Ontario Energy Board | Commission de l'énergie de l'Ontario

DECISION AND RATE ORDER

EB-2018-0087

CHAPLEAU PUBLIC UTILITIES CORPORATION

Application for electricity distribution rates beginning May 1, 2019

BEFORE: Emad Elsayed
Presiding Member

Robert Dodds
Vice Chair and Member

Cathy Spoel
Member

June 6, 2019

TABLE OF CONTENTS

1 INTRODUCTION AND SUMMARY

Chapleau Public Utilities Corporation (Chapleau Public Utilities) filed an application with the Ontario Energy Board (OEB) to change its electricity distribution rates effective May 1, 2019. Under section 78 of the *Ontario Energy Board Act, 1998*, a distributor must apply to the OEB to change the rates it charges its customers.

Chapleau Public Utilities provides electricity distribution services to approximately 1,200 customers in the Town of Chapleau.

Chapleau Public Utilities applied under the Price-Cap Incentive rate-setting (Price-Cap IR) option available under the *"Renewed Regulatory Framework for Electricity Distributors: a Performance Based Approach".*[1] Subsequently, the OEB issued the *Handbook for Utility Rate Applications*, which expanded the Renewed Regulatory Framework and provided three alternative rate-setting methods for electricity distributors: Price Cap IR, Custom Incentive Rate-setting and Annual Incentive Rate-setting Index. Under the Price-Cap IR option, a distributor's rates are determined on a cost of service basis for the first year, and adjusted mechanistically for the next four years through a price cap adjustment based on inflation and the OEB's assessment of the distributor's efficiency.

A settlement conference was held on April 17 and 18, 2019, which was attended by Chapleau Public Utilities and the only OEB-approved intervenor in this proceeding, the Vulnerable Energy Consumers Coalition (VECC). OEB staff also attended the conference and was approved by the OEB as a party in this proceeding.[2] Chapleau Public Utilities, VECC, and OEB staff are collectively called the parties. The parties filed a settlement proposal on May 24, 2019 setting out an agreement among all parties in this Decision and Rate Order. The parties reached a complete settlement on all issues on the OEB-approved issues list (Issues List).

Chapleau Public Utilities is part of the Fair Hydro Plan's Distribution Rate Protection (DRP) program, which caps the base distribution charge for certain residential customers for eight distributors in the province.[3] This tax-funded program has been in

[1] *Report of the Board: A Renewed Regulatory Framework for Electricity Distributors: a Performance Based Approach*, October 18, 2012
[2] As per Procedural Order No. 2 issued on March 21, 2019, the OEB determined that OEB staff will be a party to the Settlement Conference and any settlement proposal arising from the Settlement Conference.
[3] O Reg. 198/17, s.2.

effect since July 2017 and the current monthly distribution charge is capped at $36.86. If there is a change to the DRP cap as of July 1, 2019 there could be further bill impacts for residential customers.

On April 6, 2019, Chapleau Public Utilities filed an application[4] for leave to amalgamate with its affiliate, Chapleau Energy Services Corporation. The amalgamation application is described further in Section 3 below.

The OEB accepts the settlement proposal and the resulting rates. The approved Tariff of Rates and Charges is in Schedule B to this Decision and Rate Order.

The settlement proposal sets the 2019 base revenue requirement at $971,796, which is a $33,024 reduction from the originally applied for amount of $1,004,820. For a typical residential customer with a monthly consumption of 750 kWh, the total bill impact under the settlement proposal is a decrease of $0.58 per month before taxes or 0.52%. The residential customer bill impacts include the base distribution charge cap under the DRP program.

[4] EB-2019-0135

2 THE PROCESS

Chapleau Public Utilities filed an application on August 31, 2018, which was updated on November 26, 2018. The OEB issued a Notice of Application on January 11, 2019, inviting parties to apply for intervenor status. VECC was granted intervenor status and cost award eligibility. OEB staff also participated in this proceeding.

A community meeting was held on February 5, 2019 in Chapleau. OEB staff (via webinar) and Chapleau Public Utilities made presentations to customers describing the rate setting process and the application. Customers were given the opportunity to ask questions and provide comments, which were summarized and added to the record of this proceeding. Customer comments were taken into consideration during the evaluation of the application by the OEB.

The OEB issued Procedural Order No. 1 and Procedural Order No. 2 on February 7, 2019 and March 21, 2019, respectively. These orders established, among other things, the timetable for a written interrogatory discovery process and a settlement conference.

Chapleau Public Utilities filed the bulk of its interrogatory responses with the OEB on April 5, 2019, with the remainder filed by April 15, 2019.[5] The OEB approved the Issues List on April 12, 2019 and the settlement conference took place on April 17 and 18, 2019.

Procedural Order No. 3, issued on April 25, 2019, extended the May 1, 2019 deadline for making submissions with respect to the form of hearing to May 15, 2019. The OEB determined that such submissions would need to be filed only if a complete settlement proposal was not filed by that date. Procedural Order No. 4, issued on May 16, 2019, granted an extension for filing a settlement proposal to May 22, 2019 and a revised date for presentation of the settlement proposal.

The parties reached an agreement on all of the items on the Issues List and Chapleau Public Utilities filed a settlement proposal with the OEB on May 24, 2019 (see Schedule A attached).

[5] An updated Tariff Schedule and Bill Impact Model was not filed with the interrogatory responses, but was filed as part of the settlement proposal.

A presentation day for Chapleau Public Utilities to present the settlement proposal to the OEB was tentatively set for June 4, 2019, as per Procedural Order No. 4. After reviewing the settlement proposal, the OEB determined that the presentation is not required.[6]

[6] OEB Letter to Parties, May 30, 2019

3 DECISION ON THE ISSUES

The settlement proposal addressed all elements of the OEB's approved Issues List for this proceeding, and represented the parties' full settlement on all the issues.

Through the settlement process, the parties agreed to certain adjustments, including a reduction to Chapleau Public Utilities' proposed operations, maintenance, and administration costs. These adjustments resulted in an overall reduction to the base revenue requirement from that filed in the initial application.

The OEB accepts the settlement proposal attached as Schedule A to this Decision and Rate Order. The OEB finds that the outcomes from the settlement proposal result in just and reasonable rates. The OEB finds that the settlement proposal benefits consumers by mitigating the rate impact while allowing Chapleau Public Utilities the resources it needs to meet its system reliability and service quality objectives.

Rates will be both effective and implemented on June 1, 2019.

The OEB has the following specific comments on certain aspects of the settlement proposal.

- **Amalgamation**

The parties agreed that the settlement of the revenue requirement is based on ensuring that Chapleau Public Utilities has adequate resources to continue operating the utility, and not on an assumption that the amalgamation application (filed on April 6, 2019) will be approved by the OEB. The parties also acknowledged that the application for leave to amalgamate will be considered in a separate proceeding.[7]

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

The OEB finds the rates resulting from the settlement proposal reasonable, but makes no determination on the outcome of the amalgamation application which will be considered in a separate proceeding.

[7] EB-2019-0135

- **Distribution System Plan**

Chapleau Public Utilities' Distribution System Plan (DSP) articulates the need for a major voltage conversion project (i.e. 4 kV to 25 kV) planned outside the plan period (i.e. after the 2019-2023 plan period). The parties agreed that Chapleau Public Utilities will need to seek approval in a subsequent application to the OEB before this voltage conversion project is implemented.

In its next DSP, the parties also agreed that Chapleau Public Utilities will demonstrate how it is moving to a more condition-based strategy, rather than based primarily on asset age.

The OEB agrees with the parties and has determined that Chapleau Public Utilities will need to seek approval in a subsequent application to the OEB before the voltage conversion project is implemented, as well as demonstrate in its next DSP how it is moving to a more condition-based strategy.

- **Internal Review of Account 1588 and Account 1589**

The parties agreed that it is appropriate for Chapleau Public Utilities to perform a detailed internal review of Account 1588 and Account 1589, as well as its IESO RPP settlement processes, to ensure that the balances requested for disposition are accurate.[8] The parties also agreed that it is appropriate for Chapleau Public Utilities to request clearance of Account 1588 and Account 1589 at its next proceeding after its internal review has been completed and any changes to the balances should be explained when proposing disposition of these accounts.

The OEB expects Chapleau Public Utilities to perform this detailed internal review to ensure that the determination of the Account 1588 and Account 1589 account balances is consistent with OEB's February 21, 2019 accounting guidance.[9]

[8] The parties also noted that when Chapleau Public Utilities updates the Account 1588 and Account 1589 account balances, Chapleau Public Utilities should also refer to the OEB's *Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment* issued February 21, 2019.
[9] OEB letter, *Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment,* February 21, 2019.

4 IMPLEMENTATION

The new rates approved in this Decision and Rate Order are to be effective and implemented on June 1, 2019. Included in the settlement proposal, Chapleau Public Utilities filed tariff sheets and detailed supporting material, including all relevant calculations showing the impact of the implementation of the settlement on its approved revenue requirement, the allocation of the revenue requirement to its rate classes and the determination of the final rates and rate riders, including bill impacts.

The OEB also made some changes to the formatting on the tariff sheets attached to the settlement proposal in order to ensure consistency with the tariff sheets of other Ontario electricity distributors. The final approved Tariff of Rates and Charges are attached as Schedule B to this Decision and Rate Order.

VECC is eligible for cost awards in this proceeding. The OEB has made provision in this Decision and Rate Order for VECC to file its cost claim. The OEB will issue its cost awards decision after the following steps are completed.

5 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order are approved effective June 1, 2019. The Tariff of Rates and Charges will apply to electricity consumed, or estimated to have been consumed, on and after June 1, 2019. Chapleau Public Utilities Corporation shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

2. The Vulnerable Energy Consumers Coalition shall submit its cost claim no later than **June 13, 2019**.

3. Chapleau Public Utilities Corporation shall file with the OEB and forward to the Vulnerable Energy Consumers Coalition any objection to the claimed cost no later than **June 24, 2019**.

4. The Vulnerable Energy Consumers Coalition shall file with the OEB and forward to Chapleau Public Utilities Corporation any response to any objection for the cost claim no later than **July 2, 2019**.

5. Chapleau Public Utilities Corporation shall pay the OEB’s costs incidental to this proceeding upon receipt of the OEB’s invoice.

DATED at Toronto **June 6, 2019**

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

SCHEDULE A – SETTLEMENT PROPOSAL

DECISION AND RATE ORDER

CHAPLEAU PUBLIC UTILITIES CORPORATION

EB-2018-0087

JUNE 6, 2019

Chapleau Public Utilities Corporation

2019 Cost of Service Application

Settlement Proposal

EB-2018-0087

Filed: May 22, 2019

Contents

LIST OF TABLES

LIST OF ATTACHMENTS

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

Note:

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

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

SETTLEMENT PROPOSAL

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

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

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

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

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

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

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

submissions needed to be filed only if a complete settlement proposal was not filed by that date.
On May 16, 2019, the OEB issued Procedural Order No. 4, which granted CPUC's requested extension of filing a settlement proposal to May 22, 2019.

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

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

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

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

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

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

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

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

According to the Practice Direction (p.4), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. Any such adjustments are specifically set out in the text of the Settlement Proposal.

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

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

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

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

SUMMARY

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

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

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

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

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

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

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

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

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

Table 1 - 2019 Revenue Requirement

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

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

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

***Table 2* - 2019 Bill Impact Summary**

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

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

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

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

RRF OUTCOMES

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

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

1 PLANNING

1.1 Capital

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

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

Full Settlement

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

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

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

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

Table 3 - 2019 Gross Capital Expenditures

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

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

1.2 OM&A

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

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

Full Settlement

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

Table 4 - **2019 Test Year OM&A Expenditures**

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

Evidence References

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

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2 REVENUE REQUIREMENT

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

Full Settlement

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

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

Table 5 - **2019 Revenue Requirement**

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

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

Evidence References

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

IR Responses

- N/A

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2.1.1 Cost of Capital

Full Settlement

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

***Table 6* - 2019 Cost of Capital Calculation**

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2.1.2 Rate Base

Full Settlement

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

***Table 7 -* 2019 Rate Base**

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

Evidence References

- Exhibit 1. Section 1.5
- Exhibit 2 – Rate Base

IR Responses

- IR 2-Staff-8 to 2-Staff-31.

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2.1.3 Working Capital Allowance

Full Settlement

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

***Table 8 -* 2019 Working Capital Allowance Calculation**

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2.1.4 Depreciation

Full Settlement

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

Table 9 - **2019 Depreciation**

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

Evidence References

- Exhibit 4. Section 4.8 Depreciation, Amortization and Depletion

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2.1.5 Taxes

Full Settlement

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

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

***Table 10* - 2019 Income Taxes**

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

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

Evidence References

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

IR Responses

- N/A.

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

2.1.6 Other Revenue

Full Settlement

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

***Table 11* - 2019 Other Revenue**

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

Evidence References

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

IR Responses

- IR 2.0 VECC-24 to 2.0-VECC-26

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

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

Evidence References

- Exhibit 6, Revenue Requirement Work Form

IR Responses

- N/A.

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3 LOAD FORECAST, COST ALLOCATION, AND RATE DESIGN

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

Full Settlement

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

- an update to the customer count to reflect 2018 year-end values,
- an update to the USL class to use a 3-year average instead of 10 year and update the Sentinel to use a 2-year average instead of 10,
- the removal of the class specific adjustment to customer count
- an update to the " CDM Adjustment" tab to remove the impact of 2017 savings on LRAMVA and update the impact of 2017 savings in the manual adjustment to reflect ½ year, and
- an update to the Verified 2017 savings persisting in 2019 to 208,141.

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

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

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

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

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.1.1 Customer/Connection Forecast

Full Settlement

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

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

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

Evidence References

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

IR Responses

- IR 3.0 VECC-20, 3.0 VECC-21

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.1.2 Load Forecast

Full Settlement

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

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

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

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

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.1.3 Loss Factors

Full Settlement

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

Table 15 **- 2019 Loss Factors**

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

The Parties agree with the following loss factors:

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

Evidence References

- Exhibit 8. Section 8.1.11 Loss Adjustment Factors

IR Responses

- IR 8-Staff-73 to 8-Staff-75.

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.1.4 LRAMVA Baseline

Full Settlement

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

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

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

***Table 16 -* 2019 LRAMVA Baseline kWhs and kWs**

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

Subject to the following adjustments:

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

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

***Table 17* - Summary of 2019 Revenue to Cost Ratios**

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

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

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

Table 18 - **2019 Distribution Rates & Fixed to Variable Split**

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

Evidence References

- Exhibit 8 Rate Design
- OEB RRWF Model

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

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

Evidence References

- Exhibit 8 Rate Design

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.4.1 Retail Transmission Service Rates

Full Settlement

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

***Table 19* - 2019 RTSR Network and Connection Rates**

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

Evidence References

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

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

3.4.2 Low Voltage Service Rates

Full Settlement

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

***Table 20* - 2019 LV rates**

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

Evidence References

- Exhibit 8. Section 8.1.10 Low Voltage Service Rates

IR Responses

- IR 8-Staff-72

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

4 ACCOUNTING

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

Full Settlement

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

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

Evidence References

- Exhibit 4. Section 4.8 Depreciation, Amortization and Depletion

IR Responses

- IR 2-Staff-8, 2-Staff-9

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

Subject to the Parties' agreement that:

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

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

The Parties accept the evidence of CPUC that all elements of the applied for deferral and variance accounts are appropriate as updated through the interrogatory process, including the balances in the existing accounts and their disposition on a harmonized basis commencing June 1, 2019, and the continuation of existing accounts.

***Table 21* – DVA Balances for Disposition** below summarizes the amounts for disposition and associated rate riders by rate class.

Table 21 – DVA Balances for Disposition

LV Variance Account	1550	205,338
Smart Metering Entity Charge Variance Account	1551	(354)
RSVA - Wholesale Market Service Charge	1580	(108,111)
RSVA - Retail Transmission Network Charge	1584	(8,851)
RSVA - Retail Transmission Connection Charge	1586	2,180
RSVA - Power (excluding Global Adjustment)	1588	0
RSVA - Global Adjustment	1589	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(237)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(5,149)
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	517
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(4,345)
Total of Group 1 Accounts (excluding 1589)		**80,989**

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	12,089
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	3
Retail Cost Variance Account - Retail	1518	7,981
Board-Approved CDM Variance Account	1567	2
Total of Group 2 Accounts		**20,075**

LRAM Variance Account **(Enter dollar amount for each class)**	1568	**(915)**
(Account 1568 - total amount allocated to classes)		(915)
Variance		**0**

Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(2,121)**

Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)	**189,100**
Total of Account 1580 and 1588 (not allocated to WMPs)	**(108,111)**
Balance of Account 1589 Allocated to Non-WMPs	**0**

Group 2 Accounts	**20,075**

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

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

Table 22 - DVA and LRAMVA Rate Riders

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

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

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

Rate rider calculation for group 1 deferral / variance accounts balances (excluding global adj.) - non-wmp
1580 and 1588

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

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

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

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

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-wmps

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

Rate Rider Calculation for Group 2 Accounts

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

Rate Rider Calculation for Accounts 1575 and 1576

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

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

Rate Rider Calculation for Accounts 1568

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

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

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

5.0 Other

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

Full Settlement

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

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

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

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

Evidence References

- Exhibit 8. Section 8.1.9 Specific Service Charges

IR Responses

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

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

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

Evidence References

- Exhibit 1 – Administrative Documents

IR Responses

- N/A

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

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

Full Settlement

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

Evidence References

- Exhibit 8 – Section 8.1.17 Rate Mitigation/Foregone Revenues

IR Responses

- N/A

Supporting Parties

CPUC, VECC, OEB staff

Parties Taking No Position

None

6 ATTACHMENTS

A. Revenue Requirement Workform

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

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.***

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input (1)

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

Notes:

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

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

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

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

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

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

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

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

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

Rate Base

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

(1) Allowance for Working Capital - Derivation

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
6	Controllable Expenses		$829,425	($36,000)	$793,425	$ -	$793,425
7	Cost of Power		$2,692,686	($120,914)	$2,571,772	$ -	$2,571,772
8	Working Capital Base		$3,522,111	($156,913)	$3,365,197	$ -	$3,365,197
9	Working Capital Rate %	(1)	7.50%	0.00%	7.50%	-7.50%	0.00%
10	Working Capital Allowance		$264,158	($11,769)	$252,390	($252,390)	$ -

Notes

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

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

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

Notes

Other Revenues / Revenue Offsets

Note	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
(1)	Specific Service Charges	$6,207	$ -	$6,207		$6,207
	Late Payment Charges	$5,355	$ -	$5,355		$5,355
	Other Distribution Revenue	$16,351	$4,736	$21,087		$21,087
	Other Income and Deductions	$22,816	($3,500)	$19,316		$19,316
	Total Revenue Offsets	$50,729	$1,236	$51,964	$ -	$51,964

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

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

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

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

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

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

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	$821,163		$785,163		$785,163	
2	Amortization/Depreciation	$120,706		$120,706		$120,706	
3	Property Taxes	$8,262		$8,262		$8,262	
5	Income Taxes (Grossed up)	$ -		$ -		$ -	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$42,390		$44,189		$37,998	
	Return on Deemed Equity	$63,028		$65,439		$56,499	
8	**Service Revenue Requirement (before Revenues)**	$1,055,548		$1,023,760		$1,008,628	
9	Revenue Offsets	$50,729		$51,964		$ -	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$1,004,820		$971,796		$1,008,628	
11	Distribution revenue	$1,004,820		$971,796		$971,796	
12	Other revenue	$50,729		$51,964		$51,964	
13	**Total revenue**	$1,055,548		$1,023,760		$1,023,760	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ -	(1)	$ -	(1)	$15,131	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

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

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

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

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

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

Stage in Process: Settlement Agreement

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

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

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

Stage in Application Process: ***Settlement Agreement***

A) Allocated Costs

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

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

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

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

B) Calculated Class Revenues

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

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

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

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

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

C) Rebalancing Revenue-to-Cost Ratios

	Name of Customer Class	Previously Approved Ratios Most Recent Year: 2012 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	97.47	91.17%	92.76%	85 - 115
2	General Service < 50 kW	104.28	118.00%	118.00%	80 - 120
3	General Service > 50 to 4999 kW	120.00	98.69%	98.69%	80 - 120
4	Unmetered Scattered Load	118.20	216.47%	149.92%	80 - 120
5	Sentinel	81.52	100.53%	100.53%	80 - 120
6	Street Lighting	81.52	458.19%	345.00%	80 - 120
7					
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		
		2019	2020	2021	
1	Residential	92.76%	94.28%	95.79%	85 - 115
2	General Service < 50 kW	118.00%	118.00%	118.00%	80 - 120
3	General Service > 50 to 4999 kW	98.69%	98.69%	98.69%	80 - 120
4	Unmetered Scattered Load	149.92%	120.00%	120.00%	80 - 120
5	Sentinel	100.53%	100.53%	100.53%	80 - 120
6	Street Lighting	345.00%	233.00%	120.00%	80 - 120
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

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

Ontario Energy Board

Revenue Requirement (RRWF) for 2019 F

New Rate Design Policy For Residential C

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	1,047
kWh	13,215,736

Proposed Residential Class Specific Revenue Requirement[1]	$ 630,694.73

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

B Current Fixed/Variable Split

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

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years[2]	5

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

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

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

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

Notes:

1 The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, a used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 The distributor should enter the number of years remaining before the transition to fully fixed rates is con rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A would input the number "4". Where the change in the residential rate design will result in the fixed charge may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than $4. The difference between the propos calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Workform

Filers

ustomers

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

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

Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates

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

s shown on Sheet 11. Cost Allocation, should be

npleted. A distributor transitioning to fully fixed
\ distributor transitioning over a five-year period
e increasing by more than $4/year, a distributor

sed class revenue requirement and the revenue at

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

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

Stage in Process: *Settlement Agreement*

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

Total Transformer Ownership Allowance $ -

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

Rates recover revenue requirement

Notes:

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

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 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

			Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
	Reference (1)	Item / Description (2)	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	$ 105,417	6.02%	$ 1,750,767	$ 3,522,111	$ 264,158	$ 120,706	$ -	$ 821,163	$ 1,055,548	$ 50,729	$ 1,004,820	$ 221,259
1		All Irs (cannot to show changes based on individual Irs)	-$ 4,211	$ 0	-$ 71,027	$ 156,913	$ 11,769	$ -		$ 36,000	$ 31,788	-$ 1,236	$ 33,024	$ 13,693

B. 2018 and 2019 Fixed Asset Continuity Schedule

Year 2018 IFRS

	Cost					Accumulated Depreciation							
Description	**Opening Balance**	**Tranfer of Assets**	**Additions**	**Disposals/Correction**	**Closing Balance**	**Opening Balance**	**Additions Transfer of Assets**	**Additions**	**Disposals/Correction**	**Closing Balance**	**Net Book Value**	AVG Gross Bal	AVG AccDep
Computer Software (Formally known as Account 1925)	$ 188,462	$ 12,227	$ -	$ -	$ 200,689	$ 136,582	$ 12,227	$ 41,504	$ -	$ 190,313	$ 10,376	$ 194,576	$ 163,448
Land Rights (Formally known as Account 1906 and 1806)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Land	$ 141	$ 30,000	$ -	$ -	$ 30,141	$ -		$ -	$ -	$ -	$ 30,141	$ 15,141	$ -
Buildings	$ -	$ 135,085	$ -	$ -	$ 135,085	$ -	$ 79,154	$ 5,978	$ -	$ 85,131	$ 49,954	$ 67,543	$ 42,566
Leasehold Improvements	$ -	$ -	$ -		$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Transformer Station Equipment >50 kV	$ 512,923	$ -	$ -	-$ 512,923	$ -	$ 261,096		$ -	-$ 261,106	-$ 10	$ 10	$ 256,462	$ 130,543
Distribution Station Equipment <50 kV	$ -	$ -	$ 53,000	$ 512,923	$ 565,923	$ -		$ 7,469	$ 261,106	$ 268,575	$ 297,348	$ 282,962	$ 134,287
Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Poles, Towers & Fixtures	$ 1,232,769	$ -	$ 45,940	$ -	$ 1,278,709	$ 868,069		$ 8,219	$ -	$ 876,288	$ 402,421	$ 1,255,739	$ 872,178
Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Underground Conduit	$ 77,511	$ -	$ -	$ -	$ 77,511	$ 55,302		$ 473	$ -	$ 55,775	$ 21,736	$ 77,511	$ 55,538
Underground Conductors & Devices	$ 3,516	$ -	$ -	$ -	$ 3,516	$ 571		$ 63	$ -	$ 634	$ 2,882	$ 3,516	$ 602
Line Transformers	$ 407,334	$ -	$ 5,278	$ -	$ 412,612	$ 274,931		$ 2,870	$ -	$ 277,801	$ 134,811	$ 409,973	$ 276,366
Services (Overhead & Underground)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Meters	$ 29,667	$ -	$ -	$ -	$ 29,667	$ 21,932		$ 774	$ -	$ 22,706	$ 6,961	$ 29,667	$ 22,319
Meters (Smart Meters)	$ 402,729	$ -	$ 10,866	$ -	$ 413,596	$ 156,934		$ 22,071	$ -	$ 179,005	$ 234,591	$ 408,163	$ 167,970
Land	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Office Furniture & Equipment (10 years)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Office Furniture & Equipment (5 years)	$ -	$ 48,002	$ -	$ -	$ 48,002	$ -	$ 45,233	$ 942	$ -	$ 46,174	$ 1,828	$ 24,001	$ 23,087
Computer Equipment - Hardware	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ 1,104	$ 8,001	$ -	$ 9,105	$ -	$ 1,104	$ 2,200	$ -	$ 3,304	$ 5,801	$ 4,553	$ 1,652
Computer Equip.-Hardware(Post Mar. 19/07)	$ 661	$ -	$ -	$ -	$ 661	$ 661		$ -	$ -	$ 661	$ -	$ 661	$ 661
Transportation Equipment	$ -	$ 325,891	$ 389,010	$ -	$ 714,901	$ -	$ 309,981	$ 15,025	$ -	$ 325,006	$ 389,895	$ 357,451	$ 162,503
Stores Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Tools, Shop & Garage Equipment	$ -	$ -	$ 670	$ -	$ 670	$ -		$ -	$ -	$ -	$ 670	$ 335	$ -
Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Communications Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
System Supervisor Equipment	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Contributions & Grants	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	**$ 2,855,713**	**$ 552,309**	**$ 512,765**	**$ -**	**$ 3,920,787**	**$ 1,776,078**	**$ 447,699**	**$ 107,586**	**$ -**	**$ 2,331,363**	**$ 1,589,424**	$ 3,388,250	$ 2,053,721
Less Socialized Renewable Energy Generation Investments (input as negative)Less Socialized Renewable Energy Generation Investments (input					**$ -**					**$ -**	**$ -**		$ 1,334,530
Less Other Non Rate-Regulated Utility Assets *(input as negative)Less Other Non Rate-Regulated Utility Assets (input as negative)*					$ -					$ -	$ -		$ 1,334,530
Total PP&E	**$ 2,855,713**	**$ 552,309**	**$ 512,765**	**0**	**$ 3,920,787**	**$ 1,776,078**	**$ 447,699**	**$ 107,586**	**$ -**	**$ 2,331,363**	**$ 1,589,424**		
Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)													
Total								107586.33					

Transportation

Stores Equipment
Tools, Shop
Meas/Testing
Communication

Less: Fully Allocated Depreciation	
Transportation	
Stores Equipment	
Tools, Shop	
Meas/Testing	
Communication	
Net Depreciation	$ 107,586

Year 2019 IFRS

Description	Cost: Opening Balance		Cost: Additions	Cost: Disposals	Cost: Closing Balance	Accumulated Depreciation: Opening Balance		Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals	Accumulated Depreciation: Closing Balance	Net Book Value	AVG Gross Bal	AVG AccDep
Computer Software (Formally known as Account 1925)	$ 200,689		$ -	$ -	$ 200,689	$ 190,313		$ -	$ -	$ 190,313	$ 10,376	$ 200,689	$ 190,313
Land Rights (Formally known as Account 1906 and 1806)	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Land	$ 30,141		$ -	$ -	$ 30,141	$ -		$ -	$ -	$ -	$ 30,141	$ 30,141	$ -
Buildings	$ 135,085		$ -	$ -	$ 135,085	$ 85,131		$ 5,403	$ -	$ 90,534	$ 44,551	$ 135,085	$ 87,833
Leasehold Improvements	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Transformer Station Equipment >50 kV	$ -		$ -	$ -	$ -	-$ 10		$ -	$ -	-$ 10	$ 10	$ -	-$ 10
Distribution Station Equipment <50 kV	$ 565,923		$ -	$ -	$ 565,923	$ 268,575		$ 10,908	$ -	$ 279,483	$ 286,440	$ 565,923	$ 274,029
Storage Battery Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Poles, Towers & Fixtures	$ 1,278,709		$ 72,962	$ -	$ 1,351,671	$ 876,288		$ 25,896	$ -	$ 902,184	$ 449,487	$ 1,315,190	$ 889,236
Overhead Conductors & Devices	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Underground Conduit	$ 77,511		$ -	$ -	$ 77,511	$ 55,775		$ 1,550	$ -	$ 57,325	$ 20,186	$ 77,511	$ 56,550
Underground Conductors & Devices	$ 3,516		$ -	$ -	$ 3,516	$ 634		$ 70	$ -	$ 704	$ 2,812	$ 3,516	$ 669
Line Transformers	$ 412,612		$ 7,705	$ -	$ 420,317	$ 277,801		$ 8,399	$ -	$ 286,200	$ 134,117	$ 416,464	$ 282,001
Services (Overhead & Underground)	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Meters	$ 29,667		$ -	$ -	$ 29,667	$ 22,706		$ 2,077	$ -	$ 24,783	$ 4,884	$ 29,667	$ 23,744
Meters (Smart Meters)	$ 413,596		$ -	$ -	$ 413,596	$ 179,005		$ 28,754	$ -	$ 207,759	$ 205,837	$ 413,596	$ 193,382
Land	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Buildings & Fixtures	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Leasehold Improvements	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Office Furniture & Equipment (10 years)	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Office Furniture & Equipment (5 years)	$ 48,002		$ -	$ -	$ 48,002	$ 46,174		$ 252	$ -	$ 46,426	$ 1,576	$ 48,002	$ 46,300
Computer Equipment - Hardware	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Computer Equip.-Hardware(Post Mar. 22/04)	$ 9,105		$ -	$ -	$ 9,105	$ 3,304		$ 7,382	$ -	$ 10,686	-$ 1,581	$ 9,105	$ 6,995
Computer Equip.-Hardware(Post Mar. 19/07)	$ 661		$ -	$ -	$ 661	$ 661		$ -	$ -	$ 661	$ -	$ 661	$ 661
Transportation Equipment	$ 714,901		$ -	$ -	$ 714,901	$ 325,006		$ 30,015	$ -	$ 355,021	$ 359,880	$ 714,901	$ 340,014
Stores Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Tools, Shop & Garage Equipment	$ 670		$ -	$ -	$ 670	$ -		$ -	$ -	$ -	$ 670	$ 670	$ -
Measurement & Testing Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Power Operated Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Communications Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Communication Equipment (Smart Meters)	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Load Management Controls Customer Premises	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Load Management Controls Utility Premises	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
System Supervisor Equipment	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Fixed Assets	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Other Tangible Property	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Contributions & Grants	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	$ -		$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 3,920,787		$ 80,667	$ -	$ 4,001,454	$ 2,331,363		$ 120,706	$ -	$ 2,452,069	$ 1,549,385	$ 3,961,121	$ 2,391,716
Less Socialized Renewable Energy Generation Investments **(input as negative)Less Socialized Renewable Energy Generation Investments (input a**					$ -					$ -	$ -		$ 1,569,404
Less Other Non Rate-Regulated Utility Assets *(input as negative)Less Other Non Rate-Regulated Utility Assets (input as negative)*					**$ -**					**$ -**	**$ -**		$ 1,569,404
Total PP&E	3920787.1		80667	0	$ 4,001,454	2331363.23		120706	0	$ 2,452,069	$ 1,549,385		
Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)													
Total								**$ 120,706**					

Transportation		Transportation	
Stores Equipment		Stores Equipment	
Tools, Shop		Tools, Shop	
Meas/Testing		Meas/Testing	
Communication		Communication	
		Net Depreciation	$ 120,706

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

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

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

Effect on Deferral and Variance Account Rate Riders

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

C. 2019 Bill Impacts

Ontario Energy Board

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

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

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

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of $0.1101/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

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

Table 2

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

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP: RPP
Consumption 750 kWh
Demand - kW
Current Loss Factor 1.0654
Proposed/Approved Loss Factor 1.0705

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

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0654
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 35.18	1	$ 35.18	$ 35.18	1	$ 35.18	$ -	0.00%
Distribution Volumetric Rate	$ 0.0179	2000	$ 35.80	$ 0.0264	2000	$ 52.80	$ 17.00	47.49%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ 0.0022	2000	$ 4.40	$ 4.40	
Sub-Total A (excluding pass through)			**$ 70.98**			**$ 92.38**	**$ 21.40**	**30.15%**
Line Losses on Cost of Power	$ 0.0824	131	$ 10.77	$ 0.0824	141	$ 11.61	$ 0.84	7.80%
Total Deferral/Variance Account Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0006	2,000	$ 1.20	$ 0.0016	2,000	$ 3.20	$ 2.00	166.67%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		2,000	$ -	$ 0.0016	2,000	$ 3.20	$ 3.20	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 83.52**			**$ 110.96**	**$ 27.44**	**32.85%**
RTSR - Network	$ 0.0060	2,131	$ 12.78	$ 0.0060	2,141	$ 12.85	$ 0.06	0.48%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0016	2,131	$ 3.41	$ 0.0018	2,141	$ 3.85	$ 0.44	13.04%
Sub-Total C - Delivery (including Sub-Total B)			**$ 99.72**			**$ 127.66**	**$ 27.95**	**28.03%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,131	$ 7.24	$ 0.0034	2,141	$ 7.28	$ 0.03	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,131	$ 1.07	$ 0.0005	2,141	$ 1.07	$ 0.01	0.48%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	1,300	$ 84.50	$ 0.0650	1,300	$ 84.50	$ -	0.00%
TOU - Mid Peak	$ 0.0940	340	$ 31.96	$ 0.0940	340	$ 31.96	$ -	0.00%
TOU - On Peak	$ 0.1340	360	$ 48.24	$ 0.1340	360	$ 48.24	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 272.98**			**$ 300.96**	**$ 27.99**	**10.25%**
HST	13%		$ 35.49	13%		$ 39.12	$ 3.64	10.25%
8% Rebate	8%		$ (21.84)	8%		$ (24.08)	$ (2.24)	
Total Bill on TOU			**$ 286.62**			**$ 316.01**	**$ 29.38**	**10.25%**

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

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 193.66	1	$ 193.66	$ 193.66	1	$ 193.66	$ -	0.00%
Distribution Volumetric Rate	$ 3.6185	115	$ 416.13	$ 5.0231	115	$ 577.66	$ 161.53	38.82%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	115	$ -	-$ 0.6695	115	$ (76.99)	$ (76.99)	
Sub-Total A (excluding pass through)			**$ 609.79**			**$ 694.32**	**$ 84.54**	**13.86%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	115	$ -	$ -	115	$ -	$ -	
CBR Class B Rate Riders	$ -	115	$ -	$ -	115	$ -	$ -	
GA Rate Riders	$ -	42,000	$ -	$ -	42,000	$ -	$ -	
Low Voltage Service Charge	$ 0.2256	115	$ 25.94	$ 0.5413	115	$ 62.25	$ 36.31	139.94%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		115	$ -	$ 0.6021	115	$ 69.24	$ 69.24	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 635.73**			**$ 825.82**	**$ 190.08**	**29.90%**
RTSR - Network	$ 2.5062	115	$ 288.21	$ 2.5088	115	$ 288.51	$ 0.30	0.10%
RTSR - Connection and/or Line and Transformation Connection	$ 0.5763	115	$ 66.27	$ 0.6595	115	$ 75.84	$ 9.57	14.44%
Sub-Total C - Delivery (including Sub-Total B)			**$ 990.22**			**$ 1,190.17**	**$ 199.95**	**20.19%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	44,747	$ 152.14	$ 0.0034	44,961	$ 152.87	$ 0.73	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	44,747	$ 22.37	$ 0.0005	44,961	$ 22.48	$ 0.11	0.48%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	44,747	$ 4,926.62	$ 0.1101	44,961	$ 4,950.21	$ 23.58	0.48%
Total Bill on Average IESO Wholesale Market Price			**$ 6,091.60**			**$ 6,315.97**	**$ 224.37**	**3.68%**
HST	13%		$ 791.91	13%		$ 821.08	$ 29.17	3.68%
Total Bill on Average IESO Wholesale Market Price			**$ 6,883.51**			**$ 7,137.05**	**$ 253.54**	**3.68%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**
RPP / Non-RPP:	**RPP**
Consumption	**60** kWh
Demand	**-** kW
Current Loss Factor	**1.0654**
Proposed/Approved Loss Factor	**1.0705**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 24.99	1	$ 24.99	$ 21.72	1	$ 21.72	$ (3.27)	-13.09%
Distribution Volumetric Rate	$ 0.0336	60	$ 2.02	$ 0.0292	60	$ 1.75	$ (0.26)	-13.10%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	60	$ -	-$ 0.0028	60	$ (0.17)	$ (0.17)	
Sub-Total A (excluding pass through)			**$ 27.01**			**$ 23.30**	**$ (3.70)**	**-13.71%**
Line Losses on Cost of Power	$ 0.0824	4	$ 0.32	$ 0.0824	4	$ 0.35	$ 0.03	7.80%
Total Deferral/Variance Account Rate Riders	$ -	60	$ -	$ -	60	$ -	$ -	
CBR Class B Rate Riders	$ -	60	$ -	$ -	60	$ -	$ -	
GA Rate Riders	$ -	60	$ -	$ -	60	$ -	$ -	
Low Voltage Service Charge	$ 0.0006	60	$ 0.04	$ 0.0016	60	$ 0.10	$ 0.06	166.67%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		60	$ -	$ 0.0018	60	$ 0.11	$ 0.11	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 27.37**			**$ 23.86**	**$ (3.51)**	**-12.82%**
RTSR - Network	$ 0.0060	64	$ 0.38	$ 0.0060	64	$ 0.39	$ 0.00	0.48%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0016	64	$ 0.10	$ 0.0018	64	$ 0.12	$ 0.01	13.04%
Sub-Total C - Delivery (including Sub-Total B)			**$ 27.85**			**$ 24.36**	**$ (3.49)**	**-12.54%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	64	$ 0.22	$ 0.0034	64	$ 0.22	$ 0.00	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	64	$ 0.03	$ 0.0005	64	$ 0.03	$ 0.00	0.48%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	39	$ 2.54	$ 0.0650	39	$ 2.54	$ -	0.00%
TOU - Mid Peak	$ 0.0940	10	$ 0.96	$ 0.0940	10	$ 0.96	$ -	0.00%
TOU - On Peak	$ 0.1340	11	$ 1.45	$ 0.1340	11	$ 1.45	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 33.29**			**$ 29.80**	**$ (3.49)**	**-10.49%**
HST	13%		$ 4.33	13%		$ 3.87	$ (0.45)	-10.49%
Total Bill on TOU			**$ 37.62**			**$ 33.67**	**$ (3.95)**	**-10.49%**

Customer Class:	**SENTINEL LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	**RPP**
Consumption	**192** kWh
Demand	**1** kW
Current Loss Factor	**1.0654**
Proposed/Approved Loss Factor	**1.0705**

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

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	22,855 kWh
Demand	64 kW
Current Loss Factor	1.0654
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 4.43	1	$ 4.43	$ 4.20	1	$ 4.20	$ (0.23)	-5.19%
Distribution Volumetric Rate	$ 20.6218	64	$ 1,319.80	$ 19.5293	64	$ 1,249.88	$ (69.92)	-5.30%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	64	$ -	-$ 1.0201	64	$ (65.29)	$ (65.29)	
Sub-Total A (excluding pass through)			**$ 1,324.23**			**$ 1,188.79**	**$ (135.44)**	**-10.23%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	64	$ -	$ -	64	$ -	$ -	
CBR Class B Rate Riders	$ -	64	$ -	$ -	64	$ -	$ -	
GA Rate Riders	$ -	22,855	$ -	$ -	22,855	$ -	$ -	
Low Voltage Service Charge	$ 0.2173	64	$ 13.91	$ 0.4185	64	$ 26.78	$ 12.88	92.59%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		64	$ -	$ 0.5829	64	$ 37.31	$ 37.31	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,338.13**			**$ 1,252.88**	**$ (85.25)**	**-6.37%**
RTSR - Network	$ 1.8902	64	$ 120.97	$ 1.8921	64	$ 121.09	$ 0.12	0.10%
RTSR - Connection and/or Line and Transformation Connection	$ 0.4456	64	$ 28.52	$ 0.5099	64	$ 32.63	$ 4.12	14.43%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,487.62**			**$ 1,406.61**	**$ (81.02)**	**-5.45%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	24,350	$ 82.79	$ 0.0034	24,466	$ 83.19	$ 0.40	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	24,350	$ 12.17	$ 0.0005	24,466	$ 12.23	$ 0.06	0.48%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	15,827	$ 1,028.78	$ 0.0650	15,903	$ 1,033.70	$ 4.92	0.48%
TOU - Mid Peak	$ 0.0940	4,139	$ 389.11	$ 0.0940	4,159	$ 390.97	$ 1.86	0.48%
TOU - On Peak	$ 0.1340	4,383	$ 587.32	$ 0.1340	4,404	$ 590.13	$ 2.81	0.48%
Total Bill on TOU (before Taxes)			**$ 3,588.04**			**$ 3,517.07**	**$ (70.96)**	**-1.98%**
HST	13%		$ 466.44	13%		$ 457.22	$ (9.23)	-1.98%
Total Bill on TOU			**$ 4,054.48**			**$ 3,974.29**	**$ (80.19)**	**-1.98%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	**405** kWh
Demand	**-** kW
Current Loss Factor	**1.0654**
Proposed/Approved Loss Factor	**1.0705**

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

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0654**
Proposed/Approved Loss Factor	**1.0705**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	**$ 24.04**	1	$ 24.04	**$ 34.94**	1	$ 34.94	$ 10.90	45.34%
Distribution Volumetric Rate	**$ 0.0140**	750	$ 10.50	**$ 0.0145**	750	$ 10.88	$ 0.38	3.57%
DRP Adjustment		750	$ -		750	$ (8.96)	$ (8.96)	
Fixed Rate Riders	**$ -**	1	$ -	**$ (5.37)**	1	$ (5.37)	$ (5.37)	
Volumetric Rate Riders	**$ -**	750	$ -	**$ -**	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 34.54**			**$ 31.49**	**$ (3.05)**	**-8.83%**
Line Losses on Cost of Power	**$ 0.1101**	49	$ 5.40	**$ 0.1101**	53	$ 5.82	$ 0.42	7.80%
Total Deferral/Variance Account Rate Riders	**$ -**	750	$ -	**$ -**	750	$ -	$ -	
CBR Class B Rate Riders	**$ -**	750	$ -	**$ -**	750	$ -	$ -	
GA Rate Riders	**$ -**	750	$ -	**$ -**	750	$ -	$ -	
Low Voltage Service Charge	**$ 0.0006**	750	$ 0.45	**$ 0.0016**	750	$ 1.20	$ 0.75	166.67%
Smart Meter Entity Charge (if applicable)	**$ 0.57**	1	$ 0.57	**$ 0.57**	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	**$ -**	1	$ -	**$ -**	1	$ -	$ -	
Additional Volumetric Rate Riders		750	$ -	**$ 0.0016**	750	$ 1.20	$ 1.20	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 40.96**			**$ 40.28**	**$ (0.68)**	**-1.66%**
RTSR - Network	**$ 0.0068**	799	$ 5.43	**$ 0.0068**	803	$ 5.46	$ 0.03	0.48%
RTSR - Connection and/or Line and Transformation Connection	**$ 0.0016**	799	$ 1.28	**$ 0.0018**	803	$ 1.45	$ 0.17	13.04%
Sub-Total C - Delivery (including Sub-Total B)			**$ 47.67**			**$ 47.19**	**$ (0.49)**	**-1.02%**
Wholesale Market Service Charge (WMSC)	**$ 0.0034**	799	$ 2.72	**$ 0.0034**	803	$ 2.73	$ 0.01	0.48%
Rural and Remote Rate Protection (RRRP)	**$ 0.0005**	799	$ 0.40	**$ 0.0005**	803	$ 0.40	$ 0.00	0.48%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	**$ 0.1101**	750	$ 82.58	**$ 0.1101**	750	$ 82.58	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 133.36**			**$ 132.89**	**$ (0.47)**	**-0.35%**
HST	13%		$ 17.34	13%		$ 17.28	$ (0.06)	-0.35%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 150.70**			**$ 150.17**	**$ (0.53)**	**-0.35%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	405 kWh
Demand	- kW
Current Loss Factor	1.0654
Proposed/Approved Loss Factor	1.0705

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

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	1,200 kWh
Demand	- kW
Current Loss Factor	1.0654
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 24.04	1	$ 24.04	$ 34.94	1	$ 34.94	$ 10.90	45.34%
Distribution Volumetric Rate	$ 0.0140	1200	$ 16.80	$ 0.0145	1200	$ 17.40	$ 0.60	3.57%
DRP Adjustment		1200	$ (3.98)		1200	$ (15.48)	$ (11.50)	288.94%
Fixed Rate Riders	$ -	1	$ -	$ (5.37)	1	$ (5.37)	$ (5.37)	
Volumetric Rate Riders	$ -	1200	$ -	$ -	1200	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 36.86**			**$ 31.49**	**$ (5.37)**	**-14.57%**
Line Losses on Cost of Power	$ 0.1101	78	$ 8.64	$ 0.1101	85	$ 9.31	$ 0.67	7.80%
Total Deferral/Variance Account Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
CBR Class B Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
GA Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
Low Voltage Service Charge	$ 0.0006	1,200	$ 0.72	$ 0.0016	1,200	$ 1.92	$ 1.20	166.67%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1,200	$ -	$ 0.0016	1,200	$ 1.92	$ 1.92	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 46.79**			**$ 45.21**	**$ (1.58)**	**-3.37%**
RTSR - Network	$ 0.0068	1,278	$ 8.69	$ 0.0068	1,285	$ 8.74	$ 0.04	0.48%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0016	1,278	$ 2.05	$ 0.0018	1,285	$ 2.31	$ 0.27	13.04%
Sub-Total C - Delivery (including Sub-Total B)			**$ 57.53**			**$ 56.26**	**$ (1.27)**	**-2.20%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,278	$ 4.35	$ 0.0034	1,285	$ 4.37	$ 0.02	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,278	$ 0.64	$ 0.0005	1,285	$ 0.64	$ 0.00	0.48%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1101	1,200	$ 132.12	$ 0.1101	1,200	$ 132.12	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 194.64**			**$ 193.39**	**$ (1.24)**	**-0.64%**
HST	13%		$ 25.30	13%		$ 25.14	$ (0.16)	-0.64%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 219.94**			**$ 218.53**	**$ (1.41)**	**-0.64%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	1,200 kWh
Demand	- kW
Current Loss Factor	1.0654
Proposed/Approved Loss Factor	1.0705

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 24.04	1	$ 24.04	$ 34.94	1	$ 34.94	$ 10.90	45.34%
Distribution Volumetric Rate	$ 0.0140	1200	$ 16.80	$ 0.0145	1200	$ 17.40	$ 0.60	3.57%
DRP Adjustment		1200	$ (3.98)		1200	$ (15.48)	$ (11.50)	288.94%
Fixed Rate Riders	$ -	1	$ -	$ (5.37)	1	$ (5.37)	$ (5.37)	
Volumetric Rate Riders	$ -	1200	$ -	$ -	1200	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 36.86**			**$ 31.49**	**$ (5.37)**	**-14.57%**
Line Losses on Cost of Power	$ 0.1101	78	$ 8.64	$ 0.1101	85	$ 9.31	$ 0.67	7.80%
Total Deferral/Variance Account Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
CBR Class B Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
GA Rate Riders	$ -	1,200	$ -	$ -	1,200	$ -	$ -	
Low Voltage Service Charge	$ 0.0006	1,200	$ 0.72	$ 0.0016	1,200	$ 1.92	$ 1.20	166.67%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1,200	$ -	$ 0.0016	1,200	$ 1.92	$ 1.92	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 46.79**			**$ 45.21**	**$ (1.58)**	**-3.37%**
RTSR - Network	$ 0.0068	1,278	$ 8.69	$ 0.0068	1,285	$ 8.74	$ 0.04	0.48%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0016	1,278	$ 2.05	$ 0.0018	1,285	$ 2.31	$ 0.27	13.04%
Sub-Total C - Delivery (including Sub-Total B)			**$ 57.53**			**$ 56.26**	**$ (1.27)**	**-2.20%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,278	$ 4.35	$ 0.0034	1,285	$ 4.37	$ 0.02	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,278	$ 0.64	$ 0.0005	1,285	$ 0.64	$ 0.00	0.48%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1101	1,200	$ 132.12	$ 0.1101	1,200	$ 132.12	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 194.64**			**$ 193.39**	**$ (1.24)**	**-0.64%**
HST	13%		$ 25.30	13%		$ 25.14	$ (0.16)	-0.64%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			**$ 219.94**			**$ 218.53**	**$ (1.41)**	**-0.64%**

Customer Class:	**GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**2,000** kWh
Demand	**-** kW
Current Loss Factor	**1.0654**
Proposed/Approved Loss Factor	**1.0705**

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

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

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 193.66	1	$ 193.66	$ 193.66	1	$ 193.66	$ -	0.00%
Distribution Volumetric Rate	$ 3.6185	115	$ 416.13	$ 5.0231	115	$ 577.66	$ 161.53	38.82%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	115	$ -	-$ 0.6695	115	$ (76.99)	$ (76.99)	
Sub-Total A (excluding pass through)			**$ 609.79**			**$ 694.32**	**$ 84.54**	**13.86%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	115	$ -	$ -	115	$ -	$ -	
CBR Class B Rate Riders	$ -	115	$ -	$ -	115	$ -	$ -	
GA Rate Riders	$ -	42,000	$ -	$ -	42,000	$ -	$ -	
Low Voltage Service Charge	$ 0.2256	115	$ 25.94	$ 0.5413	115	$ 62.25	$ 36.31	139.94%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		115	$ -	$ 0.6021	115	$ 69.24	$ 69.24	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 635.73**			**$ 825.82**	**$ 190.08**	**29.90%**
RTSR - Network	$ 2.5062	115	$ 288.21	$ 2.5088	115	$ 288.51	$ 0.30	0.10%
RTSR - Connection and/or Line and Transformation Connection	$ 0.5763	115	$ 66.27	$ 0.6595	115	$ 75.84	$ 9.57	14.44%
Sub-Total C - Delivery (including Sub-Total B)			**$ 990.22**			**$ 1,190.17**	**$ 199.95**	**20.19%**
Wholesale Market Service Charge (WMSC)	$ 0.0034	44,747	$ 152.14	$ 0.0034	44,961	$ 152.87	$ 0.73	0.48%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	44,747	$ 22.37	$ 0.0005	44,961	$ 22.48	$ 0.11	0.48%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	44,747	$ 4,926.62	$ 0.1101	44,961	$ 4,950.21	$ 23.58	0.48%
Total Bill on Average IESO Wholesale Market Price			**$ 6,091.60**			**$ 6,315.97**	**$ 224.37**	**3.68%**
HST	13%		$ 791.91	13%		$ 821.08	$ 29.17	3.68%
Total Bill on Average IESO Wholesale Market Price			**$ 6,883.51**			**$ 7,137.05**	**$ 253.54**	**3.68%**

D. 2019 Tariff Sheet

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2019
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	34.94
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	$	(2.44)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$	(3.35)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$	0.42
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0145
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	35.18
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0264
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	0.0016
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$/kWh	0.0004
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	$/kWh	0.0050
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2019
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

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

MONTHLY RATES AND CHARGES - Regulatory Component

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2019
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

		EB-2018-0087
Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	21.72
Distribution Volumetric Rate	$/kWh	0.0292
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	0.0018
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$/kWh	0.0004
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	11.00
Distribution Volumetric Rate	$/kW	19.1301
Low Voltage Service Rate	$/kW	0.4272
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kW	0.5127
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$/kW	0.1335
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$/kW	(1.0590)
Retail Transmission Rate - Network Service Rate	$/kW	1.9017
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	0.5205

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

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

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

ALLOWANCES

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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2019
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned Cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00

Non-Payment of Account (see Note below)

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	$	30.00
Disconnect/Reconnect at Meter - during regular hours	$	65.00
Install/Remove Load Control Device - during regular hours	$	65.00

Other

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

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

E. 2019 Cost of Power

Power Supply Expense

Determination of Commodity

Customer Class Name		Last Actual kWh's	non GA mod	GA mod	Total	RPP	non-RPP	RPP	
		Last Actual kWh's	non-RPP				%	%	
Residential		12,775,802		52,082	52,082	12,723,720	*0.41%*	*99.59%*	*12,775,802*
General Service < 50 kW		4,702,580		194,708	194,708	4,507,872	*4.14%*	*95.86%*	*4,702,580*
General Service > 50 to 4999 kW		6,797,046		6,797,046	6,797,046	0	*100.00%*	*0.00%*	*6,797,046*
Unmetered Scattered Load		2,892			-	2,892	*0.00%*	*100.00%*	*2,892*
Sentinel Lighting		20,629			-	20,629	*0.00%*	*100.00%*	*20,629*
Street Lighting		274,259			-	274,259	*0.00%*	*100.00%*	*274,259*
other		-			-	0			
		-				0			
		-				0			
TOTAL		**24,573,208**	**0**	**7,043,836**	**7,043,836**	**17,529,372**			***24,573,208***
%		*100.00%*	*0.00%*	*28.66%*		*71.34%*			

Forecast Price

GA modifiler 41.49

				non GA mod	GA mod	RPP
HOEP ($/MWh)				$20.68	$20.68	
Global Adjustment ($/MWh)				$102.22	$60.73	
Adjustments				$1.00	$1.00	
TOTAL ($/MWh)				**$123.90**	**$82.41**	**$82.00**
$/kWh				***$0.12390***	***$0.08241***	***$0.08200***
%				0.00%	28.66%	71.34%
WEIGHTED AVERAGE PRICE		**$0.0821**		**$0.0000**	**$0.0236**	**$0.0585**

Electricity Projections

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

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

Transmission - Network

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

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

Transmission - Connection

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

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

Residential	kWh	4068	4716	14,171,746	0.0016	$22,675	14,147,726	0.0018	$25,905
General Service < 50 kW	kWh	4068	4716	4,921,868	0.0016	$7,875	4,991,913	0.0018	$9,140
General Service > 50 to 4999 kW	kW	4068	4716	18,152	0.5763	$10,461	17,970	0.6595	$11,851
Unmetered Scattered Load	kWh	4068	4716	3,053	0.0016	$5	3,096	0.0018	$6
Sentinel Lighting	kW	4068	4716	61	0.4549	$28	61	0.5205	$32
Street Lighting	kW	4068	4716	774	0.4456	$345	774	0.5099	$395
other	0	4068	4716	1	0.0000	$0	1	0.0000	$0
0	0	4068	4716	1	0.0000	$0	1	0.0000	$0
0	0	4068	4716	1	0.0000	$0	1	0.0000	$0
TOTAL				**19,115,657**		**41,388**	**19,161,542**		**47,329**

Wholesale Market Service

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

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

Rural Rate Protection

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

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

Smart Meter Entity Charge

(per customer)

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

OESP

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

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

Low Voltage Charges - Historical and Proposed LV Charges

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

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

(volumes are not loss adjusted)

ALLOCATON BASED ON TRANSMISSION-CONNECTION REVENUE

Customer Class Name		RTSR Rate	Uplifted Volumes	Revenue	% Alloc
Residential	kWh	**$0.0018**	14,147,726	$25,905	54.73%
General Service < 50 kW	kWh	**$0.0018**	4,991,913	$9,140	19.31%
General Service > 50 to 4999 kW	kW	**$0.6595**	17,970	$11,851	25.04%
Unmetered Scattered Load	kWh	**$0.0018**	3,096	$6	0.01%
Sentinel Lighting	kW	**$0.5205**	61	$32	0.07%
Street Lighting	kW	**$0.5099**	774	$395	0.83%
other	0	**$0.0000**	1	$0	0.00%
0	0	**$0.0000**	1	$0	0.00%
0	0	**$0.0000**	1	$0	0.00%
TOTAL			**19,161,542**	**$47,329**	**100.00%**

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

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

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

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

Projected Power Supply Expense						**$2,522,950**			**$2,571,772**

SCHEDULE B – TARIFF OF RATES AND CHARGES

DECISION AND RATE ORDER

CHAPLEAU PUBLIC UTILITIES CORPORATION

EB-2018-0087

JUNE 6, 2019

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	34.94
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	$	(2.44)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$	(3.35)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$	0.42
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0145
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	35.18
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0264
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	0.0016
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$/kWh	0.0004
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until May 31, 2021	$/kWh	0.0050
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2019
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	21.72
Distribution Volumetric Rate	$/kWh	0.0292
Low Voltage Service Rate	$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kWh	0.0018
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$/kWh	0.0004
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$/kWh	(0.0032)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	11.00
Distribution Volumetric Rate	$/kW	19.1301
Low Voltage Service Rate	$/kW	0.4272
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) excluding Global Adjustment - effective until May 31, 2021 - Approved on an Interim Basis	$/kW	0.5127
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until May 31, 2021	$/kW	0.1335
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2019) - effective until May 31, 2021	$/kW	(1.0590)
Retail Transmission Rate - Network Service Rate	$/kW	1.9017
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	0.5205

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

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

MONTHLY RATES AND CHARGES - Regulatory Component

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

Chapleau Public Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2019
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0087

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

ALLOWANCES

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned Cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00

Non-Payment of Account (see Note below)

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	$	30.00
Disconnect/Reconnect at Meter - during regular hours	$	65.00
Install/Remove Load Control Device - during regular hours	$	65.00

Other

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

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

Chapleau Public Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2019

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

EB-2018-0087

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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