$ 37.36	\$ 0.73	1.99%
Distribution Volumetric Rate	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ -	1	\$ -	\$ (0.21)	-100.00%
Volumetric Rate Riders	\$ 0.0005	234	\$ 0.12	\$ -	234	\$ -	\$ (0.12)	-100.00%
Sub-Total A (excluding pass through)			\$ 36.96			\$ 37.36	\$ 0.40	1.09%
Line Losses on Cost of Power	\$ 0.1280	18	\$ 2.24	\$ 0.1280	18	\$ 2.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0021	234	\$ 0.49	\$ 0.0051	234	\$ (1.19)	\$ (1.68)	-342.86%
CBR Class B Rate Riders	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
GA Rate Riders	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0033	234	\$ 0.77	\$ 0.0033	234	\$ 0.77	\$ -	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	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41.03			\$ 39.75	\$ (1.28)	-3.12%
RTSR - Network	\$ 0.0075	252	\$ 1.89	\$ 0.0071	252	\$ 1.79	\$ (0.10)	-5.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	252	\$ 1.63	\$ 0.0061	252	\$ 1.53	\$ (0.10)	-6.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44.56			\$ 43.07	\$ (1.48)	-3.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	252	\$ 0.86	\$ 0.0034	252	\$ 0.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	252	\$ 0.13	\$ 0.0005	252	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1280	150	\$ 19.17	\$ 0.1280	150	\$ 19.17	\$ -	0.00%
TOU - Mid Peak	\$ 0.1280	42	\$ 5.39	\$ 0.1280	42	\$ 5.39	\$ -	0.00%
TOU - On Peak	\$ 0.1280	42	\$ 5.39	\$ 0.1280	42	\$ 5.39	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 75.74			\$ 74.26	\$ (1.48)	-1.96%
HST	13%		\$ 9.85	13%		\$ 9.65	\$ (0.19)	-1.96%
Ontario Electricity Rebate	31.8%		\$ (24.08)	31.8%		\$ (23.61)	\$ 0.47	
Total Bill on TOU			\$ 61.50			\$ 60.30	\$ (1.20)	-1.96%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0749	
Proposed/Approved Loss Factor	1.0749	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.63	1	\$ 36.63	\$ 37.36	1	\$ 37.36	\$ 0.73	1.99%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ -	1	\$ -	\$ (0.21)	-100.00%
Volumetric Rate Riders	\$ 0.0005	750	\$ 0.38	\$ -	750	\$ -	\$ (0.38)	-100.00%
Sub-Total A (excluding pass through)			\$ 37.22			\$ 37.36	\$ 0.14	0.39%
Line Losses on Cost of Power	\$ 0.1368	56	\$ 7.68	\$ 0.1368	56	\$ 7.68	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0021	750	\$ 1.58	\$ 0.0051	750	\$ (3.83)	\$ (5.40)	-342.86%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ 0.0008	750	\$ (0.60)	\$ 0.0001	750	\$ 0.08	\$ 0.68	-112.50%
Low Voltage Service Charge	\$ 0.0033	750	\$ 2.48	\$ 0.0033	750	\$ 2.48	\$ -	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)			\$ 48.92			\$ 44.34	\$ (4.58)	-9.36%
RTSR - Network	\$ 0.0075	806	\$ 6.05	\$ 0.0071	806	\$ 5.72	\$ (0.32)	-5.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	806	\$ 5.24	\$ 0.0061	806	\$ 4.92	\$ (0.32)	-6.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.21			\$ 54.98	\$ (5.22)	-8.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	806	\$ 2.74	\$ 0.0034	806	\$ 2.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	806	\$ 0.40	\$ 0.0005	806	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	750	\$ 102.60	\$ 0.1368	750	\$ 102.60	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 165.95			\$ 160.73	\$ (5.22)	-3.15%
HST	13%		\$ 21.57	13%		\$ 20.89	\$ (0.68)	-3.15%
Ontario Electricity Rebate	31.8%		\$ (52.77)	31.8%		\$ (51.11)	\$ (1.66)	-3.15%
Total Bill on Non-RPP Avg. Price			\$ 187.52			\$ 181.62	\$ (5.90)	-3.15%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	234	kWh
Demand	-	kW
Current Loss Factor	1.0749	
Proposed/Approved Loss Factor	1.0749	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.63	1	\$ 36.63	\$ 37.36	1	\$ 37.36	\$ 0.73	1.99%
Distribution Volumetric Rate	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ -	1	\$ -	\$ (0.21)	-100.00%
Volumetric Rate Riders	\$ 0.0005	234	\$ 0.12	\$ -	234	\$ -	\$ (0.12)	-100.00%
Sub-Total A (excluding pass through)			\$ 36.96			\$ 37.36	\$ 0.40	1.09%
Line Losses on Cost of Power	\$ 0.1368	18	\$ 2.40	\$ 0.1368	18	\$ 2.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0021	234	\$ 0.49	\$ 0.0051	234	\$ (1.19)	\$ (1.68)	-342.86%
CBR Class B Rate Riders	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
GA Rate Riders	\$ 0.0008	234	\$ (0.19)	\$ 0.0001	234	\$ 0.02	\$ 0.21	-112.50%
Low Voltage Service Charge	\$ 0.0033	234	\$ 0.77	\$ 0.0033	234	\$ 0.77	\$ -	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	\$ -	234	\$ -	\$ -	234	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41.00			\$ 39.93	\$ (1.07)	-2.61%
RTSR - Network	\$ 0.0075	252	\$ 1.89	\$ 0.0071	252	\$ 1.79	\$ (0.10)	-5.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	252	\$ 1.63	\$ 0.0061	252	\$ 1.53	\$ (0.10)	-6.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44.52			\$ 43.25	\$ (1.27)	-2.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	252	\$ 0.86	\$ 0.0034	252	\$ 0.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	252	\$ 0.13	\$ 0.0005	252	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1368	234	\$ 32.01	\$ 0.1368	234	\$ 32.01	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 77.51			\$ 76.24	\$ (1.27)	-1.64%
HST	13%		\$ 10.08	13%		\$ 9.91	\$ (0.17)	-1.64%
Ontario Electricity Rebate	31.8%		\$ (24.65)	31.8%		\$ (24.25)	\$ (0.40)	-1.64%
Total Bill on Non-RPP Avg. Price			\$ 87.59			\$ 86.15	\$ (1.44)	-1.64%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

1

Appendix 4 2018 RRWF⁴⁴

2

3

⁴⁴ MFR - Supporting documentation (e.g. relevant past decisions, RRWF etc.)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

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Notes:

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



Revenue Requirement Workform (RRWF) for 2017 Filers

Data Input ⁽¹⁾

	Initial Application ⁽²⁾	Adjustments	Interrogatory Responses ⁽⁶⁾	Adjustments	Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$6,216,043		\$ 6,216,043	\$28,584	\$6,244,627
Accumulated Depreciation (average)	(\$1,881,045) ⁽⁵⁾		(\$1,881,045)	\$1,255	(\$1,879,790)
Allowance for Working Capital:					
Controllable Expenses	\$721,971		\$ 721,971	(\$40,000)	\$681,971
Cost of Power	\$4,209,043	(\$29,157)	\$ 4,179,886	(\$654,259)	\$3,525,627
Working Capital Rate (%)	7.50% ⁽⁹⁾		7.50% ⁽⁹⁾		7.50% ⁽⁹⁾
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$909,378	(\$12,708)	\$896,670	\$3,690	\$900,360
Distribution Revenue at Proposed Rates	\$1,107,885	(\$991)	\$1,106,895	(\$39,559)	\$1,067,336
Other Revenue:					
Specific Service Charges	\$20,041	\$869	\$20,910	\$0	\$20,910
Late Payment Charges	\$11,400	\$0	\$11,400	\$0	\$11,400
Other Distribution Revenue	(\$10,152)	\$0	(\$10,152)	\$0	(\$10,152)
Other Income and Deductions	\$7,500	\$0	\$7,500	\$0	\$7,500
Total Revenue Offsets	\$29,789 ⁽⁷⁾	(\$131)	\$29,658	\$0	\$29,658
Operating Expenses:					
OM+A Expenses	\$721,971		\$ 721,971	(\$40,000)	\$681,971
Depreciation/Amortization	\$165,121		\$ 165,121	(\$2,966)	\$162,155
Property taxes					
Other expenses					
3 Taxes/PILs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$138,995) ⁽³⁾		(\$138,995)		(\$141,277)
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$3,936		\$3,929		\$3,465
Income taxes (grossed up)	\$4,631		\$4,623		\$4,076
Federal tax (%)	10.50%		10.50%		10.50%
Provincial tax (%)	4.50%		4.50%		4.50%
Income Tax Credits					
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%		56.0%		56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾		4.0% ⁽⁸⁾		4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%		40.0%		40.0%
Preferred Shares Capitalization Ratio (%)					
	100.0%		100.0%		100.0%
Cost of Capital					
Long-term debt Cost Rate (%)	2.90%		2.90%		2.90%
Short-term debt Cost Rate (%)	1.76%		1.76%		2.29%
Common Equity Cost Rate (%)	8.78%		8.78%		9.00%
Preferred 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.



Revenue Requirement Workform (RRWF) for 2017 Filers

Rate Base and Working Capital

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$6,216,043	\$ -	\$6,216,043	\$28,584	\$6,244,627
2	Accumulated Depreciation (average) ⁽²⁾	(\$1,881,045)	\$ -	(\$1,881,045)	\$1,255	(\$1,879,790)
3	Net Fixed Assets (average) ⁽²⁾	\$4,334,999	\$ -	\$4,334,999	\$29,839	\$4,364,838
4	Allowance for Working Capital ⁽¹⁾	\$369,826	(\$2,187)	\$367,639	(\$52,069)	\$315,570
5	Total Rate Base	\$4,704,825	(\$2,187)	\$4,702,638	(\$22,230)	\$4,680,408

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$721,971	\$ -	\$721,971	(\$40,000)	\$681,971
7	Cost of Power	\$4,209,043	(\$29,157)	\$4,179,886	(\$654,259)	\$3,525,627
8	Working Capital Base	\$4,931,014	(\$29,157)	\$4,901,857	(\$694,259)	\$4,207,598
9	Working Capital Rate % ⁽¹⁾	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$369,826	(\$2,187)	\$367,639	(\$52,069)	\$315,570

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2017 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

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



Revenue Requirement Workform (RRWF) for 2017 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$1,107,885	(\$991)	\$1,106,895	(\$39,559)	\$1,067,336
2	Other Revenue ⁽¹⁾	\$28,789	\$869	\$29,658	\$ -	\$29,658
3	Total Operating Revenues	\$1,136,675	(\$122)	\$1,136,553	(\$39,559)	\$1,096,994
Operating Expenses:						
4	OM+A Expenses	\$721,971	\$ -	\$721,971	(\$40,000)	\$681,971
5	Depreciation/Amortization	\$165,121	\$ -	\$165,121	(\$2,966)	\$162,155
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$887,092	\$ -	\$887,092	(\$42,966)	\$844,126
10	Deemed Interest Expense	\$79,719	(\$37)	\$79,681	\$616	\$80,297
11	Total Expenses (lines 9 to 10)	\$966,811	(\$37)	\$966,774	(\$42,350)	\$924,423
12	Utility income before income taxes	\$169,864	(\$85)	\$169,779	\$2,792	\$172,571
13	Income taxes (grossed-up)	\$4,631	(\$8)	\$4,623	(\$546)	\$4,076
14	Utility net income	\$165,233	(\$77)	\$165,157	\$3,338	\$168,495

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$20,041	\$869	\$20,910	\$ -	\$20,910
	Late Payment Charges	\$11,400	\$ -	\$11,400	\$ -	\$11,400
	Other Distribution Revenue	(\$10,152)	\$ -	(\$10,152)	\$ -	(\$10,152)
	Other Income and Deductions	\$7,500	\$ -	\$7,500	\$ -	\$7,500
	Total Revenue Offsets	\$28,789	\$869	\$29,658	\$ -	\$29,658



Revenue Requirement Workform (RRWF) for 2017 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$165,233	\$165,157	\$168,495
2	Adjustments required to arrive at taxable utility income	(\$138,995)	(\$138,995)	(\$141,277)
3	Taxable income	\$26,239	\$26,162	\$27,218
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$3,936	\$3,929	\$3,465
6	Total taxes	\$3,936	\$3,929	\$3,465
7	Gross-up of Income Taxes	\$695	\$693	\$611
8	Grossed-up Income Taxes	\$4,631	\$4,623	\$4,076
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,631	\$4,623	\$4,076
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	10.50%	10.50%	10.50%
12	Provincial tax (%)	4.50%	4.50%	4.50%
13	Total tax rate (%)	15.00%	15.00%	15.00%

Notes



Revenue Requirement Workform (RRWF) for 2017 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Initial Application					
	Debt				
1	Long-term Debt	56.00%	\$2,634,702	2.90%	\$76,406
2	Short-term Debt	4.00%	\$188,193	1.76%	\$3,312
3	Total Debt	60.00%	\$2,822,895	2.82%	\$79,719
	Equity				
4	Common Equity	40.00%	\$1,881,930	8.78%	\$165,233
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,881,930	8.78%	\$165,233
7	Total	100.00%	\$4,704,825	5.21%	\$244,952
Interrogatory Responses					
	Debt				
1	Long-term Debt	56.00%	\$2,633,477	2.90%	\$76,371
2	Short-term Debt	4.00%	\$188,106	1.76%	\$3,311
3	Total Debt	60.00%	\$2,821,583	2.82%	\$79,681
	Equity				
4	Common Equity	40.00%	\$1,881,055	8.78%	\$165,157
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,881,055	8.78%	\$165,157
7	Total	100.00%	\$4,702,638	5.21%	\$244,838
Per Board Decision					
	Debt				
8	Long-term Debt	56.00%	\$2,621,028	2.90%	\$76,010
9	Short-term Debt	4.00%	\$187,216	2.29%	\$4,287
10	Total Debt	60.00%	\$2,808,245	2.86%	\$80,297
	Equity				
11	Common Equity	40.00%	\$1,872,163	9.00%	\$168,495
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$1,872,163	9.00%	\$168,495
14	Total	100.00%	\$4,680,408	5.32%	\$248,792

Notes



Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		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		\$228,090		\$241,884		\$191,647
2	Distribution Revenue	\$909,378	\$879,795	\$896,670	\$865,010	\$900,360	\$875,689
3	Other Operating Revenue Offsets - net	\$28,789	\$28,789	\$29,658	\$29,658	\$29,658	\$29,658
4	Total Revenue	<u>\$938,168</u>	<u>\$1,136,675</u>	<u>\$926,329</u>	<u>\$1,136,553</u>	<u>\$930,018</u>	<u>\$1,096,994</u>
5	Operating Expenses	\$887,092	\$887,092	\$887,092	\$887,092	\$844,126	\$844,126
6	Deemed Interest Expense	\$79,719	\$79,719	\$79,681	\$79,681	\$80,297	\$80,297
8	Total Cost and Expenses	<u>\$966,811</u>	<u>\$966,811</u>	<u>\$966,774</u>	<u>\$966,774</u>	<u>\$924,423</u>	<u>\$924,423</u>
9	Utility Income Before Income Taxes	<u>(\$28,643)</u>	\$169,864	<u>(\$40,445)</u>	\$169,779	\$5,595	\$172,571
10	Tax Adjustments to Accounting Income per 2013 PILs model	<u>(\$138,995)</u>	<u>(\$138,995)</u>	<u>(\$138,995)</u>	<u>(\$138,995)</u>	<u>(\$141,277)</u>	<u>(\$141,277)</u>
11	Taxable Income	<u>(\$167,638)</u>	\$30,869	<u>(\$179,440)</u>	\$30,785	<u>(\$135,682)</u>	\$31,294
12	Income Tax Rate	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
13	Income Tax on Taxable Income	\$ -	\$4,630	\$ -	\$4,618	\$ -	\$4,694
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	<u>(\$28,643)</u>	<u>\$165,233</u>	<u>(\$40,445)</u>	<u>\$165,157</u>	<u>\$5,595</u>	<u>\$168,495</u>
16	Utility Rate Base	\$4,704,825	\$4,704,825	\$4,702,638	\$4,702,638	\$4,680,408	\$4,680,408
17	Deemed Equity Portion of Rate Base	\$1,881,930	\$1,881,930	\$1,881,055	\$1,881,055	\$1,872,163	\$1,872,163
18	Income/(Equity Portion of Rate Base)	-1.52%	8.78%	-2.15%	8.78%	0.30%	9.00%
19	Target Return - Equity on Rate Base	8.78%	8.78%	8.78%	8.78%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-10.30%	0.00%	-10.93%	0.00%	-8.70%	0.00%
21	Indicated Rate of Return	1.09%	5.21%	0.83%	5.21%	1.84%	5.32%
22	Requested Rate of Return on Rate Base	5.21%	5.21%	5.21%	5.21%	5.32%	5.32%
23	Deficiency/Sufficiency in Rate of Return	-4.12%	0.00%	-4.37%	0.00%	-3.48%	0.00%
24	Target Return on Equity	\$165,233	\$165,233	\$165,157	\$165,157	\$168,495	\$168,495
25	Revenue Deficiency/(Sufficiency)	\$193,876	(\$0)	\$205,602	(\$0)	\$162,900	\$0
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$228,090</u> ⁽¹⁾		<u>\$241,884</u> ⁽¹⁾		<u>\$191,647</u> ⁽¹⁾	

Notes:

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



Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$721,971	\$721,971	\$681,971
2	Amortization/Depreciation	\$165,121	\$165,121	\$162,155
3	Property Taxes	\$ -		
5	Income Taxes (Grossed up)	\$4,631	\$4,623	\$4,076
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$79,719	\$79,681	\$80,297
	Return on Deemed Equity	\$165,233	\$165,157	\$168,495
8	Service Revenue Requirement (before Revenues)	<u>\$1,136,675</u>	<u>\$1,136,553</u>	<u>\$1,096,994</u>
9	Revenue Offsets	\$29,789	\$29,658	\$29,658
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$1,106,886</u>	<u>\$1,106,895</u>	<u>\$1,067,336</u>
11	Distribution revenue	\$1,107,885	\$1,106,895	\$1,067,336
12	Other revenue	\$28,789	\$29,658	\$29,658
13	Total revenue	<u>\$1,136,675</u>	<u>\$1,136,553</u>	<u>\$1,096,994</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$0)</u> ⁽¹⁾	<u>(\$0)</u> ⁽¹⁾	<u>\$0</u> ⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$1,136,675	\$1,136,553	(\$0)	\$1,096,994	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$228,090	\$241,884	\$0	\$191,647	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$1,106,886	\$1,106,895	\$0	\$1,067,336	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$198,507	\$210,224	\$0	\$166,976	(\$1)

Notes

- (1) Line 11 - Line 8
- (2) Percentage Change Relative to Initial Application

Revenue Requirement Workform (RRWF) for 2017 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 and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:		Per Board Decision								
Customer Class		Initial Application			Interrogatory Responses			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	2,100	21,616,344	-	2,100	20,643,494	-	2,100	21,429,449	-
2	General Service < 50 kW	172	5,043,563	-	172	4,817,525	-	172	4,515,363	-
3	General Service > 50 to 4999 kW	9	2,827,501	12,736	9	3,483,591	12,163	9	3,657,814	12,771
4	Unmetered Scattered Load	17	82,127	-	17	78,431	-	17	82,356	-
5	Street Lighting	530	393,969	603	530	197,134	576	530	207,000	605
6	other	-	-	-	-	-	-	-	-	-
7	other	-	-	-	-	-	-	-	-	-
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
Total		2,828	29,963,504	13,339	2,828	29,220,175	12,739	2,828	29,891,982	13,376

Notes:

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

Revenue Requirement Workform (RRWF) for 2017 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: *Per Board Decision*

A) Allocated Costs

Name of Customer Class ⁽³⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
From Sheet 10. Load Forecast				
(7A)				
1 Residential	\$ 687,249	77.36%	\$ 892,262	81.34%
2 General Service < 50 kW	\$ 107,690	12.12%	\$ 114,604	10.45%
3 General Service > 50 to 4999 kW	\$ 69,528	7.83%	\$ 58,565	5.34%
4 Unmetered Scattered Load	\$ 5,498	0.62%	\$ 4,749	0.43%
5 Street Lighting	\$ 18,461	2.08%	\$ 26,813	2.44%
6 other				
7 other				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 888,426	100.00%	\$ 1,096,994	100.00%
			\$ 1,096,994.35	

- (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	\$ 869,597	\$ 836,239	\$ 839,227	\$ 22,698
2 General Service < 50 kW	\$ 108,608	\$ 123,047	\$ 123,109	\$ 5,970
3 General Service > 50 to 4999 kW	\$ 58,065	\$ 81,487	\$ 75,673	\$ 462
4 Unmetered Scattered Load	\$ 4,642	\$ 5,772	\$ 5,613	\$ 109
5 Street Lighting	\$ 26,424	\$ 20,792	\$ 23,713	\$ 419
6 other				
7 other				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 1,067,336	\$ 1,067,336	\$ 1,067,336	\$ 29,658

- (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: 2014 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1 Residential	107.00%	96.27%	96.60%	85 - 115
2 General Service < 50 kW	88.00%	112.58%	112.63%	85 - 115
3 General Service > 50 to 4999 kW	103.00%	139.93%	130.00%	80 - 120
4 Unmetered Scattered Load	70.00%	123.82%	120.49%	80 - 120
5 Street Lighting	70.00%	79.11%	90.00%	80 - 120
6 other				80 - 120
7 other				80 - 120
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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		
	2018	2019	2020	
1 Residential	96.60%	96.60%	96.60%	85 - 115
2 General Service < 50 kW	112.63%	112.63%	112.63%	85 - 115
3 General Service > 50 to 4999 kW	130.00%	130.00%	130.00%	80 - 120
4 Unmetered Scattered Load	120.49%	120.49%	120.49%	80 - 120
5 Street Lighting	90.00%	90.00%	90.00%	80 - 120
6 other				80 - 120
7 other				80 - 120
8				
9				
10				
11				
12				
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19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2017 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 2018 and 2019 Price Cap IR models, as necessary. For 2018 and 2019, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2017 (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 2017 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	2,100
kWh	21,429,449

Proposed Residential Class Specific Revenue Requirement ¹	\$ 839,227.13
--	---------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	21.87
Distribution Volumetric Rate (\$/kWh)	0.0072

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	21.87	2,100	\$ 551,124.00	78.13%
Variable	0.0072	21,429,449	\$ 154,292.03	21.87%
TOTAL	-	-	\$ 705,416.03	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	4
--	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 655,667.28	26.02	\$ 655,704.00
Variable	\$ 183,559.85	0.0086	\$ 184,293.26
TOTAL	\$ 839,227.13	-	\$ 839,997.26

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	83.60%	\$ 701,557.24	27.84	\$ 701,568.00
Variable	16.40%	\$ 137,669.89	0.0064	\$ 137,148.47
TOTAL	-	\$ 839,227.13	-	\$ 838,716.47

Checks ³	
Change in Fixed Rate	\$ 1.82
Difference Between Revenues @ Proposed Rates and Class Specific	(\$510.66)
	-0.06%

Notes:

Revenue Requirement Workform (RRWF) for 2017 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric 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:		Per Board Decision															
Customer and Load Forecast					Class Allocated Revenues			Fixed / Variable Splits ²		Transformer Ownership Allowance ¹ (\$)	Distribution Rates				Revenue Reconciliation		
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Rate	No. of decimals	Rate	No. of decimals	MSC Revenues	Volumetric revenues	Revenues less Transformer Ownership Allowance	
From sheet 10. Load Forecast					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Percentage to be entered as a fraction between 0 and 1			Monthly Service Charge		Volumetric Rate				
1 Residential	kWh	2,100	21,429,449	-	\$ 839,227	\$ 701,568	\$ 137,659	83.60%	16.40%	\$27.84	2	\$0.00642 /kWh	5	\$ 701,568.00	\$ 137,577.0636	\$ 839,145.06	
2 General Service < 50 kW	kWh	172	4,515,363	-	\$ 123,109	\$ 43,600	\$ 79,510	35.42%	64.58%	\$21.11		\$0.01761 /kWh		\$ 43,599.63	\$ 79,515.5395	\$ 123,115.17	
3 General Service > 50 to 4999 kW	kW	9	3,657,814	12,771	\$ 75,673	\$ 21,541	\$ 54,133	28.47%	71.53%	\$199.45		\$4.23869 /kW		\$ 21,540.60	\$ 54,132.7631	\$ 75,673.36	
4 Unmetered Scattered Load	kWh	17	82,356	-	\$ 5,613	\$ 4,416	\$ 1,198	78.67%	21.33%	\$21.16		\$0.01454 /kWh		\$ 4,415.87	\$ 1,197.4633	\$ 5,613.33	
5 Street Lighting	kW	530	207,000	605	\$ 23,713	\$ 12,710	\$ 11,002	53.60%	46.40%	\$2.00		\$18.18568 /kW		\$ 12,710.27	\$ 11,002.3364	\$ 23,712.60	
6 other		-	-	-										\$ -	\$ -	\$ -	
7 other		-	-	-										\$ -	\$ -	\$ -	
8		-	-	-										\$ -	\$ -	\$ -	
9		-	-	-										\$ -	\$ -	\$ -	
10		-	-	-										\$ -	\$ -	\$ -	
11		-	-	-										\$ -	\$ -	\$ -	
12		-	-	-										\$ -	\$ -	\$ -	
13		-	-	-										\$ -	\$ -	\$ -	
14		-	-	-										\$ -	\$ -	\$ -	
15		-	-	-										\$ -	\$ -	\$ -	
16		-	-	-										\$ -	\$ -	\$ -	
17		-	-	-										\$ -	\$ -	\$ -	
18		-	-	-										\$ -	\$ -	\$ -	
19		-	-	-										\$ -	\$ -	\$ -	
20		-	-	-										\$ -	\$ -	\$ -	
Total Transformer Ownership Allowance										\$ -							
													Total Distribution Revenues			\$ 1,067,259.52	
													Base Revenue Requirement			\$ 1,067,335.90	
													Difference			-\$ 76.38	
													% Difference			-0.007%	

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 calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Revenue Requirement Workform (RRWF) for 2017 Filers

Tracking Form

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

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

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

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

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 244,952	5.21%	\$ 4,704,825	\$ 4,931,014	\$ 369,826	\$ 165,121	\$ 4,630	\$ 721,971	\$ 1,136,675	\$ 28,789	\$ 1,107,885	\$ 228,090
1	Updates to the LF	\$ 244,522	5.21%	\$ 4,696,568	\$ 4,820,916	\$ 361,569	\$ 165,121	\$ 4,579	\$ 721,971	\$ 1,136,194	\$ 28,789	\$ 1,107,404	\$ 242,535

1

Appendix 5 2020 PDF of IRM Generator⁴⁵

2

CHEI notes has been unable to print the IRM model to PDF. As such, the utility requests an exemption from this particular filing requirement.

⁴⁵ MFR - Completed Rate Generator Model and supplementary work forms, Excel and PDF

1

Appendix 5 2020 PDF of GA Workform

2

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	27,599,409	kWh	100%
RPP	A	23,794,366	kWh	86.2%
Non-RPP	B = D+E	3,805,043	kWh	13.8%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	3,805,043	kWh	13.8%

*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 same GA rate is used to bill all customer classes. If not, please provide further details

Yes

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	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	446240	-	-	446,240	0.06687	\$ 29,840	0.08227	\$ 36,712	\$ 6,872	
February	376100	-	-	376,100	0.10559	\$ 39,712	0.08639	\$ 32,491	\$ (7,221)	
March	402304	-	-	402,304	0.08409	\$ 33,830	0.07135	\$ 28,704	\$ (5,125)	
April	287234	-	-	287,234	0.06874	\$ 19,744	0.10778	\$ 30,958	\$ 11,214	
May	209105	-	-	209,105	0.10623	\$ 22,213	0.12307	\$ 25,735	\$ 3,521	
June	255953	-	-	255,953	0.11954	\$ 30,597	0.11848	\$ 30,325	\$ (271)	
July	245123	-	-	245,123	0.10652	\$ 26,111	0.11280	\$ 27,650	\$ 1,539	
August	317199	-	-	317,199	0.11500	\$ 36,478	0.10109	\$ 32,066	\$ (4,412)	
September	325884	-	-	325,884	0.12739	\$ 41,514	0.08864	\$ 28,886	\$ (12,628)	
October	322231	-	-	322,231	0.10212	\$ 32,906	0.12563	\$ 40,482	\$ 7,576	
November	474805	-	-	474,805	0.11164	\$ 53,007	0.09704	\$ 46,075	\$ (6,932)	
December	425726	-	-	425,726	0.08391	\$ 35,723	0.09207	\$ 39,197	\$ 3,474	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	4,087,904	-	-	4,087,904		\$ 401,675		\$ 399,281	\$ (2,394)	

Calculated Loss Factor 1.0743
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0663
 Difference 0.0080

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

CHEI does not use the "unbilled" method on a monthly basis. CHEI bills once they have the actual amounts of consumption.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 2,018		Principal Adjustment on DVA Continuity Schedule
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			If "no", please provide an explanation
1b CT 148 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 Line loss included in the global adjustment paid relating to non-RPP customers	-\$ 1,078	Global adjustment paid was calculated by Hydro One with kWhs higher than the adjusted usage. As such, the difference was prorated between RPP and non-RPP customers.	No

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ 940
Net Change in Expected GA Balance in the Year Per Analysis	\$ (2,394)
Unresolved Difference	\$ 3,334
Unresolved Difference as % of Expected GA Payments to IESO	0.8%

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	29,345,468	kWh	100%
RPP	A	24,452,290	kWh	83.3%
Non-RPP	B = D+E	3,893,178	kWh	13.3%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	3,893,178	kWh	13.3%

*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

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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

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	428,357	-	-	428,357	0.08777	\$ 37,597	0.06736	\$ 28,854	\$ (8,743)	
February	392,257	-	-	392,257	0.07333	\$ 28,764	0.08167	\$ 32,036	\$ 3,271	
March	382,310	-	-	382,310	0.07877	\$ 30,115	0.09481	\$ 36,247	\$ 6,132	
April	339,461	-	-	339,461	0.09810	\$ 33,301	0.09959	\$ 33,807	\$ 506	
May	274,372	-	-	274,372	0.09392	\$ 25,769	0.10793	\$ 29,613	\$ 3,844	
June	262,371	-	-	262,371	0.13336	\$ 34,990	0.11896	\$ 31,212	\$ (3,778)	
July	277,631	-	-	277,631	0.08502	\$ 23,604	0.07737	\$ 21,480	\$ (2,124)	
August	336,082	-	-	336,082	0.07790	\$ 26,181	0.07490	\$ 25,173	\$ (1,008)	
September	327,167	-	-	327,167	0.08424	\$ 27,561	0.08584	\$ 28,084	\$ 523	
October	345,683	-	-	345,683	0.08921	\$ 30,838	0.12059	\$ 41,686	\$ 10,848	
November	386,819	-	-	386,819	0.12235	\$ 47,327	0.09855	\$ 38,121	\$ (9,206)	
December	387,714	-	-	387,714	0.09198	\$ 35,662	0.07404	\$ 28,706	\$ (6,956)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	4,140,224	-	-	4,140,224		\$ 381,709		\$ 375,018	\$ (6,690)	

Calculated Loss Factor 1.0635
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0749
 Difference -0.0114

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

CHEI does not use the "unbilled" method on a monthly basis. CHEI bills once they have the actual amounts of consumption.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

The new loss factor which was based on an average of 2012 to 2016 did not initially reflect the 2018.

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (9,647)		Principal Adjustment on DVA Continuity Schedule
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
1b CT 148 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			

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ (9,647)
Net Change in Expected GA Balance in the Year Per Analysis	\$ (6,690)
Unresolved Difference	\$ (2,957)
Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.8%</u>

GA Analysis Workform

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

Year		2019		
Total Metered excluding WMP	C = A+B	26,622,487	kWh	100%
RPP	A	24,987,194	kWh	87.3%
Non-RPP	B = D+E	3,635,293	kWh	12.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	3,635,293	kWh	12.7%

*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.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

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	2019									
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	385,754	-	-	385,754	0.06741	\$ 26,004	0.08092	\$ 31,215	\$ 5,212	
February	400,185	-	-	400,185	0.09657	\$ 38,646	0.08812	\$ 35,264	\$ (3,382)	
March	357,768	-	-	357,768	0.08105	\$ 28,997	0.08041	\$ 28,768	\$ (229)	
April	288,752	-	-	288,752	0.08129	\$ 23,473	0.12333	\$ 35,612	\$ 12,139	
May	238,900	-	-	238,900	0.12860	\$ 30,723	0.12604	\$ 30,111	\$ (612)	
June	226,747	-	-	226,747	0.12444	\$ 28,216	0.13728	\$ 31,128	\$ 2,911	
July	259,429	-	-	259,429	0.13527	\$ 35,093	0.09645	\$ 25,022	\$ (10,071)	
August	308,231	-	-	308,231	0.07211	\$ 22,227	0.12607	\$ 38,859	\$ 16,632	
September	318,887	-	-	318,887	0.12934	\$ 41,245	0.12263	\$ 39,105	\$ (2,140)	
October	328,516	-	-	328,516	0.17878	\$ 58,732	0.13680	\$ 44,941	\$ (13,791)	
November	391,996	-	-	391,996	0.10727	\$ 42,049	0.09953	\$ 39,015	\$ (3,034)	
December	394,811	-	-	394,811	0.08569	\$ 33,831	0.09321	\$ 36,800	\$ 2,969	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	3,899,976	-	-	3,899,976		\$ 409,235		\$ 415,841	\$ 6,605	

Calculated Loss Factor 1.0728
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0749
 Difference -0.0021

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

CHEI does not use the "unbilled" method on a monthly basis. CHEI bills once they have the actual amounts of consumption.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 8,134		Principal Adjustment on DVA Continuity Schedule
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
1b CT 148 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/unbilled to actual from load transfers			
3b Add difference between current year accrual/unbilled to actual from load transfers			
3 Significant prior period billing adjustments recorded in current year			
4 Differences in actual system losses and billed TLFs			
5 CT 2148 for prior period corrections			
6 Others as justified by distributor			
7			
8			
9			
10			

Note 6 Adjusted Net Change in Principal Balance in the GL	\$	8,134
Net Change in Expected GA Balance in the Year Per Analysis	\$	6,605
Unresolved Difference	\$	1,529
Unresolved Difference as % of Expected GA Payments to IESO		0.4%

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 7 Breakdown of principal adjustments included in last approved balance:

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference			

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference			

Note 8 Principal adjustment reconciliation in current application

- Notes**
- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
 - 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
 - 3) The "Variance RRR vs. 2019 Balance" column should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Reversal Principal Adjustments		-	
<i>Current year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Reversal Principal Adjustments		-	
<i>Current year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Reversal Principal Adjustments		-	
<i>Current year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Reversal Principal Adjustments		-	
<i>Current year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Reversal Principal Adjustments		-	
<i>Current year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Reversal Principal Adjustments		-	
<i>Current year principal adjustments</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	