



Cooperative Hydro Embrun Inc.

2024 IRM APPLICATION

EB-2023-0012

Submitted on: August 18, 2023

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



August 18, 2023

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

Attention: Ms. Christine Long, Board Secretary
Regarding: 2024 IRM Application (EB-2021-0012)

Dear Ms. Long,

Cooperative Hydro Embrun Inc. is pleased to submit to the Ontario Energy Board its 2024 IRM Application in a searchable format. This Application is being filed according to the Board's e-Filing Services.

We would be pleased to provide any further information or details you may require regarding this Application.

Yours truly,

[original signed]

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

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IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O.
1998, c.15, (Schedule B); **AND IN THE MATTER OF** an
Application by Cooperative Hydro Embrun Inc. to the Ontario Energy Board for an Order
or Orders approving or fixing just and reasonable distribution rates and other service
charges effective January 1, 2024.

1. INTRODUCTION

Cooperative Hydro Embrun Inc. hereby applies to the Ontario Energy Board (the "Board") for approval of its 2024 Distribution Rate Adjustments effective January 1, 2024. Cooperative Hydro Embrun applies for an Order or Orders approving the proposed distribution rates and other charges in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act. The rate adjustment being applied for affects all classes of Cooperative Hydro Embrun's customer base; Residential, General Services less than 50K and 50kW to 4999kW, Unmetered Scattered Load, and Street Lights.

Cooperative Hydro Embrun has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated June 15, 2023, along with the Key References listed in Appendix B of Chapter 3 Incentive Rate-Setting Applications.

This Application is supported by the following Excel models filed in conjunction with the Manager Summary.

- 2024 IRM Rate Generator
- 2024 G.A. Analysis Workform
- 2024 IRM Checklist

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

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

If the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2024, Cooperative Hydro Embrun requests that the Board issue an Interim Rate Order declaring the current Distribution

1 Rates and Specific Service Charges as interim until the decided implementation date of
2 the approved 2024 distribution rates. If the effective date does not coincide with the
3 Board's determined implementation date for 2024 distribution rates and charges,
4 Cooperative Hydro Embrun requests to be permitted to recover the incremental revenue
5 from the effective date to the implementation date.

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

11 In preparing this Application, Cooperative Hydro Embrun used the 2024 IRM Rate
12 Generator issued on July 24, 2021. CHEI notes that it is not seeking the Price Cap Incentive
13 Rate-Setting ("Price Cap IR") option to adjust its 2024 rates.

14 The Applicant is seeking an adjustment to its Retail Transmission Service Rates in
15 accordance with Board Guideline G-2008-0001 - Electricity Distribution Retail
16 Transmission Service Rates through the mechanism of the IRM Generator.

17 Cooperative Hydro Embrun also applies for the following matter.

- 18 • Continuance of the Specific Services charges and Loss Factors.
- 19 • Continuance of the MicroFit monthly charge.
- 20 • Continuance of the Smart Meter Entity charge.

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

- 23 • Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission
24 Service Rates, Wholesale Market Service Rates, Rural and Remote Rate
25 Protection Benefits and Charges, Standard Supply Service – Administrative
26 Charge, MicroFIT Service Charge, Specific Service Charges, Transformation and
27 Primary Metering Allowances, Smart Metering Entity Charge.
- 28 • CHEI requests that the annual adjustment not be applied to the base
29 distribution rates.

30

31 CHEI recognizes that the utility, its shareholder and all its customer classes will be
32 affected by the outcome of the herein Application.

1

2 **2. TREATMENT OF PERSONAL INFORMATION**

3 CHEI confirms that the documents filed in support of CHEI's referenced Application do
4 not include any personal information (as that phrase is defined in the Freedom of
5 Information and Protection of Privacy Act) that is not otherwise redacted in accordance
6 with rule 9A of the OEB's Rules of Practice and Procedure.

7

3. DISTRIBUTOR'S PROFILE

2 Cooperative Hydro Embrun is a Cooperative owned by the people who use its services and
3 carries on distributing electricity within the Town of Embrun. Cooperative Hydro Embrun services
4 approximately 2500 and comprises 92% of residential customers, while 8% are General Service
5 classes. The balance of the utility's customer base is comprised of Street Lights and Unmetered
6 Scattered Load.

7 Cooperative Hydro Embrun's circuits include approximately 18 km of overhead lines and 19 km
8 of underground lines, all carrying a voltage of less than or equal to 4.8 kV circuits.

9 Cooperative Hydro Embrun's last Cost of Service application was for rates effective January 1,
10 2023.

11

4. CONTACT INFORMATION

2 This Application and all documents related to this Application will be made available on CHEI's
3 website at: www.hydroembrun.ca. The Application will also be available on the OEB's website at
4 www.ontarioenergyboard.ca, under Board File Number EB-2023-0012 The primary contact for
5 the herein Application is;

6 Benoit Lamarche, General Manager,
7 Coopérative Hydro Embrun Inc.
8 821 rue Notre-Dame
9 Suite 200
10 Embrun, ON
11 K0A 1W1
12 Tel: 613-443-5110
13 www.hydroembrun.ca

14

15 The alternate contact for the application is;
16 Manuela Ris-Schofield
17 Tandem Energy Services Inc.
18 Tel: 519-856-0080
19 Mobile: 416-562-9295

5. PRICE CAP ADJUSTMENT

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

According to the Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Cooperative Hydro Embrun was assigned Stretch Factor Group I with a Price Escalator of 4.80, Price Cap Index of 4.80% and a Stretch Factor Value of 0.00%.

However, CHEI is not seeking a Price Cap Index adjustment in its 2024 rates due to over-earnings in 2022.

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

Table 1 - Price Cap Parameters

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

While the price factor adjustment under this Application would apply to the fixed and volumetric distribution rates for Cooperative Hydro Embrun, it would not affect the following:

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

6. REVENUE TO COST RATIO ADJUSTMENT

Cooperative Hydro Embrun is not proposing adjusting its revenue-to-cost ratios in this proceeding as it was recently adapted and set as part of the 2023 Cost of Service Application. CHEI has not completed nor is filing a completed revenue-to-cost ratio adjustment work form. CHEI confirms that its distribution rates are fully fixed.

Table 2- Current vs Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric Charge	Proposed MFC	Proposed Volumetric Charge
Residential	35.59		35.59	
GS<50 kW	21.24	0.0178	21.24	0.0178
GS>50 kW	192.03	4.0811	192.03	4.0811
USL	12.56	0.0086	12.56	0.0086
Street Lighting	2.24	20.3613	2.24	20.3613
MicroFit				

The 2024 proposed tariff sheet is presented in Appendix 2 of this Application.

7. RTSR ADJUSTMENT

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

Cooperative Hydro Embrun used the RTSR Adjustment Worksheets embedded in the IRM Model to determine the proposed adjustments to the current Retail Transmission Service Rates.

The Loss Factor applied to the metered kWh is the actual Board-approved 2023 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below, and the detailed calculations can be found in the 2024 IRM Model filed in conjunction with this Application.

1

Table 3- Proposed RTSR

Retail Transmission Rate - Network Service Rate			
Rate Description	Unit	Current RTSR- Network	Proposed RTSR- Network
Residential	\$/kWh	0.0093	0.0099
GS<50 kW	\$/kWh	0.0084	0.0090
GS>50 kW	\$/kWh	3.4172	3.6440
USL	\$/kW	0.0084	0.0090
Street Lighting	\$/kW	2.5773	2.7483

2

Retail Transmission Rate - Line and Transformation Connection Service Rate			
Rate Description	Unit	Current RTSR- Connection	Proposed RTSR- Connection
Residential	\$/kWh	0.0066	0.0077
GS<50 kW	\$/kWh	0.0057	0.0066
GS>50 kW	\$/kWh	2.3095	2.6867
USL	\$/kW	0.0057	0.0066
Street Lighting	\$/kW	1.7853	2.0768

3

4 **8. LOW VOLTAGE SERVICE RATES**

5 HHI seeks to update its LV service rates using the calculations embedded in the 2024 IRM model
6 on tabs 16.1 LV Expense and 16.2.LV Service Rate.

7 The following tables show five historical years of actual charges from Hydro One, the monthly
8 breakdown of the most current LV charges, and the LV rate rider calculations.

9 The 2024 projected LV charges are based on the last year of LV charges, in this case, 2022.

10 The projections were allocated to customer classes per Board policy according to each class
11 share of projected Transmission-Connection revenue. The resulting LV charges for each class
12 were divided by the applicable 2022 volumes from Tab 4 Billing Det, for Def-Var.

13 Current LV revenues are recovered through a separate rate adder and are not embedded within
14 the approved Distribution Volumetric rate. LV rates appear on a distinct line item on the
15 proposed schedule of rates.

1

Table 4 – Five years of historical LV Charges

	2018	2019	2020	2021	2021	
4075-Billed - LV	\$93,723	\$92,340	\$93,743	\$94,844	\$127,129	

2

3

Table 5 – 2022 LV Expenses

JANUARY		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	10,181.22
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		11,564.25
FEBRUARY		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	9,492.70
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		10,875.73
MARCH		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	8,727.68
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		10,110.71
APRIL		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	6,890.34
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		8,273.37
MAY		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	9,320.25
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		10,703.28

JUNE		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	9,627.55
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		11,010.58
JULY		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	10,380.90
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		11,763.93
AUGUST		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	11,148.51
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		12,531.54
SEPTEMBER		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	9,167.24
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		10,550.27
OCTOBER		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	6,601.19
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		7,984.22
NOVEMBER		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	8,854.75
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		10,237.78

DECEMBER		
MONTH	DESCRIPTION	TOTAL CHARGE
	Common ST-Line	10,141.02
	Meter Charge	770.06
	Monthly Service Charge	612.97
Total		11,524.05
Grand Total		127,129.73

1

2

Table 6 – Low Voltage Charges Rate Rider Calculations

Rate class	Units	Allocation based on tx-connection revenue %	Allocated 2022 lv expense	Total metered kWh	Total metered kw	Loss adjusted billed kwh	Lv rate/kwh	Lv rate/kw
Residential	kWh	74.6%	94816.45	22,114,385	0	23,960,936	0.0043	0.0000
GS<50 kW	kWh	13.5%	17139.41	4,628,667	0	5,015,161	0.0037	0.0000
GS>50 kW	kW	11.2%	14184.81	3,643,946	10,244	0	0.0000	1.3847
USL	kWh	0.3%	344.68	93,084	0	100,857	0.0037	0.0000
Street Lighting	kW	0.5%	644.38	215,021	602	0	0.0000	1.0704
Total		100.0%	127129.73					

3

9. DEFERRAL AND VARIANCE ACCOUNT

8.1 REVIEW AND DISPOSITION OF GROUP 1 DVA

Cooperative Hydro Embrun has completed the Board Staff's 2024 IRM Rate Generator – Tab 3 Continuity Schedule, and the threshold test shows a claim per kWh of \$(0.0019).

CHEI confirms that the billing determinants originating from the most recent RRR filings are accurate.

The Report of the Board on Electricity Distributors' Deferral and Variance Accounts Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold is exceeded. Since the threshold was met, Cooperative Hydro Embrun seeks disposal of its deferral and variance account in this proceeding. The Cooperative Hydro Embrun Group 1 total claim balance is \$(58,312) and is comprised of the following account balances. Details of these balances can be found in the 2024 IRM Model.

CHEI notes that there are no variances between the RRR and the balances calculated in that tab 3 of the model, and therefore no explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account is required.

1

Table 7- Deferral and Variance Accounts balances

Group 1 Accounts		
LV Variance Account	1550	30,928
Smart Metering Entity Charge Variance Account	1551	(7,573)
RSVA - Wholesale Market Service Charge ⁵	1580	3,936
Variance WMS – Sub-account CBR Class A5	1580	0
Variance WMS – Sub-account CBR Class B5	1580	(130)
RSVA - Retail Transmission Network Charge	1584	55,809
RSVA - Retail Transmission Connection Charge	1586	4,961
RSVA - Power ⁴	1588	(30,471)
RSVA - Global Adjustment ⁴	1589	852
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		57,460
Total Group 1 Balance requested for disposition		58,312

2

CHEI confirms the following.

3

- CHEI confirms that no adjustment has been made to balances previously approved by the OEB on a final basis.

4

5

- G.A. rate riders calculated on an energy basis (kWh)

6

- The proposed rate riders sought for recovery or refund of balances proposed for disposition over the default period of one year.

7

8

- CHEI confirms that it used the OEB model, which creates a separate rate rider

9

included in the delivery component of the bill that applies prospectively to Non-RPP Class B customers when clearing balances from the G.A. Variance Account.

10

11

- CHEI confirms that the G.A. is calculated on a kWh basis.

12

CHEI confirms that it has completed and filed along with this Manager Summary the G.A. work form.

13

14

1

Table 8- Deferral and Variance Accounts Riders

Rate class	Units	Total Metered kWh	Metered kW or kVA	Allocation of Group 1 Account Balances to All Classes ²	Deferral/Variance Account Rate Rider ²	Account 1568 Rate Rider
Residential	kWh	22,114,385	0	39,785	0.0018	(0.0001)
GS<50 kW	kWh	4,628,667	0	9,302	0.0020	(0.0001)
GS>50 kW	kW	3,643,946	10,244	7,720	0.7536	(0.0001)
USL	kWh	93,084	0	197	0.0021	(0.0001)
Street Lighting	kW	215,021	602	456	0.7567	0.0000

2

3 **8.2 WHOLESALE MARKET PARTICIPANT**

4 CHEI has no wholesale market participant (WMP), described as any entity participating directly in
5 any Independent Electricity System Operator (IESO) administered markets. These participants
6 settle commodity and market-related charges with the IESO even if they are embedded in a
7 distributor's distribution system.

8 The rate rider has been calculated on Class B customers only. The billing determinant and all the
9 rate riders for the G.A. are calculated on an energy basis (kWh) regardless of the billing
10 determinant used for distribution rates for the class.

11

12 **8.3 DISPOSITION OF ACCOUNT 1595**

13 CHEI is not proposing to dispose of any 1595 balances as part of this Application.

14 Any previous residual balances in account 1595 were disposed of as part of CHEI's 2023
15 Cost of Service Applications.

16 DVA balances approved in the 2023 Cost of Service Application have not yet met the
17 criteria for disposal.

18

1

Table 9 – Disposition Status of Account 1595

Year	Rate Application	Disposition Period	Sunset Reached	Rate Ride Sunset Date	Audited	Plus 2 year
2021	2023	1 yr.	yes	2023/12/31	no	no

2

3 All filing requirements related to 1595, including populating the 1595 Workform, are not
4 applicable in this case.

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

8 CHEI confirms that no material residual balances require further analysis, consisting of
9 separating the components of the residual balances by each applicable rate rider and by
10 customer rate class. As such, CHEI does not need to provide detailed explanations for
11 any significant residual balances attributable to specific rate riders for each customer
12 rate class, including volume differences between forecast volumes (used to calculate the
13 rate riders) as compared to actual volumes at which the rate riders were billed.

14

15 **8.4 GLOBAL ADJUSTMENT**

16 Establishment of a separate rate rider included in the delivery component of the bill that
17 would apply prospectively to Non-RPP Class B customers when clearing balances from
18 the G.A. Variance Account

19 CHEI is seeking disposition of its Global Adjustment balances. It has filed its G.A. work
20 form in accordance with the filing requirements, which state that regardless of whether
21 or not distributors are seeking disposition of Group 1 accounts in the current proceeding,
22 all distributors are required to file the G.A. Analysis Workform in live Excel format and
23 explain discrepancies.

24

8.5 COMMODITY ACCOUNTS 1588 AND 1589

CHEI confirms that the billing determinant and all the rate riders for the G.A. are calculated on an energy basis (kWh) regardless of the billing determinant used for distribution rates for the particular class.

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

CHEI confirms that its balances were approved on a final basis since its Cost-of-Service application in 2023.

I, Benoit Lamarche, certify that CHEI has a robust process and sufficient internal controls for preparing, reviewing, verifying, and overseeing account balances being proposed for disposition to the best of its knowledge and understanding of the requirements and guidelines.

CHEI confirms that it has filed the G.A. work form with the required years. The GA Calculations for 2022 are presented below and can be found in the Excel version of the worksheet.

1 **Table 10 - Global Adjustment and Rate Rider Calculations**

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

2

		Total Metered Non-RPP 2022 Consumption excluding WMP	Non-RPP Metered 2022 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kwh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider
Residential	kWh	76,288	76,288	1.8%	\$15	\$0.0002
General Service less than 50 kW	kWh	1,148,943	1,148,943	26.6%	\$227	\$0.0002
General Service 50 to 4,999 kW	kWh	2,871,748	2,871,748	66.6%	\$567	\$0.0002
Unmetered scattered load	kWh	0	0	0.0%	\$0	\$0.0000
Street lighting	kWh	215,021	215,021	5.0%	\$42	\$0.0002
	Total	4,312,000	4,312,000	100.0%	\$851	

3

-
- 1 **8.6 GA WORK FORM**
 - 2 2022 is presented on the next page

1

Table 11- GA Workform 2022

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

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

Analysis of Expected GA Amount

2022									
Year									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	481,834	-	-	481,834	0.04829	\$ 23,268	0.04353	\$ 20,974	\$ (2,294)
February	455,138	-	-	455,138	0.05019	\$ 22,843	0.05246	\$ 23,877	\$ 1,033
March	435,095	-	-	435,095	0.05500	\$ 23,930	0.05941	\$ 25,849	\$ 1,919
April	344,890	-	-	344,890	0.05915	\$ 20,400	0.08293	\$ 28,602	\$ 8,201
May	314,660	-	-	314,660	0.05968	\$ 18,779	0.08475	\$ 26,667	\$ 7,889
June	303,762	-	-	303,762	0.08293	\$ 25,191	0.07868	\$ 23,900	\$ (1,291)
July	274,376	-	-	274,376	0.08475	\$ 23,253	0.04008	\$ 10,997	\$ (12,256)
August	365,050	-	-	365,050	0.04871	\$ 17,782	0.00499	\$ 1,822	\$ (15,960)
September	394,515	-	-	394,515	0.04008	\$ 15,812	0.03241	\$ 12,786	\$ (3,026)
October	384,909	-	-	384,909	0.00499	\$ 1,921	0.05771	\$ 22,213	\$ 20,292
November	404,677	-	-	404,677	0.04739	\$ 19,178	0.06989	\$ 28,283	\$ 9,105
December	433,172	-	-	433,172	0.05962	\$ 25,826	0.03427	\$ 14,845	\$ (10,981)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	4,592,078	-	-	4,592,078		\$ 238,183		\$ 240,815	\$ 2,632

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
	4,592,078	-	4,592,078	\$ -

*Equal to (AQEW - Class A + embedded generation kWh) (Non-RPP Class B retail kWh/Total retail Class B kWh)

**Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance \$ 2,632

Calculated Loss Factor 1.0650
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0749
Difference -0.0099

2

Please provide an explanation in the text box below if columns I and H for unbilled

3

8.7 CAPACITY BASED RECOVERY

CHEI is not proposing to dispose of Account 1580 sub-account CBR Class B as its balances have not met the threshold.

As an embedded distributor, CHEI confirms that it is not charged CBR, but per instructions from Board Staff in previous applications, CHEI does calculate its CBR balances and tracks in its subaccount.

8.8 DISPOSITION OF LRAMVA

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

CHEI confirms that it disposed of its LRAM balances up to 2018 in its 2020 IRM application using the IESO's final release of its verified results. CHEI also confirms that it is not seeking disposal of loss revenues related to 2019 conservation savings.

CHEI notes that the variance between the nil claim in 1568 and the residual amount reported in the RRR 2.1.7 of -2,225 is due to the fact that CHEI had did not remove the entry following its Settlement Agreement which stated at page 43/62 "The Parties note that CHEI has withdrawn its Account 1568 LRAMVA claim..."

CHEI should have made a journal entry removing the residual amount.

10.TAX CHANGE

Cooperative Hydro Embrun has completed worksheet 8 of the IRM model, which resulted in a tax change of \$0 from the tax rates embedded in its OEB 2023 Board Approved base rate. Since the amount is nil, no further action is required.

11. ICM/ACM/Z-FACTOR

Cooperative Hydro Embrun did not apply for an Advanced Incremental module in its last Cost of Service, nor is it applying for recovery of Incremental Capital or Z-Factor in this proceeding.¹

CHEI notes that the Minimum Filing Requirements related to ICM / ACM and Z-Factors are not applicable in CHEI's case.²

12. REGULATORY RETURN ON EQUITY - OFF RAMP

The OEB rebased and approved CHEI's current distribution rates in 2023, however 2022 are still being compared to CHEI's 2018 Board Approve which included a regulatory return on equity of 9.00%.

Table 12- Return on Equity Table

	2018BA	2022
Achieved ROE		15.94
Deemed ROE	9.00	9.00
Difference		6.94

The actual return on equity for 2022 is 15.94% which indicates an over-earning compared to the Board Approved 2018 rate of return.

CHEI notes that its earnings are in excess of the dead band of 300 basis points and as such require an explanation.

Although CHEI filed a Cost of Service Application for 2023 rates, Distribution Revenues in 2022 of 221K are still being compared to the 2018 Cost of Service and parameters. The revenue increase can be attributed to the customer increase from 2018-2022 and an increase in "other revenues" due to investments which in turn offsets the total return.

With new rebased rates effective January 1 2023, the utility anticipates that going forward, revenues will be better aligned with costs established in the 2023 Board-approved rates.

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

2 MFR 3.3.2.1 ICM Filing Requirements

1 Similar to the distribution revenues, the 44K variance in Other Revenues can be attributed
2 to the increase in customer moving in and out and requesting specific services. The utility
3 as also seen positive return on investments which were recorded in "Other Revenues".

4 The change in OM&A of -14K from 2018 is marginal, given that four years and the
5 pandemic occurred during that time. CHEI is very mindful of its costs.

6 **13. CURRENT TARIFF SHEET**

7 Cooperative Hydro Embrun's current tariff sheets are provided in Appendix 1.³

8

³ Current tariff sheet, PDF

1 **14. PROPOSED TARIFF SHEET**

2 The proposed tariff sheets generated by the 2024 IRM Rate Generator are provided in
3 Appendix 2.

4 **15. BILL IMPACT**

5 The residential bill impact for the standard 750kWh is 4.1%. Detailed bill impacts for each
6 rate class are provided in Appendix 3

7 Except for the G.S., the other classes were calculated using a rounded monthly average
8 consumption.

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

11 **Table 13– Summary of Bill Impacts**

Rate Class	Total	
	Total Bill	
	\$	%
Residential - RPP	5.52	4.2%
GS less than 50 kW service classification - RPP	13.83	4.5%
G.S. 50 to 4,999 kW - Non-RPP (Retailer)	149.61	2.6%
Unmetered scattered load - non-RPP (retailer)	2.32	3.5%
Street lighting - non-RPP (other)	231.63	3.4%
Residential - non-RPP (retailer)	5.52	4.2%

12

13

1 **16.CERTIFICATION OF EVIDENCE**

2 As General Manager of Cooperative Hydro Embrun Inc. To the best of my knowledge, I
3 certify that the evidence filed in the herein Incentive Rate-Setting Application is accurate,
4 complete, and consistent with the requirements of the Chapter 3 Filing Requirements for
5 Electricity Distribution Rate Applications as revised on July 24, 2023. I also confirm that
6 internal controls and processes are in place to prepare, review, verify and oversee any
7 account balances being requested for disposal.

8

9 Respectfully submitted,
10 Original Signed by:
11 Benoit Lamarche
12 Coopérative Hydro Embrun
13 821 Notre Dame Rue, Embrun, ON
14 (613) 443-5110

1

17. APPENDICES

2

Appendix 1	Current Tariff Sheet
Appendix 2	Proposed Tariff Sheet
Appendix 3	Bill Impacts
Appendix 4	2023 RRWF

3

1

Appendix 1 2023 Current Tariff Sheet⁴

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2023
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EB-2022-0022

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.93
Rate Rider for Disposition of Group 2 Deferral and Variance Accounts - effective until December 31, 2023	\$	(0.62)
Smart Metering Entity Charge - Approved on an Interim Basis	\$	0.43
Low Voltage Service Rate	\$/kWh	0.0043
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2023	\$/kWh	(0.0005)
Rate Rider for RSVA - Power-Global Adjustment (applicable only to non-RPP customers) - effective until December 31, 2023	\$/kWh	(0.0023)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

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

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TARIFF OF RATES AND CHARGES
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EB-2022-0022

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.25
Smart Metering Entity Charge - Approved on an Interim Basis	\$	0.43
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2023	\$/kWh	(0.0005)
Rate Rider for Disposition of Group 2 Deferral and Variance Accounts - effective until December 31, 2023	\$/kW	(0.0004)
Rate Rider for RSVA - Power-Global Adjustment (applicable only to non-RPP customers) - effective until December 31, 2023	\$/kWh	(0.0023)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057

MONTHLY RATES AND CHARGES - Regulatory Component

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	182.81
Distribution Volumetric Rate	\$/kW	3.8852
Low Voltage Service Rate	\$/kW	1.3860
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2023	\$/kW	(0.1635)
Rate Rider for Disposition of Group 2 Deferral and Variance Accounts - effective until December 31, 2023	\$/kW	(0.0491)
Rate Rider for RSVA - Power-Global Adjustment (applicable only to non-RPP customers) - effective until December 31, 2023	\$/kWh	(0.0023)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4172

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3095
 MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.
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EB-2022-0022

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	12.30
Distribution Volumetric Rate	\$/kWh	0.0084
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2023	\$/kWh	(0.0005)
Rate Rider for Disposition of Group 2 Deferral and Variance Accounts - effective until December 31, 2023	\$/kWh	(0.0009)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057

MONTHLY RATES AND CHARGES - Regulatory Component

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

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EB-2022-0022

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.14
Distribution Volumetric Rate	\$/kW	19.4100
Low Voltage Service Rate	\$/kW	1.0714
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2023	\$/kW	(0.1687)
Rate Rider for Disposition of Group 2 Deferral and Variance Accounts - effective until December 31, 2023	\$/kW	(2.7562)
Rate Rider for RSVA - Power-Global Adjustment (applicable only to non-RPP customers) - effective until December 31, 2023	\$/kWh	(0.0023)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5773
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7853

MONTHLY RATES AND CHARGES - Regulatory Component

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments) \$ 34.76

RETAIL SERVICE CHARGES (if applicable)

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

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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	\$	107.68
Monthly fixed charge, per retailer	\$	43.08
Monthly variable charge, per customer, per retailer	\$/cust.	1.07
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.64
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.64)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.54
Processing fee, per request, applied to the requesting party	\$	1.07
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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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EB-2022-0022

More than twice a year, per request (plus incremental delivery costs)	\$	4.31
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)	\$	2.15

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	1.0835
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0835

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Appendix 2 2024 Proposed Tariff Sheet

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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EB--2023-0012

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	35.59
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0043
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB--2023-0012

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.24
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0178
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0020
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.
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EB--2023-0012

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	192.03
Distribution Volumetric Rate	\$/kW	4.0811
Low Voltage Service Rate	\$/kW	1.3860
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.7536
Retail Transmission Rate - Network Service Rate	\$/kW	3.6440

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EB--2023-0012
2.6867

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

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	12.56
Distribution Volumetric Rate	\$/kWh	0.0086
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0021
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.
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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.24
Distribution Volumetric Rate	\$/kW	20.3613
Low Voltage Service Rate	\$/kW	1.0704
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.7567
Retail Transmission Rate - Network Service Rate	\$/kW	2.7483
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0768

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00

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

Non-Payment of Account

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

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	37.78

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.02
Monthly fixed charge, per retailer	\$	46.81
Monthly variable charge, per customer, per retailer	\$/cust.	1.16
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.69
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.69)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.59

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Processing fee, per request, applied to the requesting party	\$	1.16
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)	\$	4.68
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)		
	\$	2.34

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	1.0835
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0835

1

Appendix 3 Bill Impacts



Incentive Rate-setting Mechanism Rate Generator for 2024 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. **Those distributors that are still in the process of moving to fully fixed residential rates should refer to section 3.2.3 of Chapter 3 of the Filing Requirements for Incentive Rate-Setting 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 of \$0.1076/kWh (IESO's Monthly Market Report for May 2023) 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 <i>(eg: Residential TOU, Residential Retailer)</i>	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor <i>(eg: 1.0351)</i>	Proposed Loss Factor	Consumption (kWh)	Demand kW <i>(if applicable)</i>	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes <i>(e.g. # of devices/connections).</i>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0835	1.0835	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0835	1.0835	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Retailer)	1.0835	1.0835	33,000	80	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0835	1.0835	400		CONSUMPTION	
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0835	1.0835	30,000	48	DEMAND	503
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0835	1.0835	750		CONSUMPTION	
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				
Add additional scenarios if required			1.0835	1.0835				

Table 2

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.35	7.1%	\$ 4.07	9.6%	\$ 5.45	9.9%	\$ 5.52	4.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 5.40	10.5%	\$ 10.40	14.1%	\$ 13.65	13.1%	\$ 13.83	4.5%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	\$ 4.11	0.8%	\$ 84.08	13.7%	\$ 132.40	12.4%	\$ 149.61	2.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.36	11.7%	\$ 1.40	17.6%	\$ 2.05	14.6%	\$ 2.32	3.5%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 132.41	6.7%	\$ 182.78	9.1%	\$ 204.98	9.2%	\$ 231.63	3.4%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.35	7.1%	\$ 4.07	9.6%	\$ 5.45	9.9%	\$ 5.52	4.2%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.59	1	\$ 35.59	\$ 35.59	1	\$ 35.59	\$ -	0.00%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-100.00%
Fixed Rate Riders	\$ (0.62)	1	\$ (0.62)	\$ -	1	\$ -	\$ 0.62	-100.00%
Volumetric Rate Riders	\$ 0.0023	750	\$ (1.73)	\$ -	750	\$ -	\$ 1.73	-100.00%
Sub-Total A (excluding pass through)			\$ 33.25			\$ 35.59	\$ 2.35	7.05%
Line Losses on Cost of Power	\$ 0.0937	63	\$ 5.87	\$ 0.0937	63	\$ 5.87	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	750	\$ (0.38)	\$ 0.0018	750	\$ 1.35	\$ 1.73	-460.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0043	750	\$ 3.23	\$ 0.0043	750	\$ 3.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.38			\$ 46.45	\$ 4.07	9.60%
RTSR - Network	\$ 0.0093	813	\$ 7.56	\$ 0.0099	813	\$ 8.04	\$ 0.49	6.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	813	\$ 5.36	\$ 0.0077	813	\$ 6.26	\$ 0.89	16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.30			\$ 60.75	\$ 5.45	9.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	813	\$ 3.66	\$ 0.0045	813	\$ 3.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	813	\$ 0.57	\$ 0.0007	813	\$ 0.57	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	473	\$ 34.97	\$ 0.0740	473	\$ 34.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	135	\$ 13.77	\$ 0.1020	135	\$ 13.77	\$ -	0.00%
TOU - On Peak	\$ 0.1510	143	\$ 21.52	\$ 0.1510	143	\$ 21.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 130.03			\$ 135.48	\$ 5.45	4.19%
HST	13%		\$ 16.90	13%		\$ 17.61	\$ 0.71	4.19%
Ontario Electricity Rebate	11.7%		\$ (15.21)	11.7%		\$ (15.85)	\$ (0.64)	
Total Bill on TOU			\$ 131.72			\$ 137.24	\$ 5.52	4.19%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.24	1	\$ 21.24	\$ 21.24	1	\$ 21.24	\$ -	0.00%
Distribution Volumetric Rate	\$ 0.0178	2000	\$ 35.60	\$ 0.0178	2000	\$ 35.60	\$ -	0.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0027	2000	\$ (5.40)	\$ -	2000	\$ -	\$ 5.40	-100.00%
Sub-Total A (excluding pass through)			\$ 51.44			\$ 56.84	\$ 5.40	10.50%
Line Losses on Cost of Power	\$ 0.0937	167	\$ 15.64	\$ 0.0937	167	\$ 15.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0005	2,000	\$ (1.00)	\$ 0.0020	2,000	\$ 4.00	\$ 5.00	-500.00%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0037	2,000	\$ 7.40	\$ 0.0037	2,000	\$ 7.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 73.90			\$ 84.30	\$ 10.40	14.07%
RTSR - Network	\$ 0.0084	2,167	\$ 18.20	\$ 0.0090	2,167	\$ 19.50	\$ 1.30	7.14%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0057	2,167	\$ 12.35	\$ 0.0066	2,167	\$ 14.30	\$ 1.95	15.79%
Sub-Total C - Delivery (including Sub-Total B)			\$ 104.46			\$ 118.11	\$ 13.65	13.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,167	\$ 9.75	\$ 0.0045	2,167	\$ 9.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,167	\$ 1.52	\$ 0.0007	2,167	\$ 1.52	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	1,260	\$ 93.24	\$ 0.0740	1,260	\$ 93.24	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	360	\$ 36.72	\$ 0.1020	360	\$ 36.72	\$ -	0.00%
TOU - On Peak	\$ 0.1510	380	\$ 57.38	\$ 0.1510	380	\$ 57.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 303.32			\$ 316.97	\$ 13.65	4.50%
HST	13%		\$ 39.43	13%		\$ 41.21	\$ 1.77	4.50%
Ontario Electricity Rebate	11.7%		\$ (35.49)	11.7%		\$ (37.09)	\$ (1.60)	-
Total Bill on TOU			\$ 307.26			\$ 321.09	\$ 13.83	4.50%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	33,000	kWh
Demand	80	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 192.03	1	\$ 192.03	\$ 192.03	1	\$ 192.03	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.0811	80	\$ 326.49	\$ 4.0811	80	\$ 326.49	\$ -	0.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0514	80	\$ (4.11)	\$ -	80	\$ -	\$ 4.11	-100.00%
Sub-Total A (excluding pass through)			\$ 514.41			\$ 518.52	\$ 4.11	0.80%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.1635	80	\$ (13.08)	\$ 0.7536	80	\$ 60.29	\$ 73.37	-560.92%
CBR Class B Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
GA Rate Riders	\$ -	33,000	\$ -	\$ 0.0002	33,000	\$ 6.60	\$ 6.60	
Low Voltage Service Charge	\$ 1.3860	80	\$ 110.88	\$ 1.3860	80	\$ 110.88	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 612.21			\$ 696.29	\$ 84.08	13.73%
RTSR - Network	\$ 3.4172	80	\$ 273.38	\$ 3.6440	80	\$ 291.52	\$ 18.14	6.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3095	80	\$ 184.76	\$ 2.6867	80	\$ 214.94	\$ 30.18	16.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,070.34			\$ 1,202.74	\$ 132.40	12.37%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	35,756	\$ 160.90	\$ 0.0045	35,756	\$ 160.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	35,756	\$ 25.03	\$ 0.0007	35,756	\$ 25.03	\$ -	0.00%
Standard Supply Service Charge Non-RPP Retailer Avg. Price	\$ 0.1076	35,756	\$ 3,847.29	\$ 0.1076	35,756	\$ 3,847.29	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 5,103.56			\$ 5,235.96	\$ 132.40	2.59%
HST	13%		\$ 663.46	13%		\$ 680.68	\$ 17.21	2.59%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 5,767.03			\$ 5,916.64	\$ 149.61	2.59%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	400	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 12.56		\$ -	\$ 12.56		\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0086	400	\$ 3.44	\$ 0.0086	400	\$ 3.44	\$ -	0.00%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0009	400	\$ (0.36)	\$ -	400	\$ -	\$ 0.36	-100.00%
Sub-Total A (excluding pass through)			\$ 3.08			\$ 3.44	\$ 0.36	11.69%
Line Losses on Cost of Power	\$ 0.1076	33	\$ 3.59	\$ 0.1076	33	\$ 3.59	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	400	\$ (0.20)	\$ 0.0021	400	\$ 0.84	\$ 1.04	-520.00%
CBR Class B Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
GA Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0037	400	\$ 1.48	\$ 0.0037	400	\$ 1.48	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7.95			\$ 9.35	\$ 1.40	17.60%
RTSR - Network	\$ 0.0084	433	\$ 3.64	\$ 0.0090	433	\$ 3.90	\$ 0.26	7.14%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0057	433	\$ 2.47	\$ 0.0066	433	\$ 2.86	\$ 0.39	15.79%
Sub-Total C - Delivery (including Sub-Total B)			\$ 14.06			\$ 16.11	\$ 2.05	14.58%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	433	\$ 1.95	\$ 0.0045	433	\$ 1.95	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	433	\$ 0.30	\$ 0.0007	433	\$ 0.30	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	400	\$ 43.04	\$ 0.1076	400	\$ 43.04	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 59.36			\$ 61.41	\$ 2.05	3.45%
HST	13%		\$ 7.72	13%		\$ 7.98	\$ 0.27	3.45%
Ontario Electricity Rebate	11.7%		\$ (6.94)	11.7%		\$ (7.18)		
Total Bill on Non-RPP Avg. Price			\$ 67.08			\$ 69.39	\$ 2.32	3.45%

In the manager's summary, discuss the reason for the change in the RTSR - Network and RTSR - Connection and/or Line and Transformation Connection rows.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	30,000	kWh
Demand	48	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.24	503	\$ 1,126.72	\$ 2.24	503	\$ 1,126.72	\$ -	0.00%
Distribution Volumetric Rate	\$ 20.3613	48	\$ 977.34	\$ 20.3613	48	\$ 977.34	\$ -	0.00%
Fixed Rate Riders	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	
Volumetric Rate Riders	-\$ 2.7585	48	\$ (132.41)	\$ -	48	\$ -	\$ 132.41	-100.00%
Sub-Total A (excluding pass through)			\$ 1,971.65			\$ 2,104.06	\$ 132.41	6.72%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.1687	48	\$ (8.10)	\$ 0.7567	48	\$ 36.32	\$ 44.42	-548.55%
CBR Class B Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
GA Rate Riders	\$ -	30,000	\$ -	\$ 0.0002	30,000	\$ 6.00	\$ 6.00	
Low Voltage Service Charge	\$ 1.0714	48	\$ 51.43	\$ 1.0704	48	\$ 51.38	\$ (0.05)	-0.09%
Smart Meter Entity Charge (if applicable)	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,014.98			\$ 2,197.76	\$ 182.78	9.07%
RTSR - Network	\$ 2.5773	48	\$ 123.71	\$ 2.7483	48	\$ 131.92	\$ 8.21	6.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7853	48	\$ 85.69	\$ 2.0768	48	\$ 99.69	\$ 13.99	16.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,224.39			\$ 2,429.37	\$ 204.98	9.22%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	32,505	\$ 146.27	\$ 0.0045	32,505	\$ 146.27	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	32,505	\$ 22.75	\$ 0.0007	32,505	\$ 22.75	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	503	\$ 125.75	\$ 0.25	503	\$ 125.75	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	32,505	\$ 3,497.54	\$ 0.1076	32,505	\$ 3,497.54	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,016.70			\$ 6,221.68	\$ 204.98	3.41%
HST	13%		\$ 782.17	13%		\$ 808.82	\$ 26.65	3.41%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 6,798.87			\$ 7,030.50	\$ 231.63	3.41%

In the manager's summary, discuss the reason

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.59	1	\$ 35.59	\$ 35.59	1	\$ 35.59	\$ -	0.00%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.62)	1	\$ (0.62)	\$ -	1	\$ -	\$ 0.62	-100.00%
Volumetric Rate Riders	\$ 0.0023	750	\$ (1.73)	\$ -	750	\$ -	\$ 1.73	-100.00%
Sub-Total A (excluding pass through)			\$ 33.25			\$ 35.59	\$ 2.35	7.05%
Line Losses on Cost of Power	\$ 0.0937	63	\$ 5.87	\$ 0.0937	63	\$ 5.87	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	750	\$ (0.38)	\$ 0.0018	750	\$ 1.35	\$ 1.73	-460.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0043	750	\$ 3.23	\$ 0.0043	750	\$ 3.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.38			\$ 46.45	\$ 4.07	9.60%
RTSR - Network	\$ 0.0093	813	\$ 7.56	\$ 0.0099	813	\$ 8.04	\$ 0.49	6.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	813	\$ 5.36	\$ 0.0077	813	\$ 6.26	\$ 0.89	16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.30			\$ 60.75	\$ 5.45	9.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	813	\$ 3.66	\$ 0.0045	813	\$ 3.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	813	\$ 0.57	\$ 0.0007	813	\$ 0.57	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	473	\$ 34.97	\$ 0.0740	473	\$ 34.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	135	\$ 13.77	\$ 0.1020	135	\$ 13.77	\$ -	0.00%
TOU - On Peak	\$ 0.1510	143	\$ 21.52	\$ 0.1510	143	\$ 21.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 130.03			\$ 135.48	\$ 5.45	4.19%
HST	13%		\$ 16.90	13%		\$ 17.61	\$ 0.71	4.19%
Ontario Electricity Rebate	11.7%		\$ (15.21)	11.7%		\$ (15.85)	\$ (0.64)	
Total Bill on TOU			\$ 131.72			\$ 137.24	\$ 5.52	4.19%

In the manager's summary, discuss the reason for the change in the RTSR - Network and RTSR - Connection and/or Line and Transformation Connection rows.

1

Appendix 4 2023 RRWF⁵

2

⁵ MFR - Supporting documentation (e.g. relevant past decisions, RRWF etc.)



Revenue Requirement Workform (RRWF) for 2023 Filers



Version 1.00

Utility Name	Cooperative Hydro Embrun Inc.
Service Territory	
Assigned EB Number	EB-2022-0022
Name and Title	Benoit Lamarch
Phone Number	(613) 443-5110
Email Address	blamarche@hydroembrun.ca
Test Year	2023
Bridge Year	2022
Last Rebasing Year	2018



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10. Load Forecast](#)

[11. Cost Allocation](#)

[12. Residential Rate Design](#)

[13. Rate Design and Revenue Reconciliation](#)

[14. Tracking Sheet](#)

Notes:

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



Revenue Requirement Workform (RRWF) for 2023 Filers

Data Input ⁽¹⁾

	Initial Application ⁽²⁾	Adjustments	Interrogatory Responses ⁽⁶⁾	Adjustments	Settlement Agreement
1 Rate Base					
Gross Fixed Assets (average)	\$7,185,613	(\$20,244)	\$ 7,165,369	(\$120,300)	\$7,045,069
Accumulated Depreciation (average)	(\$2,708,489) ⁽⁵⁾	(\$7,332)	(\$2,715,821)	\$2,465	(\$2,713,355)
Allowance for Working Capital:					
Controllable Expenses	\$753,157	\$16,738	\$ 769,895	\$ -	\$769,895
Cost of Power	\$3,293,006	\$26,558	\$ 3,319,565	\$36,862	\$3,356,427
Working Capital Rate (%)	7.50% ⁽⁹⁾	0.00%	7.50% ⁽⁹⁾	0.00%	7.50% ⁽⁹⁾
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$1,289,315	\$0	\$1,289,315	\$0	\$1,289,315
Distribution Revenue at Proposed Rates	\$1,165,281	\$12,793	\$1,178,074	\$47,668	\$1,225,742
Other Revenue:					
Specific Service Charges	\$7,304	\$395	\$7,699	\$0	\$7,699
Late Payment Charges	\$11,450	\$0	\$11,450	\$0	\$11,450
Other Distribution Revenue	\$21,996	(\$3,024)	\$18,972	\$0	\$18,972
Other Income and Deductions	\$8,000	\$0	\$8,000	\$0	\$8,000
Total Revenue Offsets	\$48,750 ⁽⁷⁾	(\$2,629)	\$46,121	\$0	\$46,121
Operating Expenses:					
OM+A Expenses	\$753,157	\$16,738	\$ 769,895	\$ -	\$769,895
Depreciation/Amortization	\$180,507	\$11,484	\$ 191,991	(\$3,424)	\$188,568
Property taxes					
Other expenses					
3 Taxes/PILs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$28,152) ⁽³⁾	(\$119,488)	(\$147,640)	\$1,993	(\$145,647)
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$16,769	(\$14,689)	\$2,080	\$1,351	\$3,431
Income taxes (grossed up)	\$19,099		\$2,369		\$3,907
Federal tax (%)	9.00%	0.00%	9.00%	0.00%	9.00%
Provincial tax (%)	3.20%	0.00%	3.20%	0.00%	3.20%
Income Tax Credits					
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%	0.00%	56.0%	0.00%	56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾	0.00%	4.0% ⁽⁸⁾	0.00%	4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%	0.00%	40.0%	0.00%	40.0%
Preferred Shares Capitalization Ratio (%)					
	100.0%		100.0%		100.0%
Cost of Capital					
Long-term debt Cost Rate (%)	3.49%	0.00%	3.49%	1.39%	4.88%
Short-term debt Cost Rate (%)	1.17%	0.00%	1.17%	3.62%	4.79%
Common Equity Cost Rate (%)	8.66%	0.00%	8.66%	0.70%	9.36%
Preferred Shares Cost Rate (%)					

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
 - (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
 - (3) Net of addbacks and deductions to arrive at taxable income.
 - (4) Average of Gross Fixed Assets at beginning and end of the Test Year
 - (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
 - (6) Select option from drop-down list by clicking on cell M12. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
 - (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
 - (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - (9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Settlement Agreement
1	Gross Fixed Assets (average) ⁽²⁾	\$7,185,613	(\$20,244)	\$7,165,369	(\$120,300)	\$7,045,069
2	Accumulated Depreciation (average) ⁽²⁾	(\$2,708,489)	(\$7,332)	(\$2,715,821)	\$2,465	(\$2,713,355)
3	Net Fixed Assets (average) ⁽²⁾	\$4,477,124	(\$27,576)	\$4,449,548	(\$117,835)	\$4,331,714
4	Allowance for Working Capital ⁽¹⁾	\$303,462	\$3,247	\$306,709	\$2,765	\$309,474
5	Total Rate Base	\$4,780,587	(\$24,329)	\$4,756,258	(\$115,070)	\$4,641,188

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$753,157	\$16,738	\$769,895	\$ -	\$769,895
7	Cost of Power	\$3,293,006	\$26,558	\$3,319,565	\$36,862	\$3,356,427
8	Working Capital Base	\$4,046,164	\$43,296	\$4,089,460	\$36,862	\$4,126,322
9	Working Capital Rate % ⁽¹⁾	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$303,462	\$3,247	\$306,709	\$2,765	\$309,474

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2021 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

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



Revenue Requirement Workform (RRWF) for 2023 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Settlement Agreement
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$1,165,281	\$12,793	\$1,178,074	\$47,668	\$1,225,742
2	Other Revenue ⁽¹⁾	\$48,750	(\$2,629)	\$46,121	\$ -	\$46,121
3	Total Operating Revenues	\$1,214,031	\$10,164	\$1,224,195	\$47,668	\$1,271,863
Operating Expenses:						
4	OM+A Expenses	\$753,157	\$16,738	\$769,895	\$ -	\$769,895
5	Depreciation/Amortization	\$180,507	\$11,484	\$191,991	(\$3,424)	\$188,568
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$933,664	\$28,222	\$961,886	(\$3,424)	\$958,463
10	Deemed Interest Expense	\$95,669	(\$487)	\$95,182	\$40,545	\$135,727
11	Total Expenses (lines 9 to 10)	\$1,029,333	\$27,735	\$1,057,069	\$37,121	\$1,094,190
12	Utility income before income taxes	\$184,698	(\$17,572)	\$167,126	\$10,547	\$177,673
13	Income taxes (grossed-up)	\$19,099	(\$16,730)	\$2,369	\$1,538	\$3,907
14	Utility net income	\$165,600	(\$842)	\$164,757	\$9,009	\$173,766

Notes

Other Revenues / Revenue Offsets

⁽¹⁾	Specific Service Charges	\$7,304	\$395	\$7,699	\$ -	\$7,699
	Late Payment Charges	\$11,450	\$ -	\$11,450	\$ -	\$11,450
	Other Distribution Revenue	\$21,996	(\$3,024)	\$18,972	\$ -	\$18,972
	Other Income and Deductions	\$8,000	\$ -	\$8,000	\$ -	\$8,000
	Total Revenue Offsets	\$48,750	(\$2,629)	\$46,121	\$ -	\$46,121



Revenue Requirement Workform (RRWF) for 2023 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Settlement Agreement
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$165,600	\$164,757	\$173,766
2	Adjustments required to arrive at taxable utility income	(\$28,152)	(\$147,640)	(\$145,647)
3	Taxable income	<u>\$137,448</u>	<u>\$17,117</u>	<u>\$28,119</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$16,769	\$2,080	\$3,431
6	Total taxes	<u>\$16,769</u>	<u>\$2,080</u>	<u>\$3,431</u>
7	Gross-up of Income Taxes	\$2,330	\$289	\$477
8	Grossed-up Income Taxes	<u>\$19,099</u>	<u>\$2,369</u>	<u>\$3,907</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$19,099</u>	<u>\$2,369</u>	<u>\$3,907</u>
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	9.00%	9.00%	9.00%
12	Provincial tax (%)	3.20%	3.20%	3.20%
13	Total tax rate (%)	<u>12.20%</u>	<u>12.20%</u>	<u>12.20%</u>

Notes



Revenue Requirement Workform (RRWF) for 2023 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$2,677,129	3.49%	\$93,432
2	Short-term Debt	4.00%	\$191,223	1.17%	\$2,237
3	Total Debt	60.00%	\$2,868,352	3.34%	\$95,669
	Equity				
4	Common Equity	40.00%	\$1,912,235	8.66%	\$165,600
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,912,235	8.66%	\$165,600
7	Total	100.00%	\$4,780,587	5.47%	\$261,269
Interrogatory Responses					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$2,663,504	3.49%	\$92,956
2	Short-term Debt	4.00%	\$190,250	1.17%	\$2,226
3	Total Debt	60.00%	\$2,853,755	3.34%	\$95,182
	Equity				
4	Common Equity	40.00%	\$1,902,503	8.66%	\$164,757
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,902,503	8.66%	\$164,757
7	Total	100.00%	\$4,756,258	5.47%	\$259,939
Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$2,599,065	4.88%	\$126,834
9	Short-term Debt	4.00%	\$185,648	4.79%	\$8,893
10	Total Debt	60.00%	\$2,784,713	4.87%	\$135,727
	Equity				
11	Common Equity	40.00%	\$1,856,475	9.36%	\$173,766
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$1,856,475	9.36%	\$173,766
14	Total	100.00%	\$4,641,188	6.67%	\$309,493

Notes



Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Settlement Agreement	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		(\$124,034)		(\$111,232)		(\$63,573)
2	Distribution Revenue	\$1,289,315	\$1,289,315	\$1,289,315	\$1,289,307	\$1,289,315	\$1,289,315
3	Other Operating Revenue	\$48,750	\$48,750	\$46,121	\$46,121	\$46,121	\$46,121
	Offsets - net						
4	Total Revenue	<u>\$1,338,065</u>	<u>\$1,214,031</u>	<u>\$1,335,436</u>	<u>\$1,224,195</u>	<u>\$1,335,436</u>	<u>\$1,271,863</u>
5	Operating Expenses	\$933,664	\$933,664	\$961,886	\$961,886	\$958,463	\$958,463
6	Deemed Interest Expense	\$95,669	\$95,669	\$95,182	\$95,182	\$135,727	\$135,727
8	Total Cost and Expenses	<u>\$1,029,333</u>	<u>\$1,029,333</u>	<u>\$1,057,069</u>	<u>\$1,057,069</u>	<u>\$1,094,190</u>	<u>\$1,094,190</u>
9	Utility Income Before Income Taxes	\$308,732	\$184,698	\$278,367	\$167,126	\$241,246	\$177,673
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$28,152)	(\$28,152)	(\$147,640)	(\$147,640)	(\$145,647)	(\$145,647)
11	Taxable Income	<u>\$280,580</u>	<u>\$156,546</u>	<u>\$130,727</u>	<u>\$19,486</u>	<u>\$95,599</u>	<u>\$32,026</u>
12	Income Tax Rate	12.20%	12.20%	12.20%	12.20%	12.20%	12.20%
13	Income Tax on Taxable Income	<u>\$34,231</u>	<u>\$19,099</u>	<u>\$15,949</u>	<u>\$2,377</u>	<u>\$11,663</u>	<u>\$3,907</u>
14	Income Tax Credits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
15	Utility Net Income	<u>\$274,501</u>	<u>\$165,600</u>	<u>\$262,419</u>	<u>\$164,757</u>	<u>\$229,583</u>	<u>\$173,766</u>
16	Utility Rate Base	\$4,780,587	\$4,780,587	\$4,756,258	\$4,756,258	\$4,641,188	\$4,641,188
17	Deemed Equity Portion of Rate Base	\$1,912,235	\$1,912,235	\$1,902,503	\$1,902,503	\$1,856,475	\$1,856,475
18	Income/(Equity Portion of Rate Base)	14.36%	8.66%	13.79%	8.66%	12.37%	9.36%
19	Target Return - Equity on Rate Base	8.66%	8.66%	8.66%	8.66%	9.36%	9.36%
20	Deficiency/Sufficiency in Return on Equity	5.70%	0.00%	5.13%	0.00%	3.01%	0.00%
21	Indicated Rate of Return	7.74%	5.47%	7.52%	5.47%	7.87%	6.67%
22	Requested Rate of Return on Rate Base	5.47%	5.47%	5.47%	5.47%	6.67%	6.67%
23	Deficiency/Sufficiency in Rate of Return	2.28%	0.00%	2.05%	0.00%	1.20%	0.00%
24	Target Return on Equity	\$165,600	\$165,600	\$164,757	\$164,757	\$173,766	\$173,766
25	Revenue Deficiency/(Sufficiency)	(\$108,902)	\$ -	(\$97,662)	\$1	(\$55,817)	\$0
26	Gross Revenue Deficiency/(Sufficiency)	<u>(\$124,034) ⁽¹⁾</u>		<u>(\$111,232) ⁽¹⁾</u>		<u>(\$63,573) ⁽¹⁾</u>	

Notes:

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



Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Settlement Agreement
1	OM&A Expenses	\$753,157	\$769,895	\$769,895
2	Amortization/Depreciation	\$180,507	\$191,991	\$188,568
3	Property Taxes	\$ -		
5	Income Taxes (Grossed up)	\$19,099	\$2,369	\$3,907
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$95,669	\$95,182	\$135,727
	Return on Deemed Equity	\$165,600	\$164,757	\$173,766
8	Service Revenue Requirement (before Revenues)	<u>\$1,214,031</u>	<u>\$1,224,194</u>	<u>\$1,271,863</u>
9	Revenue Offsets	\$48,750	\$46,121	\$46,121
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$1,165,281</u>	<u>\$1,178,074</u>	<u>\$1,225,742</u>
11	Distribution revenue	\$1,165,281	\$1,178,074	\$1,225,742
12	Other revenue	\$48,750	\$46,121	\$46,121
13	Total revenue	<u>\$1,214,031</u>	<u>\$1,224,195</u>	<u>\$1,271,863</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u>	<u>\$1</u>	<u>\$0</u>

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% ⁽²⁾	Settlement Agreement	Δ% ⁽²⁾
Service Revenue Requirement	\$1,214,031	\$1,224,194	0.84%	\$1,271,863	(100.00%)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	(\$124,034)	(\$111,232)	(10.32%)	(\$63,573)	(100.00%)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$1,165,281	\$1,178,074	1.10%	\$1,225,742	(100.00%)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	(\$124,034)	(\$111,241)	(10.31%)	(\$63,573)	(100.00%)

Notes

⁽¹⁾ Line 11 - Line 8

⁽²⁾ Percentage Change Relative to Initial Application



Revenue Requirement Workform (RRWF) for 2023 Filers

Load Forecast Summary

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

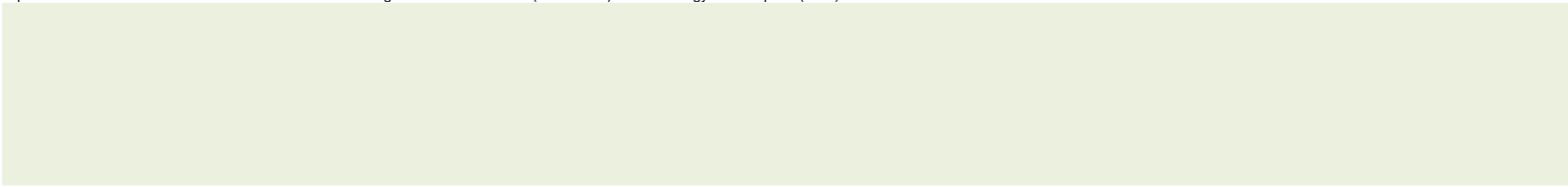
The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs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

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

Stage in Process:		Settlement Agreement			Interrogatory Responses			Settlement Agreement		
Customer Class		Initial Application			Interrogatory Responses			Settlement Agreement		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	2,345	20,126,172	-	2,345	20,150,710	-	2,345	20,274,072	-
2	General Service < 50 kW	165	4,617,010	-	165	4,620,558	-	165	4,620,092	-
3	General Service > 50 to 4999 kW	9	3,952,566	11,414	9	3,960,295	11,414	9	3,959,895	11,413
4	Unmetered Scattered Load	17	93,084	-	17	88,338	-	17	88,338	-
5	Street Lighting	633	241,169	655	633	242,877	655	633	234,836	655
6	Micro Fit	-								
7	other									
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
Total		3,168	29,030,001	12,069		29,062,778	12,069		29,177,234	12,068

Notes:

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





Revenue Requirement Workform (RRWF) for 2023 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⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
<i>From Sheet 10. Load Forecast</i>				
(7A)				
1 Residential	\$ 687,249	77.36%	\$ 1,037,556	81.58%
2 General Service < 50 kW	\$ 107,690	12.12%	\$ 131,216	10.32%
3 General Service > 50 to 4999 kW	\$ 69,528	7.83%	\$ 73,047	5.74%
4 Unmetered Scattered Load	\$ 5,498	0.62%	\$ 2,814	0.22%
5 Street Lighting	\$ 18,461	2.08%	\$ 27,230	2.14%
6 Micro Fit				
7 other				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 888,426	100.00%	\$ 1,271,863	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 1,271,862.95	

- (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	\$ 1,053,554	\$ 1,001,606	\$ 1,001,576	\$ 38,435
2 General Service < 50 kW	\$ 130,541	\$ 124,104	\$ 124,108	\$ 5,117
3 General Service > 50 to 4999 kW	\$ 67,337	\$ 64,017	\$ 66,413	\$ 549
4 Unmetered Scattered Load	\$ 5,919	\$ 5,627	\$ 3,257	\$ 120
5 Street Lighting	\$ 31,964	\$ 30,388	\$ 30,388	\$ 1,900
6 Micro Fit				
7 other				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 1,289,315	\$ 1,225,742	\$ 1,225,742	\$ 46,121

- (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: 2018 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1 Residential	107.00%	100.24%	100.24%	85 - 115
2 General Service < 50 kW	88.00%	98.48%	98.48%	
3 General Service > 50 to 4999 kW	103.00%	88.39%	91.67%	
4 Unmetered Scattered Load	70.00%	204.22%	119.99%	
5 Street Lighting	70.00%	118.57%	118.57%	
6 Micro Fit				
7 other				
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	Test Year	Proposed Revenue-to-Cost Ratio		Policy Range
		Price Cap IR Period 1	Price Cap IR Period 2	
1 Residential	100.24%	100.24%	100.24%	85 - 115
2 General Service < 50 kW	98.48%	98.48%	98.48%	
3 General Service > 50 to 4999 kW	91.67%	91.67%	91.67%	
4 Unmetered Scattered Load	119.99%	119.99%	119.99%	
5 Street Lighting	118.57%	118.57%	118.57%	
6 Micro Fit				
7 other				
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 2021 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 2022 and 2023 Price Cap IR models, as necessary. For 2022 and 2023, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (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'.

Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Design and Revenue Reconciliation

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

Stage in Process:					Settlement Agreement	Class Allocated Revenues			Fixed / Variable Splits ²			Distribution Rates				Revenue Reconciliation			
Customer and Load Forecast					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design					Percentage to be entered as a fraction between 0 and 1		Transformer Ownership Allowance ¹ (\$)	Monthly Service Charge		Volumetric Rate		MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership
Customer Class	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					
From sheet 10. Load Forecast																			
1 Residential	kWh	2,345	20,274,072	-	\$ 1,001,576	\$ 1,001,576	\$ 0	100.00%	0.00%		\$35.59	2	\$0.0000	/kWh	4	\$ 1,001,495.46	\$ -	\$ 1,001,495.46	
2 General Service < 50 kW	kWh	165	4,620,092	-	\$ 124,108	\$ 41,970	\$ 82,138	33.82%	66.18%		\$21.24		\$0.0178	/kWh		\$ 41,971.68	\$ 82,237.6408	\$ 124,209.33	
3 General Service > 50 to 4999 kW	kW	9	3,959,895	11,413	\$ 66,413	\$ 19,834	\$ 46,578	29.87%	70.13%		\$192.03		\$4.0811	/kW		\$ 19,834.72	\$ 46,578.3007	\$ 66,413.02	
4 Unmetered Scattered Load	kWh	17	88,338	-	\$ 3,257	\$ 2,499	\$ 758	76.73%	23.27%		\$12.56		\$0.0086	/kWh		\$ 2,499.69	\$ 759.7096	\$ 3,259.40	
5 Street Lighting	kW	633	234,636	655	\$ 30,388	\$ 17,051	\$ 13,337	56.11%	43.89%		\$2.24		\$20.3613	/kW		\$ 17,023.55	\$ 13,336.6515	\$ 30,360.20	
6 Micro FT																\$ -	\$ -	\$ -	
7 other																\$ -	\$ -	\$ -	
8																\$ -	\$ -	\$ -	
9																\$ -	\$ -	\$ -	
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#																\$ -	\$ -	\$ -	
Total Transformer Ownership Allowance										\$					Total Distribution Revenues				
																	\$	1,225,737.41	
										Rates recover revenue requirement						Base Revenue Requirement			
																	\$	1,225,742.35	
																		\$	4.94
																		% Difference	0.000%

Notes:

¹ Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.
² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).