



**Lakefront  
Utilities  
Inc.**

September 27, 2013

Ontario Energy Board  
PO Box 2319  
2300 Yonge Street 27<sup>th</sup> Floor  
Toronto ON  
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli

Re: Lakefront Utilities Inc.  
EB-2013-0148 – 2014 IRM Rate Application

Please find attached Lakefront Utilities Inc. 2014 4<sup>th</sup> Generation Incentive Regulation Mechanism Application requesting new rates effective May 1, 2014.

A complete copy of the electronic submission has been uploaded to the RESS as per the Filing Requirements, as well as two hard copies delivered to your attention.

Any questions regarding this submission should be directed to the undersigned.

Respectfully Submitted,

*Original Signed*

Jennifer Theoret, CA  
Director of Finance & Compliance  
Lakefront Utilities Inc.  
905-372-2193.  
jtheoret@lusi.on.ca

**2014**

**LAKEFRONT UTILITIES INC.**

**4<sup>TH</sup> Generation Incentive Rate Mechanism Application**

**EB-2013-0148**

**Submitted 27 September, 2013**

1	<b>EXHIBIT 1: ADMINISTRATIVE DOCUMENTS</b>	<b>3</b>
2	APPLICATION	4
3	MANAGER'S SUMMARY (3.1.3)	6
4	Deferral and Variance Accounts Balance Disposition (3.2.5)	7
5	Figure A: Rate Generator Threshold Test Group 1 Accounts	7
6	Figure B: Group 1 Accounts Disposal	7
7	Table 1: Summary of Deferral/Variance Rate Riders	9
8	LRAM Variance Account LRAMVA for 2011-2014 (3.2.6)	10
9	Table 2: 2012 LRAMVA Principal Calculation (A)	11
10	Table 3: 2012 LRAMVA Carrying Charge Calculation (B)	11
11	Retail Transmission Rates (3.2.8)	12
12	Table 4: Summary of Retail Transmission Rate Changes	13
13	Revenue to Cost Ratios (3.2.7)	13
14	Table 5: Proposed Revenue to Cost Ratios 2012- 2017	14
15	Table 6: Board Range Revenue to Cost Ratios 2013/2014	14
16	Shared Tax Savings (3.2.4)	15
17	Price Cap Index (3.2.1)	15
18	Z-Factor Claims (3.2.2)	16
19	Incremental Capital Module (3.3.1)	16
20	Treatment of Costs for 'eligible investments' (3.3.2)	16
21	Distribution Rates Adjustments	16
22	Input Data for Workforms	17
23	Summary of Proposed Rates Changes and Bill Impacts ( 3.1.4)	20
24	Figure A: Residential Bill Impact	20
25	Figure B: GS < 50kW Bill Impact	21
26	<b>EXHIBIT TWO RATES AND TARIFF SHEETS</b>	<b>22</b>
27	<b>ATTACHMENT 1: LAKEFRONT UTILITIES INC MAY 1, 2013 RATE ORDER</b>	<b>22</b>
28	<b>ATTACHMENT 2: PROPOSED LAKEFRONT UTILITIES INC MAY 1, 2014 RATE ORDER</b>	<b>33</b>
29	<b>EXHIBIT THREE LAKEFRONT UTILITIES INC INCENTIVE RATE GENERATOR REGULATION MODEL FOR</b>	
30	<b>2014 FILERS</b>	<b>44</b>
31	<b>EXHIBIT FOUR LAKEFRONT UTILITIES INC RTSR MODEL FOR 2014 FILERS</b>	<b>79</b>
32	<b>EXHIBIT FIVE LAKEFRONT UTILITIES INC REVENUE TO COST MODEL FOR 2014 FILERS</b>	<b>97</b>
33	<b>EXHIBIT SIX LAKEFRONT UTILITIES INC TAX SHARING MODEL FOR 2014 FILERS</b>	<b>111</b>
34		
35		
36		
37		
38		
39		

1  
2  
3  
4  
5

**Exhibit 1: Administrative Documents**

1  
2 **APPLICATION**

3  
4  
5 **ONTARIO ENERGY BOARD**

6 **IN THE MATTER OF** *the Ontario Energy Board Act, 1998; S.O. 1998, c.15 (Sched. B);*

7  
8 **AND IN THE MATTER OF** an application by Lakefront Utilities Inc for an Order or  
9 Orders pursuant to section 78 of the *Ontario Energy Board Act, 1998* approving or fixing  
10 just and reasonable rates and other service charges for the distribution of electricity and  
11 related matters as of May 1, 2014.

12  
13 **APPLICATION**

- 14  
15 a) The Applicant is Lakefront Utilities Inc (LUI) (the “Applicant”). The Applicant is a  
16 Licensed electricity distributor operating pursuant to electricity distribution license  
17 ED-2002-0545. The Applicant distributes electricity to over 9,800 customers within its  
18 licensed Territory in the Town of Cobourg and the Village of Colborne.  
19  
20  
21 b) Lakefront Utilities Inc hereby applies to the Ontario Energy Board (the “OEB”) pursuant to  
22 Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its  
23 proposed distribution rates and other charges, effective May 1, 2014 based on a 2014 4<sup>th</sup>  
24 Generation Incentive Regulation Mechanism (“IRM4”) application.  
25  
26  
27 c) Unless otherwise identified in the Application, Lakefront Utilities Inc followed Chapter 3 of  
28 the OEB’s Filing Requirements for Electricity Distribution Rate Application dated July 17,  
29 2013 (Originally issued on November 14, 2006) in order to prepare this application.  
30  
31 d) Specifically, LUI is applying for order or orders granting distribution rates updated and  
32 adjustments that include the following:  
33  
34 • Disposition of Group One Deferral and Variance Accounts  
35 • Disposition of LRAM 1568  
36 • Updated Rates for Retail Transmission Service Rates  
37 • Distribution Rates Adjustment  
38  
39  
40  
41  
42

1  
2 This Application is supported by written evidence and using the following board models and work  
3 forms;

- 4 • 2014 IRM4 Rate Generator Model (Version 2.3)
- 5 • 2014 IRM4 Tax Sharing Model (Version 1.1)
- 6 • 2014 RTSR Adjustment Work Form (Version 4.0)
- 7 • 2014 Revenue to Cost Ratio Adjustment Work form (Version 2.0)

8  
9 This supported application may be amended from time to time, prior to the Board's final decision  
10 on this application.

11  
12 The Applicant intends to publish the Notice of Application in the Northumberland Today; a local  
13 paid subscription newspaper which circulates to approximately 22,800 residents of Northumberland  
14 County. Lakefront Utilities Inc also will publish in the Northumberland News which is a freely  
15 distributed newspaper and is circulated within the region.

16  
17 The primary day-to-day contact for this application should be:

18  
19 **Brittany Ashby, Financial & Regulatory Analyst**

20 Tel: 905-372-2193 extension 5256

21 Fax: 905-372-2581

22 Email: [bashby@lusi.on.ca](mailto:bashby@lusi.on.ca)

23  
24  
25  
26 The Applicant requests that a copy of all documents filed with the Board in this  
27 proceeding be served on the Applicant, as follows:

28  
29 Lakefront Utilities Inc.

30 207 Division Street

31 PO Box 577

32 Cobourg ON K9A 4L3

33  
34 Attention: Adam Giddings CA, Senior Analyst

35 Tel: 905-372-2193 extension 5242

36 Fax: 905-372-2581

37 Email: [agiddings@lusi.on.ca](mailto:agiddings@lusi.on.ca)

38  
39  
40  
41  
42  
43  
44

## MANAGER'S SUMMARY (3.1.3)

Lakefront Utilities Inc. ("LUI") is the licensed electricity distributor (ED 2002-0545) that operates the electricity distribution systems that provide power to over 9800 customers within its licensed Territory in the Town of Cobourg and the Village of Colborne. LUI charges its customers distribution rates and other charges as authorized by the Ontario Energy Board ("Board"). In this application, LUI is applying for rates and charges effective May 1, 2014.

Application of the rates and charges effective May 1st 2014 is filed on the basis of the 4th Generation Incentive Regulation Mechanism ("IRM4") policies as set out by the Board in the Report dated December 20, 2006, and subsequent relevant Board Decisions. This Managers Summary addresses the following items:

- Deferral and Variance Account Balance Disposition (3.2.5)
- LRAMVA (3.2.6)
- Retail Transmission Service Rates (3.2.8)
- Revenue to Cost Ratios (3.2.7)
- Shared Tax Savings (3.2.4)
- Price Cap Index (3.2.1)
- Z-Factor Claim (3.2.2)
- Incremental Capital Module (3.3.1)
- Treatment of Costs (3.3.2)
- Distribution Rates Adjustments
- Input Data Workform Information
- Summary of Proposed Rates Changes and Bill Impacts
- LUI May 1, 2014 Rate Order – Attachment A
- Proposed Tariff of Rates and Charged – Attachment B
- Customer Bill Impacts – Attachment C

**Deferral and Variance Accounts Balance Disposition (3.2.5)**

The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report ("The EDDVAR Report") provides that during the 4<sup>th</sup> Generation IRM plan term, the distributor's Group One audited account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded.

The 2014 continuity schedule, found in Tab 5 of the IRM3 Rate Generator model, has been completed as part of this application. Group 1 accounts balances with interest projected to April 30, 2013 is a credit of \$ (1,623,380) excluding account 1595 for the recently approved 2013 actual year end amount. 12 months of test year data that was approved in LUI's most recent 2012 Cost of Service rate application file number EB-2011-0250 was populated as volumetric forecast in Tab 6 of the Rate Generator, the threshold test calculation in Tab 6 yields the preset disposition and for this 2014 IRM application exceeds the threshold with a total claim value of (0.0065) per kWh. Therefore LUI will request the disposition of its Group 1 accounts and of LRAMVA 1568 as determined in Tab 6 of the Rate Generator threshold test. See figure A below:

**Figure A: Rate Generator Threshold Test Group 1 Accounts**

Threshold Test

Total Claim (including Account 1521, 1562 and 1568)	(\$1,647,608)
Total Claim for Threshold Test (All Group 1 Accounts)	(\$1,623,380)
Threshold Test (Total claim per kWh) <sup>3</sup>	(0.0065)

**Figure B: Group 1 Accounts Disposal**

GROUP 1 ACCOUNTS	ACCOUNT NUMBER	Principle	Interest	Total Claim	RRR 2.1.7	Variance
LV Variance Account	1550	20,517	(1,852)	18,665	18,665	-
RSVA - Wholesale Market Service Charge	1580	(561,377)	(7,166)	(568,543)	(568,543)	-
RSVA - Retail Transmission Network Charge	1584	(22,504)	(2,016)	(24,520)	(24,520)	-
RSVA - Retail Transmission Connection Charge	1586	3,731	(1,854)	1,877	1,877	-
RSVA - Power (excluding Global Adjustment)	1588	1,169,452	(43,747)	1,125,705	801,243	(324,462)
RSVA - Global Adjustment	1589	(1,212,757)	(17,721)	(1,230,478)	(1,230,478)	-
Recovery of Regulatory Asset Balances	1590	-	-	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>5</sup>	1595	3,552	(3,552)	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>5</sup>	1595	(361,409)	(5,041)	(366,450)	(366,448)	2
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>5</sup>	1595	444,911	9,263	454,174	454,174	-
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>5</sup>	1595	(958,829)	(49,785)	(1,008,614)	(1,008,614)	-
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		(1,474,713)	(123,471)	(1,598,184)	(1,922,644)	(324,460)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		(261,956)	(105,750)	(367,706)	(692,166)	(324,460)
RSVA - Global Adjustment	1589	(1,212,757)	(17,721)	(1,230,478)	(1,230,478)	-

1 **Account 1588** – The RSVA 1588 Power account is used monthly to record the net difference between the  
2 energy amount billed to customers and the energy charges to a distributor using the monthly IESO  
3 Independent Electricity System Operator invoice including accruals. Carrying charges do apply to this account  
4 and are recorded in quarterly periods. Prior to the year 2012 Lakefront Utilities records included its Account  
5 1589 Global Adjustment (GA) charges and revenues within the balance of Account 1588. In the 2012 rate year  
6 Lakefront moved its GA charges and revenues out of the 1588 RSVA Power account and into the 1589 GA  
7 account. The 1589 GA removed from 1588 RSVA was the activity within the sub-account balances of RSVA  
8 Power and Global Adjustment a balance of positive \$727,627 = \$743,564 principal and negative (\$16,295)  
9 carrying charges. Lakefront makes note that its internal continuity schedules did not account for the journal  
10 entry movement of \$727,627, also the records had not removed global adjustment revenues and expenses  
11 from the balance of account 1588 in 2012 fiscal year, thus creating another net effect of the two accounts  
12 resulting in an overstated carrying charge of \$6181. At this time Lakefront has determined the error in the  
13 schedules and has confidence that a debiting entry of \$330,676 is to be made to balance the Power and  
14 Expense accounts for the year 2012 as well as an adjustment credit of (\$6,214) to the carrying charges. The  
15 (\$6214) is equal to the overstated \$6181 recorded in the general ledger and the proper year end interest  
16 balance of negative (\$33) had the global adjustment revenues and charges not been applied to account 1588  
17 as well as 1589. Therefore Lakefront Utilities notes the timing and calculation discrepancy of \$324,426  
18 = \$330,676 - \$6181 - \$33 in Tab 5 - 2014 continuity schedule column CR of the rate generator. Lakefront believes  
19 to properly reflect the activity of the RSVA Power 1588 account the \$324,426 needs to be applied to the 2012  
20 year, which is an entry performed in the open of fiscal 2013 year. Lakefront requests that the Board approve of  
21 this adjustment for disposal of the 1588 in its 2012 rates so as to not create an intergenerational inequity.

22

23 **Account 1562** – Deferred Payment in Lieu of Taxes was amended after the 2.1.7 regulatory reporting filing as  
24 part of the 2012 COS application. This was in response to Board comments on the Draft Rate Order on May 7,  
25 2012 and the amended figures were filed with the board on May 17, 2012. This account is not subject to  
26 disposition in this proceeding as it has already been fully disposed of in the 2012 Cost of Service Rate  
27 Application; EB – 2011-0250 proceeding. Lakefront Utilities Inc notes that this specific account was reported  
28 in the 2.1.7 based on the actual data in Lakefront's General Ledger, however during the 2012 Cost of Service  
29 Rate Application, Lakefront submitted the final PLS reconciliation and recovery, as per OEB instruction. From  
30 this reconciliation, Lakefront was required to true up this account, by a significant amount and plans to do so.  
31 This amount is the amount that the OEB approved to dispose in our 2012 Cost of Service.

32

33

**Account 1521** –Special Purpose Charge was amended during the 2013 IRM EB-2012-0144 process where Lakefront submitted that the credit balance of (\$61,133) as the disposal balance for this account. This(\$61,133) was a balance resulting from an inverted sign reviewed and approved by the Board in Lakefronts 2012 rate application EB 2011-0250. The 2012 Year end 2.1.7 regulatory reporting filing does reflect the balance that is disposed of in Lakefronts books during the 2013 year. This account is not subject to disposition in this proceeding as it has already been fully disposed of in the 2013 year following the April 4<sup>th</sup>, 2013 Decision and Order for Lakefront’s Incentive Rate Mechanism Application 2013 EB-2012-0144.

Therefore, for 2014 Rates Lakefront proposes to clear the account balances of its group one accounts with a credit balance of **(1,623,380)** and LRAMVA 1568 as a credit balance of \$ **(24,228)** by means of a one year deferral and variance rate rider including the remainder of the Group 1 account balances. The net of this amount is **(1,647,608)** the bill impact of the rate changes proposed in this application is such that one year is a sufficient length of time for clearance of these account balances with no rate mitigation necessary. Again, Lakefront received the actual LRAM data from the OPA on September 3rd, 2013, and therefore the LRAM figures in the 2.1.7 for the year ended 2012 does not reflect the 2012 LRAM amounts nor the disposal in 2012 as they were not yet received and performed.

The following table from Tab 8 Rate Generator provides a summary of proposed group one accounts and the LRAMVA 1568 account rate riders.

**Table 1: Summary of Deferral/Variance Rate Riders**

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Billed kWh	Billed kW	Balance of Accounts Allocated by kWh/kW (RPP) or Distribution	Deferral/Variance Account Rate Rider	Allocation of Balance in Account 1588	Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider
RESIDENTIAL	\$/kWh	73,125,152		(111,617)	(0.0015)	(74,719)	8,441,723	(0.0089)
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	35,160,634		(52,076)	(0.0015)	(36,909)	4,169,928	(0.0089)
GENERAL SERVICE 50 TO 2,999 KW	\$/kW	120,608,902	303,629	(177,414)	(0.5843)	(954,057)	271,356	(3.5159)
GENERAL SERVICE 3,000 TO 4,999 KW	\$/kW	19,295,356	47,442	(50,016)	(1.0543)	(170,786)	47,442	(3.5999)
UNMETERED SCATTERED LOAD	\$/kWh	716,623		(13)	0.0000	(6,325)	714,574	(0.0089)
SENTINEL LIGHTING	\$/kW	78,431	218	(47)	(0.2167)	(694)	218	(3.1844)
STREET LIGHTING	\$/kW	1,215,575	3,343	(2,147)	(0.6422)	(10,759)	3,343	(3.2184)
microFIT								
<b>Total</b>		<b>250,200,673</b>	<b>354,632</b>	<b>(393,330)</b>		<b>(1,254,248)</b>	<b>13,648,584</b>	

24  
25  
26

1 **LRAM Variance Account LRAMVA for 2011-2014 (3.2.6)**

2  
3 For CDM programs delivered within the 2011-2014 period, the Board established Account 1568 as the  
4 LRAMVA to capture the variance between the Board Approved CDM forecast and actual results as the  
5 customer rate level.

6  
7 Specifically the LRAMVA captures at the customer rate class level, the difference between the following:

- 8 • The results of actual, verified impacts of authorized CDM activities undertaken by electricity  
9 distributors between 2011-2014 for both Board-Approved programs and OPA-Contracted Province-  
10 Wide CDM programs in relation to activities undertaken by the distributor and/or delivered for the  
11 distributor by a third party under contract (in the distributor's franchise area); AND
- 12 • The level of CDM program activities included in the distributors load forecast (the level embedded into  
13 rates).

14  
15 In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management  
16 (EB-2012-0003) issued April 26, 2012 at minimum, distributors must apply for disposition of the balance in the  
17 LRAM VA at the time of their Cost of Service rate applications. Distributors may also apply for the disposition  
18 of the balance of the LRAMVA on IRM rate applications if the balance is deemed significant by the applicant.  
19 During Lakefront Utilities Inc 2013 IRM Application file number EB-2012-0144, Lakefront Utilities Inc. was  
20 approved by the board to dispose of its calculated 2011 LRAM balance of \$7,858 = \$7597 (Principal) + \$261  
21 (Carrying Charges).

22  
23 Lakefront Utilities has calculated its LRAMVA 1568 deferral and variance account dollars for the year 2012 by  
24 using the allocated **OPA Annual CDM Report - 2012 Final Verified Results Report** dated September 3<sup>rd</sup> 2013.  
25 Lakefront has applied the net incremental energy savings in kWh as they have been class specifically awarded  
26 by the OPA Program for the year 2012 and adjusting for any 2011 net incremental adjustments that were  
27 stated in the OPA Annual CDM Report. To calculate the difference between activities that were forecasted in  
28 Lakefront's load forecast Lakefront takes the net of savings and adjustments by class and removes the  
29 distributors annual forecast which was embedded into the Lakefront's rates during Lakefront's Cost of Service  
30 Application 2012 EB-2011- 0250. Lakefront then takes the differential amount and applies kWh against LUI's  
31 distribution rates for the year 2012. Rate change during the year 2012 has been taken into consideration by  
32 applying the specific class rates for the months of January – April from LUI's decision and order file number

1 EB-2010-0095 and distribution rates for the months of May – Dec from LUI’s decision and order file number  
2 EB-2012-0144.  
3 LUI’s 2012 LRAMVA 1568 balance is an amount payable to its customers of (\$23,877) principal + (\$351)  
4 carrying charges = (\$24,228). As seen in the Tables 2 and 3 below:

6 **Table 2: 2012 LRAMVA Principal Calculation (A)**

Customer Class	EB-2011-0250		OPA Final Annual Report		Energy Volume to Calculate Variance		EB2010-0095 2011 Distribution Volumetric Rate (Jan - Apr)		EB-2011-0250 2012 Distribution Volumetric Rate (May - Dec)		Entry for 1568 LRAM Account			
	CDM Component of Approved OEB Forecast 2012 CoS		kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW
	kWh	kW												
Residential	1,049,050	0	155,205	35	(893,845)	35	\$0.0134		\$0.0143			(12,513.83)		
General Service <50 kW	504,413	0	110,062	28	(394,351)	28	\$0.0081		\$0.0082			(3,220.53)		
General Service > 50 - 4,999 kW	1,019,118	2,566	408,833	179	(610,285)	(2,387)		\$3.4201		\$3.4067			(\$8,142.45)	
General Service > 5 kW	0	0	0	0	0	0		\$1.0268		\$1.5830			\$0.00	
Sentinel Lighting	0	0	0	0	0	0		\$11.4737		\$11.5631			\$0.00	
Street Lighting	0	0	0	0	0	0		\$24.3414		\$24.4721			\$0.00	
Unmetered Scattered Load	0	0	0	0	0	0	\$0.0293		\$0.0352				\$0.00	
<b>Total</b>	<b>2,572,581</b>	<b>2,566</b>	<b>674,100</b>	<b>242</b>	<b>(1,898,481)</b>	<b>(2,324)</b>						<b>(15,734.36)</b>	<b>(\$8,142.45)</b>	

9 **Table 3: 2012 LRAMVA Carrying Charge Calculation (B)**

Carrying Charges:	LRAMVA	Rate	Months	Total Interest	Total
Residential	(\$12,513.83)	1.47%	12	\$183.95	\$12,697.78
General Service <50 kW	(\$3,220.53)	1.47%	12	\$47.34	\$3,267.88
General Service > 50 - 4,999 kW	(\$8,142.45)	1.47%	12	\$119.69	\$8,262.15
General Service > 5 kW	\$0.00	1.47%	12	\$0.00	\$0.00
Sentinel Lighting	\$0.00	1.47%	12	\$0.00	\$0.00
Street Lighting	\$0.00	1.47%	12	\$0.00	\$0.00
Unmetered Scattered Load	\$0.00	1.47%	12	\$0.00	\$0.00
	<b>(\$23,876.82)</b>			<b>\$350.99</b>	<b>\$24,227.81</b>

12 A separate third party review of the distributor’s OPA-Contracted Province-Wide CDM programs is not required  
13 as per 3.2.6.1 Disposition of the LRAMVA July 17, 2013 Chapter 3 of the OEB’s Filing Requirements.  
14 Lakefront Utilities reiterates its assertion from its 2013 IRM application EB-2012-0144 that the balance is  
15 deemed significant to ensure that customers are realizing the true balancing effects of LRAMVA assumptions.  
16 Disposition of the LRAMVA balance (\$24,227.81) in the 2012 year allows for a consistent approach to future  
17 disposition of the LRAMVA based on the 2012 load forecast and on principle of minimizing intergenerational  
18 inequities.

1 ***Retail Transmission Rates (3.2.8)***

2  
3 LUI is charged Ontario uniform transmission rates by Hydro One Networks, and in turn has Board approved  
4 retail transmission service rates to charge end user customers in order to recover the expenses. Based on  
5 Hydro One Networks most recent Decision and Rate Order of the Board in the EB 2012-0031 proceeding, the  
6 UTRS's effective January 1, 2013 are: \$3.63/kW/mth for Network Service Rate, \$0.75/kW/mth for Line  
7 Connection Service Rate, and \$1.85/kW/mth for Transformation Connection Service Rate. Variance accounts  
8 are used to track the timing and rate differences in UTR's paid and RTSR's billed; they are recorded in USoA  
9 Accounts 1584, and 1586. On June 28, 2012, the Ontario Energy Board (the "Board") issued revision 4.0 of  
10 the *Guideline G- 2008-0001 Electricity Distribution Retail Transmission Service Rates (the "Guideline")*. This  
11 Guideline outlines the information that the Board requires electricity distributors to file when proposing  
12 adjustments to their retail transmission service rates. The guideline was used to file to adjust LUI's RTSR's for  
13 2014.

14  
15 The billing determinants used on Tab 4 of the RTSR Model were derived from the RRR 2.1.5 Performance  
16 Based Regulation filing for the annual consumption in compliance with the instruction to use the most recent  
17 reported RRR billing determinants. The billing determinants are non-loss adjusted.

18  
19 The OEB has provided a model to assist electrical distributors in the calculation of distributors' specific RTSRs  
20 based on a comparison of historical transmission costs adjusted for the new UTR levels and the revenues  
21 generated under existing RTSRs. LUI has completed the model and included the proposed RTSR Network  
22 and RTSR Connection rates on Tab 11 of the Rate Generator Model. LUI understands that when the January  
23 1<sup>st</sup> 2014 UTRs are determined that our 2014 IRM application model (RTSR Workform) will be updated to  
24 incorporate the change if necessary by Board staff and parties to the proceeding will have an opportunity to  
25 review the resulting rates as part of the rate process. A summary of the Current and Proposed RTSRs from  
26 Exhibit 4 is included in the table below:

27  
28  
29  
30  
31  
32  
33  
34

1 **Table 4: Summary of Retail Transmission Rate Changes**

2

Rate Class	Unit	2013	2014	Year to Year Change	2013	2014	Year to Year Change
		Current RTSR Network	Proposed RTSR Network		Current RTSR Connection	Proposed RTSR Connection	
Residential	kWh	0.0072	\$ 0.0068	\$ (0.0004)	\$ 0.0053	\$ 0.0049	\$ (0.0004)
General Service Less Than 50kW	kWh	0.0065	\$ 0.0062	\$ (0.0003)	\$ 0.0048	\$ 0.0045	\$ (0.0003)
General Service 50 to 2,999 kW	kW	2.6581	\$ 2.5185	\$ (0.1396)	\$ 1.9176	\$ 1.7909	\$ (0.1267)
General Service 3,000 to 4,999 kW	kW	2.9727	\$ 2.8165	\$ (0.1562)	\$ 2.2617	\$ 2.1123	\$ (0.1494)
Unmetered Scattered Load	kWh	0.0076	\$ 0.0072	\$ (0.0004)	\$ 0.0060	\$ 0.0056	\$ (0.0004)
Sentinel Lighting	kW	2.0145	\$ 1.9087	\$ (0.1058)	\$ 1.5133	\$ 1.4133	\$ (0.1000)
Street Lighting	kW	2.0047	\$ 1.8994	\$ (0.1053)	\$ 1.4824	\$ 1.3845	\$ (0.0979)

3

4

5 **Revenue to Cost Ratios (3.2.7)**

6

7 Revenue to cost ratios measure the relationship between the revenues expected from a class of customers  
8 and the level of costs allocated to that class. The Board has established target ratio ranges for Ontario  
9 electricity distributors in its Review of Electricity Distribution Cost Allocation Policy (EB-2012-0219), dated  
10 March 31, 2011. In its 2012 Cost of Service Rate Application Decision (EB 2011-0250) LUI was directed to  
11 follow the approach of moving outliers (that is, the customers whose revenue-to-cost ratios that are above or  
12 below the approved ranges) to the lower and upper boundaries of their applicable ranges, after which  
13 adjustments will be made to the lowest or highest classes within their ranges as necessary to maintain  
14 revenue neutrality. It was acknowledged in the 2012 Cost of Service settlement proposal that LUI will adjust  
15 the revenue-to-cost ratio for its only customer in the General Service 3,000 – 4,999 kW customer class in  
16 years following 2012 by equal increments over a 4 year period from 57.5% towards 80.0% which is the Board's  
17 minimum policy target range. Adjustments will be made to the classes most above the revenue-to-cost ratio of  
18 100% first, until lowered to the next highest ratio. LUI intended to move the revenue-to-cost ratio by an  
19 average of 7.5% increments yearly beginning in 2014 to mitigate rate shock to that specific customer class  
20 (GS 3000-4999 kW). Offsetting the movement will be the class of GS < 50-2999 kW due to a 15% revenue-to-  
21 cost distance above the maximum policy range. On April 4, 2013 Decision and Order EB-2012-0144 Lakefront  
22 Utilities Inc accepted the Board staff submission and provided updated revenue to cost ratio for the GS 3,000  
23 to 4,999 kW rate class which reflects an annual increase of 5.625%. The reduction to offset this revenue to  
24 cost ratio movement in GS 3,000 to 4,999 kW is to the GS 50 to 2,999kW rate class and is rebalanced by the  
25 percentage change. In the years 2011 to 2012 LUI's GS 3000-4999 kW customer was increased from 28.63%  
26 to the 57.50%, and in 2012 increased from 57.5% to 63.13% revenue-to-cost ratio.

1 A summary of the Proposed Revenue to Cost Ratios is on Tab 6 of the IRM Revenue Cost Ratio Adjustment  
 2 Workform in Exhibit 5 and shown in the table below:

3  
 4  
 5

**Table 5: Proposed Revenue to Cost Ratios 2012- 2017**

Rate Class	Direction	Current Year	Transition	Transition	Transition	Transition	Transition
		2012	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017
Residential	No Change	89.90%	89.90%	89.90%	89.90%	89.90%	89.90%
General Service Less Than 50 kW	No Change	99.64%	99.64%	99.64%	99.64%	99.64%	99.64%
General Service 50 to 2,999 kW	Rebalance	139.13%	tbd	tbd	tbd	tbd	tbd
General Service 3,000 to 4,999 kW	Change	57.50%	63.13%	68.75%	74.38%	80.00%	80.00%
Unmetered Scattered Load	No Change	81.94%	81.94%	81.94%	81.94%	81.94%	81.94%
Sentinel Lighting	No Change	117.24%	117.24%	117.24%	117.24%	117.24%	117.24%
Street Lighting	No Change	111.73%	111.73%	111.73%	111.73%	111.73%	111.73%

6  
 7 LUI's revenue to cost ratios shown are as agreed to in the 2013 3<sup>rd</sup> Generation IRM process and as reflected  
 8 in the Board's Decision with respect to Decision and Order EB-2012-0144. The following table provides the  
 9 current revenue to cost range and the Boards target range to display the movement and rebalancing of  
 10 Lakefront Utilities Inc revenue to cost ratio ranges:

11  
 12  
 13  
 14

**Table 6: Board Range Revenue to Cost Ratios 2013/2014**

Rate Class	Current Revenue	Proposed Revenue	Board Minimum	Board Maximum
	Cost Ratio 2013	Cost Ratio 2014	Target	Target
Residential	0.90	0.90	0.85	1.15
General Service Less Than 50 kW	1.00	1.00	0.80	1.2
General Service 50 to 2,999 kW	1.39	1.37	0.80	1.8
General Service 3,000 to 4,999 kW	0.58	0.63	0.80	1.2
Unmetered Scattered Load	0.82	0.82	0.80	1.2
Sentinel Lighting	1.17	1.17	0.80	1.2
Street Lighting	1.12	1.12	0.70	1.2

15  
 16  
 17  
 18

1 **Shared Tax Savings (3.2.4)**

2  
3 Lakefront Utilities Inc has completed the Board's 2014 Tax Sharing Model for IRM Applications to calculate the  
4 savings due to rate payers as a result of corporate tax saving implemented since 2013 IRM3 Decision (EB-  
5 2012-0144). The Board determined under the 4<sup>th</sup> Generation IRM that a 50/50 sharing of the impact of  
6 currently known legislated tax changes as applied to the tax level reflected in the Board-approved base rates  
7 for a distributor is appropriate. The calculated annual tax changes over the plan term will be allocated to  
8 customer rate classes on the basis of the most recent Board-Approved base year distribution revenue. The  
9 calculation for more than one rate class results in volumetric rate riders of \$0.0000 when rounded to the fourth  
10 decimal place and can be recorded to the total amount in USoA account 1595 for disposition in a future  
11 proceeding, as recommended in Chapter 3 of the Filing Requirements.

12  
13 LUI completed the Shared Tax Savings Work form supplied by the Board to calculate rate riders for tax  
14 change. LUI has not included any rate riders for 2014 for shared tax savings as the amount of tax to be shared  
15 is not enough to trigger a rate rider. LUI rebased in a 2012 Cost of Service and does not calculate an  
16 incremental tax savings to be transferred to Account 1595 as per the filing instructions for the 2013 IRM4.  
17 LUI's 2013 Shared Tax Savings Workform is attached to this document as Exhibit Six.

18  
19 **Price Cap Index (3.2.1)**

20  
21 In Chapter 3 of the Filing Requirements it states that distribution rates are to be adjusted according to the  
22 Annual Adjustment Mechanism as presented through the Board's Rate Generator model. Lakefront Utilities Inc  
23 understands that the Board will establish the final inflation factor, productivity factor and stretch factor to apply  
24 to distributors by means of a supplemental report on the RRFE. Based on the current price cap parameters,  
25 the Rate Generator Model - Tab 9 reflects a Price Cap Index adjustment of .48%. That calculation is based on  
26 a price escalator of 2.00%, less a productivity factor of 0.72%, and less the associated stretch factor value of  
27 0.4% (representing the middle cohort) for a total price index adjustment of 0.48%. LUI understands that the  
28 GDP-IPI in the Rate Generator model will be updated by Board staff at a later date in order to calculate the  
29 price cap index adjustment and a possible change in stretch factor for final distribution rates. The annual  
30 adjustment mechanism will apply to distribution rates (fixed and variable charges) uniformly across the  
31 customer rate classes.

1 **Z-Factor Claims (3.2.2)**

2 Lakefront Utilities Inc has not included a Z-factor claim in this application.

3

4 **Incremental Capital Module (3.3.1)**

5 Lakefront Utilities Inc has not requested rate relief through and incremental capital module in this application.

6

7 **Treatment of Costs for 'eligible investments' (3.3.2)**

8 Lakefront Utilities Inc has not requested any funding adders for generation or smart grid. Lakefront Utilities will  
9 continue to assess requirements in these areas for the future applications. Lakefront Utilities Inc has reviewed  
10 the new Filing Requirements (Chapter 5), and based on the timelines identified in section 5.1.3, determined  
11 that filing of a Distribution System Plan is not required at this time.

12

13 **Distribution Rates Adjustments**

14 LUI proposes 2014 distribution rate adjustments to both the Monthly Fixed Service Charge and Distribution  
15 Volumetric Rate for all rate classes reflecting the calculated values that are generated by the 2014 IRM4 Rate  
16 Generator Model.

17

18 As discussed above the price cap index adjustment, currently set at the 2012 values, is 0.48%, and within the  
19 model has been applied to current rates to yield LUI's proposed rates. Future updates to components of the  
20 price cap index calculation, to be completed by Board Staff as the updated become available, may impact the  
21 final price cap adjustment being applied to the current model.

22

23 LUI will make a specific mention that in the rate year of 2014 Effective May 1<sup>st</sup>, 2014 the Rate Rider for  
24 Disposition of Deferral/Variance Account (2013) has run its course and no longer exists on LUI's Proposed  
25 2013 Tariff of Rates and Charges.

26

27 Proposed distribution rates appear in Proposed Tariff of Rates and Charges – Exhibit 2 - Attachment 2. LUI  
28 proposes an effective date for the distribution rate adjustment of **May 1, 2014**.

29

1 ***Input Data for Workforms***

2 *Rate Order, EB-2012-0144* – *Tariff of Rates and Charges, effective May 1, 2013 (Filed in this application*  
3 *as Exhibit 2 Attachment 1.*

4 *LUI 2013 Rate Order, EB-2012-0144, Tariff of Rates and Charges effective May 1, 2013* was used in all  
5 Work forms and 2014 IRM4 Rate Generator.

6  
7 *2014 RTSR Workform*

8 The 2014 RTSR adjustment workform in PDF format is attached as Exhibit 4 of the Application. Further, the  
9 RTSR adjustment workform in excel will be filed along with application onto the board website.

10 **Tab 3:** The rate classes entered in the RTSR Model are taken from the most recent Board approved Rate  
11 Order, EB-2012-0144 – Tariff of Rates and Charges effective date of May1, 2013 and as submitted in the  
12 2013 Incentive Rate Mechanism Rate Application EB- 2012- 0144 RTSR Adjustment Work Form.

13  
14 **Tab 4:** The most recent actual data was reported in this tab from year 2012 actuals data. This was taken from  
15 the RRR 2.1.5 Annual Performance Based Regulation, Customers Demand, and Revenues section of the filing  
16 submission. The Application loss factor of 1.0565 is based on LUI's current Tariff of Rates and Charges  
17 effective May 1, 2012 (EB-2011-0250).

18  
19 **Tab 5:** As previously discussed in the Retail Transmission Rates – Tab 5 inputs are based on Hydro One  
20 Networks most recent Decision and Rate Order of the Board in the EB- 2011-0268 proceeding.

21  
22 **Tab 6:** The units billed, rates and amounts entered are the actual billing details for wholesale transmission for  
23 the same reporting period as the billing determinants on Tab 4 - 2.1.5 RRR Data. For Hydro One Sub  
24 Transmission Rates LUI had provided the combined Line and Transformer connection columns.

25  
26 **Tab 13:** Final 2013 RTSR rates contain the resulting RTSR's that were inputted into Tab 11; Proposed Rates  
27 of the 2013 Rate Generator.

28

29

30

31

32

33

1 2014 Rate Generator Model

2 LUI's completed 2014 IRM4 Rate Generator Model is attached as Exhibit 3 of this application and a completed  
3 excel file is being submitted electronically onto the board website.

4  
5 **Tab 3, 4 , and 10:** Data inputted into these tabs were obtained from the most recent Board approved Rate  
6 Order, EB-2012-0144 – Tariff of Rates and Charges effective date of May 1, 2013.

7  
8 **Tab 4:** Data inputted here is obtained from the Current Tariff Schedule. Final Rate Order (EB-2012-0144) that  
9 the date on the Board issued copy is "May 17, 2013".

10  
11 **Tab 5:** 2013 Continuity Schedule was extracted from LUI's deferral and variance accounting records and  
12 tested against the reported 2.1.7 RRR December 31, 2012 submission and general ledger accounts.  
13 Exception to this testing is the new account 1568 2011 and 2012 portion of LRAM account which will be  
14 recorded in the RRR 2.1.1 in our next RRR filing for 2013 and Board approval in this proceeding.

15  
16 **Tab 6:** The metered billing determinants used were inputted from the 2012 volumetric forecast that was in  
17 LUI's most recent approved 2012 Cost of Service Application EB 2011-0250. Distribution Revenue, 1595  
18 (2010) and 1590 Share Proportions were obtained from the same Application EB-2011-0250. 1595 (2008)  
19 Share Proportion was obtained from the LUI's 2010 IRM Application file number EB-2009-0233 and 1595  
20 (2009) Share Proportion was obtained from the LUI's 2011 IRM Application file number EB-2010-0095 and  
21 1595 (2011) Share proportions was obtained from the LUIS 2013 IRM Application file number EB-2012-0144.  
22 LRAM 1568 deferral and variance account dollars was allocated using the ***OPA Annual CDM Report 2012***  
23 ***2012 Final Verified Results*** dated September 3<sup>rd</sup> 2013. Specifically the gross class specific savings awarded  
24 by the OPA Program for the year 2012 and 2011 adjusted figures and applied against LUI's distribution rates  
25 for the year 2012 with rates from the months January – April in File number EB-2010-0095 and distribution  
26 rates for May – Dec year 2012 in File number EB-2012-0144 to determine the value. Other documentation  
27 used was the ***CDM Guidelines Electricity Distributor Conservation and Demand Management*** EB-2012-  
28 0003

29  
30  
31  
32  
33

1 **Tab 9:** LUI entered its adjustments to the revenue-to-cost ratio model for 'MFC' or 'DVR' Adjustments as per  
2 the revenue-to-cost ratio neutralization for class GS 3000-4999kW. The adjustments will occur from the year  
3 2012-2016 as per the schedule in Table 6: Proposed Revenue to Cost Ratios 2012-2016.

4

5 **Tab 10:** Other Charges and Loss Factor was populated with the most recent Board approved Rate and Tariff  
6 Charges Order EB 2012-0148 and no changes are proposed.

7

8 **Tab 11:** Proposed Rates, contains all the proposed rates and rate riders calculated in the 2014 IRM4 Rate  
9 Generator Model. The RTSR rate riders in Tab 11 have been inputted and reflect calculated rate rider values  
10 from the RTSR Workform.

11

1 **Summary of Proposed Rates Changes and Bill Impacts ( 3.1.4)**

2 A copy of the current tariff of rates and charges is provided in Exhibit 2 Attachment 1 and LUI's **proposed** tariff  
 3 of rates and charges is provided in Exhibit 2 Attachment 2. The proposed effective date of the proposed rate  
 4 changes is **May 1<sup>st</sup>, 2014**.

5 The bill impact of the rate changes and rate riders proposed in this 2014 IRM 4th generation application, for a  
 6 Lakefront Utilities Inc Residential customer with a monthly electricity consumption of 800kWh is a decrease of  
 7 (1.40)% which is \$1.62 per month **decrease** after HST and the Ontario Clean Energy Benefit. Seen in figure A  
 8 below:

9 **Figure A: Residential Bill Impact**



Rate Class		RESIDENTIAL							
Loss Factor		1.0565							
Consumption	kWh	800							
<b>If Billed on a kW basis:</b>									
Demand	kW								
Load Factor									
				Update Bill Impacts					
		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge		\$ 9.97	1	\$ 9.97	\$ 10.02	1	\$ 10.02	\$ 0.05	0.50%
Distribution Volumetric Rate		\$ 0.0144	800	\$ 11.52	\$ 0.0145	800	\$ 11.60	\$ 0.08	0.69%
Fixed Rate Riders		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders		\$ 0.0000	800	\$ -	\$ 0.0000	800	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>				<b>\$ 21.49</b>			<b>\$ 21.62</b>	<b>\$ 0.13</b>	<b>0.60%</b>
Line Losses on Cost of Power		\$ 0.0839	45	\$ 3.79	\$ 0.0839	45	\$ 3.79	\$ -	0.00%
Total Deferral/Variance		-0.0015	800	-\$ 1.20	-0.0028	800	-\$ 2.24	-\$ 1.04	86.67%
Account Rate Riders		\$ 0.0013	800	\$ 1.04	\$ 0.0013	800	\$ 1.04	\$ -	0.00%
Low Voltage Service Charge		\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Smart Meter Entity Charge									
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				<b>\$ 25.91</b>			<b>\$ 25.00</b>	<b>-\$ 0.91</b>	<b>-3.51%</b>
RTSR - Network		\$ 0.0072	845	\$ 6.09	\$ 0.0068	845	\$ 5.75	-\$ 0.34	-5.56%
RTSR - Connection and/or Line and Transformation Connection		\$ 0.0053	845	\$ 4.48	\$ 0.0049	845	\$ 4.14	-\$ 0.34	-7.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				<b>\$ 36.48</b>			<b>\$ 34.89</b>	<b>-\$ 1.59</b>	<b>-4.35%</b>
Wholesale Market Service Charge (WMSC)		\$ 0.0044	845	\$ 3.72	\$ 0.0044	845	\$ 3.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0012	845	\$ 1.01	\$ 0.0012	845	\$ 1.01	\$ -	0.00%
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%
TOU - Off Peak		\$ 0.0670	512	\$ 34.30	\$ 0.0670	512	\$ 34.30	\$ -	0.00%
TOU - Mid Peak		\$ 0.1040	144	\$ 14.98	\$ 0.1040	144	\$ 14.98	\$ -	0.00%
TOU - On Peak		\$ 0.1240	144	\$ 17.86	\$ 0.1240	144	\$ 17.86	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				<b>\$ 114.20</b>			<b>\$ 112.61</b>	<b>-\$ 1.59</b>	<b>-1.39%</b>
HST		13%		\$ 14.85	13%		\$ 14.64	-\$ 0.21	-1.39%
<b>Total Bill (including HST)</b>				<b>\$ 129.04</b>			<b>\$ 127.25</b>	<b>-\$ 1.79</b>	<b>-1.39%</b>
<b>Ontario Clean Energy Benefit<sup>1</sup></b>				<b>-\$ 12.90</b>			<b>-\$ 12.73</b>	<b>\$ 0.17</b>	<b>-1.32%</b>
<b>Total Bill on TOU (including OCEB)</b>				<b>\$ 116.14</b>			<b>\$ 114.52</b>	<b>-\$ 1.62</b>	<b>-1.40%</b>

10  
 11  
 12  
 13  
 14  
 15

1 The bill impact of the rate changes and rate riders proposed in this 2014 IRM4 application, for a LUI General  
 2 Service Less Than 50kW customer with a monthly electricity consumption of 2000kWh is an **increase** of  
 3 4.36% which is \$11.84 per month increase after HST and the Ontario Clean Energy Benefit. Seen in figure B  
 4 below:

5 **Figure B: GS < 50kW Bill Impact**



Rate Class		GENERAL SERVICE LESS THAN 50 KW							
Loss Factor		1.0565							
Consumption	kWh	2,000							
<b>If Billed on a kW basis:</b>									
Demand	kW								
Load Factor									
<b>Update Bill Impacts</b>									
		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge		\$ 22.81	1	\$ 22.81	\$ 22.92	1	\$ 22.92	\$ 0.11	0.48%
Distribution Volumetric Rate		\$ 0.0082	2,000	\$ 16.40	\$ 0.0082	2,000	\$ 16.40	\$ -	0.00%
Fixed Rate Riders		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders		0.0000	2,000	\$ -	0.0000	2,000	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>				<b>\$ 39.21</b>			<b>\$ 39.32</b>	<b>\$ 0.11</b>	<b>0.28%</b>
Line Losses on Cost of Power		\$ 0.0839	113	\$ 9.48	\$ 0.0839	113	\$ 9.48	\$ -	0.00%
Total Deferral/Variance		-0.0013	2,000	\$ -2.60	0.0051	2,000	\$ 10.20	\$ 12.80	-492.31%
Account Rate Riders									
Low Voltage Service Charge		\$ 0.0012	2,000	\$ 2.40	\$ 0.0012	2,000	\$ 2.40	\$ -	0.00%
Smart Meter Entity Charge		\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				<b>\$ 49.28</b>			<b>\$ 62.19</b>	<b>\$ 12.91</b>	<b>26.20%</b>
RTSR - Network		\$ 0.0065	2,113	\$ 13.73	\$ 0.0062	2,113	\$ 13.10	\$ -0.63	-4.62%
RTSR - Connection and/or Line and Transformation Connection		\$ 0.0048	2,113	\$ 10.14	\$ 0.0045	2,113	\$ 9.51	\$ -0.63	-6.25%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				<b>\$ 73.16</b>			<b>\$ 84.80</b>	<b>\$ 11.64</b>	<b>15.91%</b>
Wholesale Market Service Charge (WMSC)		\$ 0.0044	2,113	\$ 9.30	\$ 0.0044	2,113	\$ 9.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)		\$ 0.0012	2,113	\$ 2.54	\$ 0.0012	2,113	\$ 2.54	\$ -	0.00%
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak		\$ 0.0670	1,280	\$ 85.76	\$ 0.0670	1,280	\$ 85.76	\$ -	0.00%
TOU - Mid Peak		\$ 0.1040	360	\$ 37.44	\$ 0.1040	360	\$ 37.44	\$ -	0.00%
TOU - On Peak		\$ 0.1240	360	\$ 44.64	\$ 0.1240	360	\$ 44.64	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>				<b>\$ 267.08</b>			<b>\$ 278.72</b>	<b>\$ 11.64</b>	<b>4.36%</b>
HST	13%			\$ 34.72	13%		\$ 36.23	\$ 1.51	4.36%
<b>Total Bill (including HST)</b>				<b>\$ 301.80</b>			<b>\$ 314.96</b>	<b>\$ 13.16</b>	<b>4.36%</b>
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				<b>-\$ 30.18</b>			<b>-\$ 31.50</b>	<b>-\$ 1.32</b>	<b>4.37%</b>
<b>Total Bill on TOU (including OCEB)</b>				<b>\$ 271.62</b>			<b>\$ 283.46</b>	<b>\$ 11.84</b>	<b>4.36%</b>

Note: For distributors who have a majority of customers on Tiered pricing, please provide a separate bill impact for such customers.

6  
 7 The decrease in bill impact for the residential customers is attributed to Rate Rider for sub account disposition  
 8 of global adjustment costs, and the rate rider for 1568 LRAM. Therefore although there are proposed  
 9 increases to the fixed and variable charges, the overall impact is a decrease in Residential. There also is a  
 10 decrease in RTSR Charges to each class.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**EXHIBIT TWO Rates and Tariff Sheets**  
**Attachment 1: Lakefront Utilities Inc May 1, 2013 Rate Order**

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**RESIDENTIAL SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	9.97
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0144
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kWh	(0.0013)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION**

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

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	22.81
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kWh	(0.0011)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**GENERAL SERVICE 50 to 2,999 kW SERVICE CLASSIFICATION**

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	76.14
Distribution Volumetric Rate	\$/kW	3.3754
Low Voltage Service Rate	\$/kW	0.4778
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.3812)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.0723)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0964)
Retail Transmission Rate – Network Service Rate	\$/kW	2.6581
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9176

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**GENERAL SERVICE 3,000 to 4,999 kW SERVICE CLASSIFICATION**

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	4,618.11
Distribution Volumetric Rate	\$/kW	1.7964
Low Voltage Service Rate	\$/kW	0.5635
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.3495)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.0828)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0994)
Retail Transmission Rate – Network Service Rate	\$/kW	2.9727
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.2617

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

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

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per customer)	\$	13.55
Distribution Volumetric Rate	\$/kWh	0.0354
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kWh	(0.0020)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0060

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection)	\$	4.72
Distribution Volumetric Rate	\$/kW	11.6186
Low Voltage Service Rate	\$/kW	0.3771
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.5624)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.0733)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0880)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0145
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5133

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**STREET LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection)	\$	3.88
Distribution Volumetric Rate	\$/kW	24.5896
Low Voltage Service Rate	\$/kW	0.3694
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.6354)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.0740)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0888)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4824

**MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued April 4, 2013

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**microFIT GENERATOR SERVICE CLASSIFICATION**

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

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	5.40
----------------	----	------

**ALLOWANCES**

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

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**SPECIFIC SERVICE CHARGES**

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling post dated cheques	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Interval Meter Load Management Tool Charge \$/month	\$	110.00
Service Charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	60.00

Issued April 4, 2013

1

2

3

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2013**

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

EB-2012-0144

**RETAIL SERVICE CHARGES (if applicable)**

**APPLICATION**

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

**LOSS FACTORS**

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0565
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0465

Issued April 4, 2013

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

**Attachment 2: Proposed Lakefront Utilities Inc May 1, 2014 Rate Order**



The following is a complete Tariff Schedule based on the information entered in this model. Pressing the button on the right hand side will transfer the tariff schedule to a new file.

Create Tariff in Separate File

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 01, 2014**

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

EB-2013-0148

**RESIDENTIAL SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 License or a Code or Order of the Board, and amendments thereto as approved by the 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 invoices by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	10.02
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.01450
Low Voltage Service Rate	\$/kWh	0.00130
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kWh	(0.00130)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.00020)
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kWh	(0.00150)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kWh	(0.00890)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00680
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00490

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate		0.00440
Rural Rate Protection Charge		0.00120
Standard Supply Service - Administrative Charge (if applicable)		0.25000

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.92
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.00820
Low Voltage Service Rate	\$/kWh	0.00120
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kWh	(0.00110)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.00020)
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kWh	0.00620
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.00450
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00620
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00450

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

- 1
- 2
- 3
- 4

## GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	75.16
Distribution Volumetric Rate	\$/kW	3.33170
Low Voltage Service Rate	\$/kW	0.47780
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.38120)
Rate Rider for Disposition of Global Adjustment Sub-Account (2011) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.07230)
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(0.58430)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kW	(3.51590)
Retail Transmission Rate - Network Service Rate	\$/kW	2.51850
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.79090

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

1

2

3

4

## GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,304.88
Distribution Volumetric Rate	\$/kW	2.06360
Low Voltage Service Rate	\$/kW	0.56350
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2016	\$/kW	(0.34950)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.08280)
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(1.05430)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kW	(3.59990)
Retail Transmission Rate - Network Service Rate	\$/kW	2.81650
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.11230

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

1

2

3

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	13.62
Distribution Volumetric Rate	\$/kW	0.03560
Low Voltage Service Rate	\$/kW	0.00150
Rate Rider for Deferral/Variance Account Dispositon (2012) - effective until April 30, 2016	\$/kW	(0.00200)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.00020)
Retail Transmission Rate - Network Service Rate	\$/kW	0.00720
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.00560
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.00560

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

- 1
- 2
- 3
- 4
- 5

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the

### APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.74
Distribution Volumetric Rate	\$/kW	11.67440
Low Voltage Service Rate	\$/kW	0.37710
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.56240)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.07330)
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(0.21670)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kW	(3.18440)
Retail Transmission Rate - Network Service Rate	\$/kW	1.90870
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.41330

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

1

2

3

4

5

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.90
Distribution Volumetric Rate	\$/kW	24.70760
Low Voltage Service Rate	\$/kW	0.36940
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.63540)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.07400)
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(0.64220)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kW	(3.21840)
Retail Transmission Rate - Network Service Rate	\$/kW	1.89940
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.38450

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

- 1
- 2
- 3
- 4

## MICROFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
----------------	----	------

### MONTHLY RATES AND CHARGES - Regulatory Component

MONTHLY RATES AND CHARGES - Regulatory Component

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late Payment – per annum	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect Charge – At Pole – After Hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service – Install & remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Interval Meter Load Management Tool Charge \$/month	\$	110.00
1 Service Charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired \$ 6	\$	60.00

## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late Payment – per annum	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect Charge – At Pole – After Hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service – Install & remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Interval Meter Load Management Tool Charge \$/month	\$	110.00
1 Service Charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired \$ 6	\$	60.00

2

3

1

2

3

4

5

6

**EXHIBIT THREE Lakefront Utilities Inc Incentive Rate Generator Regulation Model for  
2014 Filers**



# Incentive Regulation Model for 2014 Filers

Version 2.3

Utility Name Lakefront Utilities Inc.

Service Territory Northumberland

Assigned EB Number EB-2013-0148

Name of Contact and Title Brittany Ashby Financial & Regulatory

Phone Number 9053722193X5256

Email Address bashby@lusi.on.ca

We are applying for rates effective Thursday, May 01, 2014

Rate-Setting Method IRM 4

Please indicate in which Rate Year the Group 1 accounts were last cleared<sup>1</sup> 2012

### Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells contain fixed values, automatically generated values or formulae.

Note:

1. Rate year of application

*This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.*

*While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.*

1

2



- |                                |                              |
|--------------------------------|------------------------------|
| 1. Information Sheet           | 8. Calculation of Def-Var RR |
| 2. Table of Contents           | 9. Rev2Cost_GDPIPI           |
| 3. Rate Class Selection        | 10. Other Charges & LF       |
| 4. Current Tariff Schedule     | 11. Proposed Rates           |
| 5. 2014 Continuity Schedule    | 12. Summary Sheet            |
| 6. Billing Det. for Def-Var    | 13. Final Tariff Schedule    |
| 7. Cost Allocation for Def-Var | 14. Bill Impacts             |

1

2



Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges, including the MicroFit Class.

How many classes are listed on your most recent Board-Approved Tariff of Rates and Charges?

Select Your Rate Classes from the **Blue Cells** below. Please ensure that a rate class is assigned to each shaded cell.

Rate Class Classification	
1	RESIDENTIAL
2	GENERAL SERVICE LESS THAN 50 KW
3	GENERAL SERVICE 50 TO 2,999 KW
4	GENERAL SERVICE 3,000 TO 4,999 KW
5	UNMETERED SCATTERED LOAD
6	SENTINEL LIGHTING
7	STREET LIGHTING
8	microFIT

1

2



















Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your GIL for which you received approval. For example, if in the 2013 IRM process (C&S or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

UPDATE

Account Descriptions	Account Number	2010		2011									
		Closing Principal Balance as of Dec-31-10	Closing Interest Amounts as of Dec-31-10	Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments <sup>2</sup>	Board-Approved Disposition during 2011	Adjustments during 2011 - other <sup>1</sup>	Closing Principal Balance as of Dec-31-11	Opening Interest <sup>3</sup> Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other <sup>2</sup>	Closing Interest Amounts as of Dec-31-11
<b>Group 1 Accounts</b>													
L/V Variance Account	1550			0			(104,949)	(104,949)	0	(4,843)			(4,843)
RSVA - Wholesale Market Service Charge	1580			0			(506,484)	(506,484)	0	4,225			4,225
RSVA - Retail Transmission Network Charge	1584			0			48,562	48,562	0	1,225			1,225
RSVA - Retail Transmission Connection Charge	1586			0			46,562	46,562	0	875			875
RSVA - Power (excluding Global Adjustment)	1588			0			390,219	390,219	0	(23,003)			(23,003)
RSVA - Global Adjustment	1589			0			(716,567)	(716,567)	0	(10,702)			(10,702)
Recovery of Regulatory Asset Balances	1590			0					0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>5</sup>	1595			0					0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>5</sup>	1595			0			(216,961)	(216,961)	0	(2,557)			(2,557)
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>5</sup>	1595			0			444,911	444,911	0	3,088			3,088
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>5</sup>	1595			0					0				0
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		0	0	0	0	0	(614,687)	(614,687)	0	(31,692)	0	0	(31,692)
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		0	0	0	0	0	101,880	101,880	0	(20,990)	0	0	(20,990)
<b>RSVA - Global Adjustment</b>	1589	0	0	0	0	0	(716,567)	(716,567)	0	(10,702)	0	0	(10,702)
Deferred Payments in Lieu of Taxes	1562			0					0				0
<b>Total of Group 1 and Account 1562</b>		0	0	0	0	0	(614,687)	(614,687)	0	(31,692)	0	0	(31,692)
<b>Special Purpose Charge Assessment Variance Account<sup>4</sup></b>	1521								(38,334)	(336)			(336)
<b>LRAM Variance Account<sup>4</sup></b>	1568						7,597	7,597	261				261
<b>Total including Accounts 1562 and 1568</b>		0	0	0	0	0	(607,090)	(607,090)	0	(31,431)	0	0	(31,431)

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

<sup>2</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

<sup>3</sup> If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

<sup>4</sup> Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge (SPC) Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.

<sup>5</sup> Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

Interest Jan-1 to Dec-31-12	Board- Approved Disposition during 2012	Adjustments during 2012 - other 1	Closing Interest Amounts as of Dec-31-12	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013
(1,396)	(4,387)		(1,852)			20,517	(1,852)
(9,626)	1,765		(7,166)			(561,377)	(7,166)
(2,349)	892		(2,016)			(22,504)	(2,016)
(1,674)	1,055		(1,854)			3,731	(1,854)
(33)	20,711		(43,747)			1,169,452	(43,747)
(14,627)	(7,608)		(17,721)			(1,212,757)	(17,721)
			0			0	0
	3,552		(3,552)			3,552	(3,552)
(2,484)			(5,041)			(361,409)	(5,041)
6,175			9,263			444,911	9,263
	49,785		(49,785)			(958,829)	(49,785)
(26,014)	65,765	0	(123,471)	0	0	(1,474,713)	(123,471)
(11,387)	73,373	0	(105,750)	0	0	(261,956)	(105,750)
(14,627)	(7,608)	0	(17,721)	0	0	(1,212,757)	(17,721)
	(53,754)		53,754			362,550	53,754
(26,014)	12,011	0	(69,717)	0	0	(1,112,163)	(69,717)
(414)	(172)		(578)	(60,333)	(799)	42,909	221
(351)			(90)	7,597	261	(23,877)	(351)
(26,365)	12,011	0	(69,807)	7,597	261	(1,136,040)	(70,068)

1

2

3

Projected Interest on Dec-31-12 Balances			2.1.7 RRR	
Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 <sup>3</sup>	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 <sup>3</sup>	Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balance (Principal + Interest)
302	101	19,067	18,665	0
(8,252)	(2,751)	(579,546)	(568,543)	0
(331)	(110)	(24,961)	(24,520)	0
55	18	1,950	1,877	0
17,191	5,730	1,148,627	801,243	(324,462)
(17,828)	(5,943)	(1,254,248)	(1,230,478)	0
0	0	0	0	0
		0		0
(5,313)	(1,771)	(373,534)	(366,448)	2
3,270	2,180	459,624	454,174	0
(7,047)	(4,698)	(1,020,360)	(1,008,614)	0
(17,953)	(7,243)	(1,623,380)	(1,922,644)	(324,460)
(126)	(1,301)	(369,132)	(692,166)	(324,460)
(17,828)	(5,943)	(1,254,248)	(1,230,478)	0
0	0	0	416,304	0
(17,953)	(7,243)	(1,623,380)	(1,506,340)	(324,460)
0	0	0	(18,023)	
0	0	(24,228)	(16,370)	0
(17,953)	(7,243)	(1,647,608)	(1,522,710)	(324,460)

1  
2



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>	1595 Recovery Share Proportion (2010) <sup>2</sup>	1595 Recovery Share Proportion (2011) <sup>2</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)
RESIDENTIAL	\$/kWh	73,125,152		8,441,723	0	2,082,265	29.39%	26.70%	27.10%	29.39%	29.20%	-12698
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	35,160,634		4,169,928	0	589,957	14.05%	12.60%	13.10%	14.05%	14.10%	-3268
GENERAL SERVICE 50 TO 2,999 KW	\$/kW	120,608,902	303,629	107,789,256	271,356	1,140,907	46.77%	44.50%	44.10%	46.77%	48.20%	-8262
GENERAL SERVICE 3,000 TO 4,999 KW	\$/kW	19,295,356	47,442	19,295,356	47,442	140,642	8.92%	15.20%	15.00%	8.92%	7.70%	
UNMETERED SCATTERED LOAD	\$/kWh	716,623		714,574	0	37,889	0.28%	0.30%		0.28%	0.29%	
SENTINEL LIGHTING	\$/kW	78,431	218	78,430	218	5,591	0.02%			0.02%	0.03%	
STREET LIGHTING	\$/kW	1,215,575	3,343	1,215,575	3,343	212,757	0.57%	0.70%	0.70%	0.57%	0.48%	
microFIT												
<b>Total</b>		<b>250,200,673</b>	<b>354,632</b>	<b>141,704,842</b>	<b>322,359</b>	<b>4,210,008</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>-\$24,228</b>
												Balance as per Sheet 5 (24,228)
												Variance 0

**Threshold Test**

Total Claim (including Account 1521, 1562 and 1568)	(\$1,647,608)
Total Claim for Threshold Test (All Group 1 Accounts)	(\$1,623,380)
Threshold Test (Total claim per kWh) <sup>3</sup>	(0.0065)

<sup>1</sup> For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

<sup>2</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>3</sup> The Threshold Test does not include the amount in 1521, 1562 nor 1568.

1

2



No input required. This worksheet allocates the deferral/variance account balances (Group 1, 1521, 1588 GA, 1562 and 1568) to the appropriate classes as per the EDDVAR Report dated July 31, 2009

**Allocation of Group 1 Accounts (including Accounts 1521, 1562, 1568)**

Rate Class	% of Total kWh	% of Total non-RPP kWh	% of Total Distribution Revenue	% of Total Distribution Revenue												
				1550	1580	1584	1586	1588*	1588 GA	1590	1595 (2008)	1595 (2009)	1595 (2010)	1595 (2011)	1562	1568
RESIDENTIAL	29.2%	6.0%	49.5%	5,573	(169,382)	(7,295)	570	335,705	(74,719)	0	0	(101,228)	135,084	(297,945)	0	(12,698)
GENERAL SERVICE LESS THAN 50 KW	14.1%	2.9%	14.0%	2,679	(81,443)	(3,508)	274	161,416	(36,909)	0	0	(48,933)	64,577	(143,871)	0	(3,268)
GENERAL SERVICE 50 TO 2,999 KW	48.2%	76.1%	27.1%	9,191	(279,369)	(12,032)	940	553,694	(954,057)	0	0	(164,728)	214,966	(491,813)	0	(8,262)
GENERAL SERVICE 3,000 TO 4,999 KW	7.7%	13.6%	3.3%	1,470	(44,694)	(1,925)	150	88,582	(170,786)	0	0	(56,030)	40,998	(78,568)	0	0
UNMETERED SCATTERED LOAD	0.3%	0.5%	0.9%	55	(1,660)	(71)	6	3,290	(6,325)	0	0	0	1,287	(2,918)	0	0
SENTINEL LIGHTING	0.0%	0.1%	0.1%	6	(182)	(8)	1	360	(694)	0	0	0	92	(316)	0	0
STREET LIGHTING	0.5%	0.9%	5.1%	93	(2,816)	(121)	9	5,580	(10,759)	0	0	(2,615)	2,620	(4,898)	0	0
microFIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>19,067</b>	<b>(579,546)</b>	<b>(24,961)</b>	<b>1,950</b>	<b>1,148,627</b>	<b>(1,254,248)</b>	<b>0</b>	<b>0</b>	<b>(373,534)</b>	<b>459,624</b>	<b>(1,020,329)</b>	<b>0</b>	<b>(24,228)</b>

\* RSVA - Power (Excluding Global Adjustment)

1

2



## Incentive Regulation Model for 2014 Filers

### Lakefront Utilities Inc. -

**Input required at cell C15 only.** This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and associated rate riders for the global adjustment sub-account. Rate Riders will not be generated for the MicroFit class.

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Billed kWh	Billed kW	Balance of Accounts Allocated by kWh/kW (RPP) or Distribution	Deferral/Variance Account Rate Rider	Allocation of Balance in Account 1588	Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider
RESIDENTIAL	\$/kWh	73,125,152		(111,617)	(0.0015)	(74,719)	8,441,723	(0.0089)
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	35,160,634		(52,076)	(0.0015)	(36,909)	4,169,928	(0.0089)
GENERAL SERVICE 50 TO 2,999 KW	\$/kW	120,608,902	303,629	(177,414)	(0.5843)	(954,057)	271,356	(3.5159)
GENERAL SERVICE 3,000 TO 4,999 KW	\$/kW	19,295,356	47,442	(50,016)	(1.0543)	(170,786)	47,442	(3.5999)
UNMETERED SCATTERED LOAD	\$/kWh	716,623		(13)	0.0000	(6,325)	714,574	(0.0089)
SENTINEL LIGHTING	\$/kW	78,431	218	(47)	(0.2167)	(694)	218	(3.1844)
STREET LIGHTING	\$/kW	1,215,575	3,343	(2,147)	(0.6422)	(10,759)	3,343	(3.2184)
microFIT								
<b>Total</b>		<b>250,200,673</b>	<b>354,632</b>	<b>(393,330)</b>		<b>(1,254,248)</b>	<b>13,648,584</b>	

- 1
- 2
- 3



# Incentive Regulation Model for 2014 Filers

## Lakefront Utilities Inc. -

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E.  
 The Price Escalator has been set at the 2013 values and will be updated by Board staff. The Stretch Factor Value may be updated by Board staff.

Price Escalator	1.60%	Choose Stretch Factor Group	II
Productivity Factor	0.72%	Associated Stretch Factor Value	0.40%
Price Cap Index	0.48%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL	9.97		0.0144		0.48%	10.02	0.0145
GENERAL SERVICE LESS THAN 50 KW	22.81		0.0082		0.48%	22.92	0.0082
GENERAL SERVICE 50 TO 2,999 KW	76.14	-1.34	3.3754	-0.0596	0.48%	75.16	3.3317
GENERAL SERVICE 3,000 TO 4,999 KW	4618.11	661.43	1.7964	0.2573	0.48%	5304.88	2.0636
UNMETERED SCATTERED LOAD	13.55		0.0354		0.48%	13.62	0.0356
SENTINEL LIGHTING	4.72		11.6186		0.48%	4.74	11.6744
STREET LIGHTING	3.88		24.5896		0.48%	3.90	24.7076
microFIT	5.40					5.40	

1

2





## RETAIL SERVICE CHARGES (if applicable)

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

## LOSS FACTORS

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

1	Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0565
	Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0465

2



















## Incentive Regulation Model for 2014 Filers

Lakefront Utilities Inc. - Northumberland

The following table provides applicants with a class to class comparison of current vs. proposed rates.

Current Rates			Proposed Rates		
Rate Description	Unit	Amount	Rate Description	Unit	Amount
<b>RESIDENTIAL</b>			<b>RESIDENTIAL</b>		
Service Charge	\$	9.97	Service Charge	\$	10.02
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79	Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.01440	Distribution Volumetric Rate	\$/kWh	0.01450
Low Voltage Service Rate	\$/kWh	0.00130	Low Voltage Service Rate	\$/kWh	0.00130
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kWh	(0.00130)	Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kWh	(0.00130)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kWh	(0.00020)	Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kWh	(0.00020)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2014	\$/kWh	(0.00020)	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kWh	(0.00150)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00720	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kWh	(0.00890)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00530	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00680
Wholesale Market Service Rate		0.00440	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00490
Rural Rate Protection Charge		0.00120	Wholesale Market Service Rate		0.00440
Standard Supply Service - Administrative Charge (if applicable)		0.25000	Rural Rate Protection Charge		0.00120
			Standard Supply Service - Administrative Charge (if applicable)		0.25000
<b>GENERAL SERVICE LESS THAN 50 KW</b>			<b>GENERAL SERVICE LESS THAN 50 KW</b>		
Service Charge	\$	22.81	Service Charge	\$	22.92
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79	Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.00820	Distribution Volumetric Rate	\$/kWh	0.00820
Low Voltage Service Rate	\$/kWh	0.00120	Low Voltage Service Rate	\$/kWh	0.00120
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kWh	(0.00110)	Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kWh	(0.00110)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kWh	(0.00020)	Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kWh	(0.00020)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2014	\$/kWh	(0.00020)	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kWh	0.00620
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00650	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kWh	0.00450
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00480	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00620
Wholesale Market Service Rate	0	0.00440	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00450
Rural Rate Protection Charge	0	0.00120	Wholesale Market Service Rate	0	0.00440
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000	Rural Rate Protection Charge	0	0.00120
			Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

GENERAL SERVICE 50 TO 2,999 KW			GENERAL SERVICE 50 TO 2,999 KW		
Service Charge	\$	76.14	Service Charge	\$	75.16
Distribution Volumetric Rate	\$/kW	3.37540	Distribution Volumetric Rate	\$/kW	3.33170
Low Voltage Service Rate	\$/kW	0.47780	Low Voltage Service Rate	\$/kW	0.47780
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.38120)	Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.38120)
Rate Rider for Disposition of Global Adjustment Sub-Account (2011) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.07230)	Rate Rider for Disposition of Global Adjustment Sub-Account (2011) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.07230)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2014	\$/kW	0.09640	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(0.58430)
Retail Transmission Rate - Network Service Rate	\$/kW	2.65810	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kW	(3.51590)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.91760	Retail Transmission Rate - Network Service Rate	\$/kW	2.51850
Wholesale Market Service Rate	0	0.00440	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.79090
Rural Rate Protection Charge	0	0.00120	Wholesale Market Service Rate	0	0.00440
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000	Rural Rate Protection Charge	0	0.00120
			Standard Supply Service - Administrative Charge (if applicable)	0	0.25000
GENERAL SERVICE 3,000 TO 4,999 KW			GENERAL SERVICE 3,000 TO 4,999 KW		
Service Charge	\$	4,618.11	Service Charge	\$	5,304.88
Distribution Volumetric Rate	\$/kW	1.79640	Distribution Volumetric Rate	\$/kW	2.06360
Low Voltage Service Rate	\$/kW	0.56350	Low Voltage Service Rate	\$/kW	0.56350
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2016	\$/kW	(0.34950)	Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2016	\$/kW	(0.34950)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.08280)	Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.08280)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2014	\$/kW	(0.09940)	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(1.05430)
Retail Transmission Rate - Network Service Rate	\$/kW	2.97270	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kW	(3.59990)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.26170	Retail Transmission Rate - Network Service Rate	\$/kW	2.81650
Wholesale Market Service Rate	0	0.00440	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.11230
Rural Rate Protection Charge	0	0.00120	Wholesale Market Service Rate	0	0.00440
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000	Rural Rate Protection Charge	0	0.00120
			Standard Supply Service - Administrative Charge (if applicable)	0	0.25000
UNMETERED SCATTERED LOAD			UNMETERED SCATTERED LOAD		
Service Charge	\$	13.55	Service Charge	\$	13.62
Distribution Volumetric Rate	\$/kW	0.03540	Distribution Volumetric Rate	\$/kW	0.03560
Low Voltage Service Rate	\$/kW	0.00150	Low Voltage Service Rate	\$/kW	0.00150
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2016	\$/kW	(0.00200)	Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2016	\$/kW	(0.00200)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.00020)	Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.00020)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2014	\$/kW	(0.00020)	Retail Transmission Rate - Network Service Rate	\$/kW	0.00720
Retail Transmission Rate - Network Service Rate	\$/kW	0.00760	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.00560
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.00600	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kWh	0.00560
Wholesale Market Service Rate	0	0.00440	Wholesale Market Service Rate	0	0.00440
Rural Rate Protection Charge	0	0.00120	Rural Rate Protection Charge	0	0.00120
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000	Standard Supply Service - Administrative Charge (if applicable)	0	0.25000
SENTINEL LIGHTING			SENTINEL LIGHTING		
Service Charge (per connection)	\$	4.72	Service Charge (per connection)	\$	4.74
Distribution Volumetric Rate	\$/kW	11.61860	Distribution Volumetric Rate	\$/kW	11.67440
Low Voltage Service Rate	\$/kW	0.37710	Low Voltage Service Rate	\$/kW	0.37710
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.56240)	Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.56240)
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.07330)	Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.07330)
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until April 30, 2014	\$/kW	(0.08800)	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(0.21670)
Retail Transmission Rate - Network Service Rate	\$/kW	2.01450	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kW	(3.18440)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.51330	Retail Transmission Rate - Network Service Rate	\$/kW	1.90870
Wholesale Market Service Rate	0	0.00440	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.41330
Rural Rate Protection Charge	0	0.00120	Wholesale Market Service Rate	0	0.00440
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000	Rural Rate Protection Charge	0	0.00120
			Standard Supply Service - Administrative Charge (if applicable)	0	0.25000

STREET LIGHTING				STREET LIGHTING			
Service Charge (per connection)	\$		3.88	Service Charge (per connection)	\$		3.90
Distribution Volumetric Rate	\$/kW	24.58960		Distribution Volumetric Rate	\$/kW	24.70760	
Low Voltage Service Rate	\$/kW	0.36940		Low Voltage Service Rate	\$/kW	0.36940	
Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.63540)		Rate Rider for Disposition of Deferral/Variance Accounts (2012) - effective until April 30, 2016	\$/kW	(0.63540)	
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.07400)		Rate Rider for Disposition of Global Adjustment Sub-Account (2012) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.07400)	
Rate Rider for Deferral/Variance Account Disposition (2013) - effective until April 30, 2014	\$/kW	(0.08880)		Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	\$/kW	(0.64220)	
				Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kW	(3.21840)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.00470		Retail Transmission Rate - Network Service Rate	\$/kW	1.89940	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.48240		Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.38450	
Wholesale Market Service Rate	0	0.00440		Wholesale Market Service Rate	0	0.00440	
Rural Rate Protection Charge	0	0.00120		Rural Rate Protection Charge	0	0.00120	
Standard Supply Service - Administrative Charge (if applicable)	0	0.25000		Standard Supply Service - Administrative Charge (if applicable)	0	0.25000	
microFIT				microFIT			
Service Charge	\$		5.40	Service Charge	\$		5.40

1  
2  
3  
4  
5

Final Tariff Schedule – See Attachment 2: Proposed Lakefront Utilities Inc May 1, 2014 Rate Order

Residential Bill Impacts - Proposed Lakefront Utilities Inc May 1, 2014 Rate Order



Rate Class **RESIDENTIAL**

Loss Factor 1.0565

Consumption kWh 800

If Billed on a kW basis:

Demand kW

Load Factor

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.97	1	\$ 9.97	\$ 10.02	1	\$ 10.02	\$ 0.05	0.50%
Distribution Volumetric Rate	\$ 0.0144	800	\$ 11.52	\$ 0.0145	800	\$ 11.60	\$ 0.08	0.69%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	0.0000	800	\$ -	0.0000	800	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 21.49</b>			<b>\$ 21.62</b>	<b>\$ 0.13</b>	<b>0.60%</b>
Line Losses on Cost of Power	\$ 0.0839	45	\$ 3.79	\$ 0.0839	45	\$ 3.79	\$ -	0.00%
Total Deferral/Variance	-0.0015	800	-\$ 1.20	-0.0028	800	-\$ 2.24	-\$ 1.04	86.67%
Account Rate Riders								
Low Voltage Service Charge	\$ 0.0013	800	\$ 1.04	\$ 0.0013	800	\$ 1.04	\$ -	0.00%
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 25.91</b>			<b>\$ 25.00</b>	<b>-\$ 0.91</b>	<b>-3.51%</b>
RTSR - Network	\$ 0.0072	845	\$ 6.09	\$ 0.0068	845	\$ 5.75	-\$ 0.34	-5.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	845	\$ 4.48	\$ 0.0049	845	\$ 4.14	-\$ 0.34	-7.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 36.48</b>			<b>\$ 34.89</b>	<b>-\$ 1.59</b>	<b>-4.35%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0044	845	\$ 3.72	\$ 0.0044	845	\$ 3.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0012	845	\$ 1.01	\$ 0.0012	845	\$ 1.01	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%
TOU - Off Peak	\$ 0.0670	512	\$ 34.30	\$ 0.0670	512	\$ 34.30	\$ -	0.00%
TOU - Mid Peak	\$ 0.1040	144	\$ 14.98	\$ 0.1040	144	\$ 14.98	\$ -	0.00%
TOU - On Peak	\$ 0.1240	144	\$ 17.86	\$ 0.1240	144	\$ 17.86	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 114.20</b>			<b>\$ 112.61</b>	<b>-\$ 1.59</b>	<b>-1.39%</b>
HST	13%		\$ 14.85	13%		\$ 14.64	-\$ 0.21	-1.39%
<b>Total Bill (including HST)</b>			<b>\$ 129.04</b>			<b>\$ 127.25</b>	<b>-\$ 1.79</b>	<b>-1.39%</b>
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			<b>-\$ 12.90</b>			<b>-\$ 12.73</b>	<b>\$ 0.17</b>	<b>-1.32%</b>
<b>Total Bill on TOU (including OCEB)</b>			<b>\$ 116.14</b>			<b>\$ 114.52</b>	<b>-\$ 1.62</b>	<b>-1.40%</b>

1  
2  
3  
4  
5  
6  
7  
8  
9

1 General Service Less than 50KW Bill Impacts - Proposed Lakefront Utilities Inc May 1, 2014 Rate Order

2



Rate Class		GENERAL SERVICE LESS THAN 50 KW							
Loss Factor		1.0565							
Consumption	kWh	2,000							
<b>If Billed on a kW basis:</b>									
Demand	kW								
Load Factor									
				Update Bill Impacts					
	Current Board-Approved			Proposed			Impact		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	\$ 22.81	1	\$ 22.81	\$ 22.92	1	\$ 22.92	\$ 0.11	0.48%	
Distribution Volumetric Rate	\$ 0.0082	2,000	\$ 16.40	\$ 0.0082	2,000	\$ 16.40	\$ -	0.00%	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	
Volumetric Rate Riders	0.0000	2,000	\$ -	0.0000	2,000	\$ -	\$ -	-	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 39.21</b>			<b>\$ 39.32</b>	<b>\$ 0.11</b>	<b>0.28%</b>	
Line Losses on Cost of Power	\$ 0.0839	113	\$ 9.48	\$ 0.0839	113	\$ 9.48	\$ -	0.00%	
Total Deferral/Variance	-0.0013	2,000	\$ 2.60	0.0051	2,000	\$ 10.20	\$ 12.80	-492.31%	
Account Rate Riders									
Low Voltage Service Charge	\$ 0.0012	2,000	\$ 2.40	\$ 0.0012	2,000	\$ 2.40	\$ -	0.00%	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 49.28</b>			<b>\$ 62.19</b>	<b>\$ 12.91</b>	<b>26.20%</b>	
RTSR - Network	\$ 0.0065	2,113	\$ 13.73	\$ 0.0062	2,113	\$ 13.10	\$ -0.63	-4.62%	
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	2,113	\$ 10.14	\$ 0.0045	2,113	\$ 9.51	\$ -0.63	-6.25%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 73.16</b>			<b>\$ 84.80</b>	<b>\$ 11.64</b>	<b>15.91%</b>	
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,113	\$ 9.30	\$ 0.0044	2,113	\$ 9.30	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	\$ 0.0012	2,113	\$ 2.54	\$ 0.0012	2,113	\$ 2.54	\$ -	0.00%	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%	
TOU - Off Peak	\$ 0.0670	1,280	\$ 85.76	\$ 0.0670	1,280	\$ 85.76	\$ -	0.00%	
TOU - Mid Peak	\$ 0.1040	360	\$ 37.44	\$ 0.1040	360	\$ 37.44	\$ -	0.00%	
TOU - On Peak	\$ 0.1240	360	\$ 44.64	\$ 0.1240	360	\$ 44.64	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 267.08</b>			<b>\$ 278.72</b>	<b>\$ 11.64</b>	<b>4.36%</b>	
HST	13%		\$ 34.72	13%		\$ 36.23	\$ 1.51	4.36%	
<b>Total Bill (including HST)</b>			<b>\$ 301.80</b>			<b>\$ 314.96</b>	<b>\$ 13.16</b>	<b>4.36%</b>	
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			<b>-\$ 30.18</b>			<b>-\$ 31.50</b>	<b>-\$ 1.32</b>	<b>4.37%</b>	
<b>Total Bill on TOU (including OCEB)</b>			<b>\$ 271.62</b>			<b>\$ 283.46</b>	<b>\$ 11.84</b>	<b>4.36%</b>	

Note: For distributors who have a majority of customers on Tiered pricing, please provide a separate bill impact for such customers.

3

4

1

2

3

4

5

**EXHIBIT FOUR Lakefront Utilities Inc RTSR Model for 2014 Filers**

6

v 4.0



## RTSR Workform for Electricity Distributors (2014 Filers)

Utility Name	Lakefront Utilities Inc.
Service Territory	Northumberland
Assigned EB Number	EB-2013-0148
Name and Title	Brittany Ashby Financial & Regulatory
Phone Number	905-372-2193 X5256
Email Address	bashby@lusi.on.ca
Date	Thursday May 01 2014
Last COS Re-based Year	2012

**Note:** Drop-down lists are shaded blue; Input cells are shaded green.

*This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS/IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.*

*While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.*

1

2



## RTSR Workform for Electricity Distributors (2014 Filers)

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. Adj Network to Current WS](#)

[10. Adj Conn. to Current WS](#)

[11. Adj Network to Forecast WS](#)

[12. Adj Conn. to Forecast WS](#)

[13. Final 2013 RTS Rates](#)

1

2

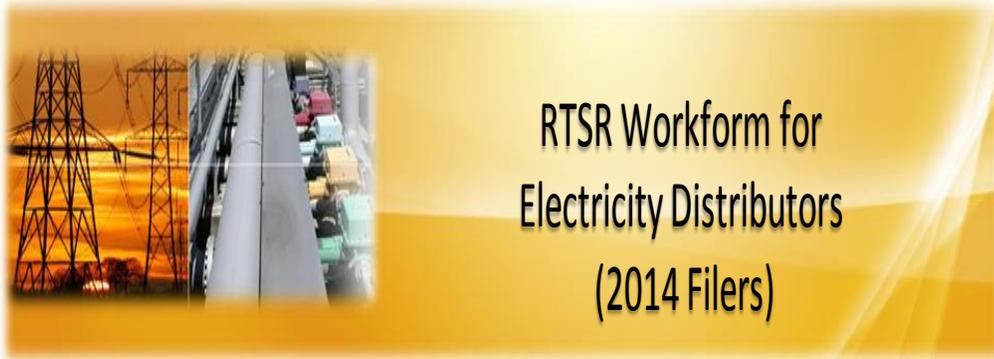


1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR-Network	RTSR-Connection
Residential	kWh	\$ 0.0072	\$ 0.0053
General Service Less Than 50 kW	kWh	\$ 0.0065	\$ 0.0048
General Service 50 to 2,999 kW	kW	\$ 2.6581	\$ 1.9176
General Service 3,000 to 4,999 kW	kW	\$ 2.9727	\$ 2.2617
Unmetered Scattered Load	kWh	\$ 0.0076	\$ 0.0060
Sentinel Lighting	kW	\$ 2.0145	\$ 1.5133
Street Lighting	kW	\$ 2.0047	\$ 1.4824
Choose Rate Class			

1

2

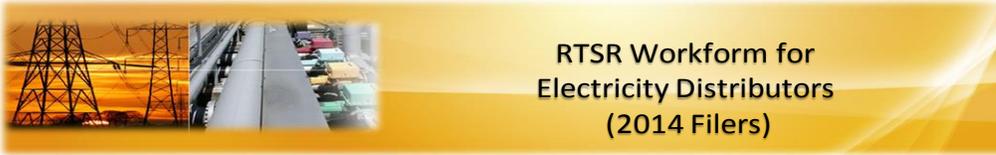


In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	67,118,098		1.0565		70,910,271	-
General Service Less Than 50 kW	kWh	31,399,975		1.0565		33,174,074	-
General Service 50 to 2,999 kW	kW	128,532,327	322,334		54.65%	128,532,327	322,334
General Service 3,000 to 4,999 kW	kW	15,193,348	39,662		52.50%	15,193,348	39,662
Unmetered Scattered Load	kWh	593,911		1.0565		627,467	-
Sentinel Lighting	kW	41,938	114		50.42%	41,938	114
Street Lighting	kW	1,222,128	3,337		50.20%	1,222,128	3,337

1

2



## RTSR Workform for Electricity Distributors (2014 Filers)

Uniform Transmission Rates		Unit	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
<b>Rate Description</b>			<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Network Service Rate	kW	\$ 3.57	\$ 3.63	\$ 3.63	
Line Connection Service Rate	kW	\$ 0.80	\$ 0.75	\$ 0.75	
Transformation Connection Service Rate	kW	\$ 1.86	\$ 1.85	\$ 1.85	
Hydro One Sub-Transmission Rates		Unit	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
<b>Rate Description</b>			<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Network Service Rate	kW	\$ 2.65	\$ 3.18	\$ 3.18	
Line Connection Service Rate	kW	\$ 0.64	\$ 0.70	\$ 0.70	
Transformation Connection Service Rate	kW	\$ 1.50	\$ 1.63	\$ 1.63	
Both Line and Transformation Connection Service Rate	kW	\$ 2.14	\$ 2.33	\$ 2.33	
If needed , add extra host here (I)		Unit	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
<b>Rate Description</b>			<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -	
If needed , add extra host here (II)		Unit	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
<b>Rate Description</b>			<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -	
Hydro One Sub-Transmission Rate Rider 9A		Unit	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
<b>Rate Description</b>			<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
RSVA Transmission network - 4714 - which affects 1584	kW	\$ -	\$ 0.1465	\$ 0.1465	
RSVA Transmission connection - 4716 - which affects 1586	kW	\$ -	\$ 0.0667	\$ 0.0667	
RSVA LV - 4750 - which affects 1550	kW	\$ -	\$ 0.0475	\$ 0.0475	
RARA 1 - 2252 - which affects 1590	kW	\$ -	\$ 0.0419	\$ 0.0419	
RARA 1 - 2252 - which affects 1590 (2008)	kW	\$ -	-\$ 0.0270	-\$ 0.0270	
RARA 1 - 2252 - which affects 1590 (2009)	kW	\$ -	-\$ 0.0006	-\$ 0.0006	
Hydro One Sub-Transmission Rate Rider 9A	kW	\$ -	\$ 0.2750	\$ 0.2750	
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$		Historical 2012	Current 2013	Forecast 2014



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet \*4. RRR Data\*. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,932	\$2.65	\$ 111,120	41,932	\$0.64	\$ 26,836	41,932	\$1.50	\$ 62,898	\$ 89,734
February	41,073	\$2.65	\$ 108,843	41,073	\$0.64	\$ 26,287	41,073	\$1.50	\$ 61,610	\$ 87,896
March	37,412	\$2.65	\$ 99,142	37,412	\$0.64	\$ 23,944	37,412	\$1.50	\$ 56,118	\$ 80,062
April	36,114	\$2.65	\$ 95,702	36,114	\$0.64	\$ 23,113	36,114	\$1.50	\$ 54,171	\$ 77,284
May	38,645	\$2.65	\$ 102,409	38,645	\$0.64	\$ 24,733	38,645	\$1.50	\$ 57,968	\$ 82,700
June	44,675	\$2.65	\$ 118,389	44,675	\$0.64	\$ 28,592	44,675	\$1.50	\$ 67,013	\$ 95,605
July	45,347	\$2.65	\$ 120,170	45,347	\$0.64	\$ 29,023	45,347	\$1.50	\$ 68,021	\$ 97,043
August	40,844	\$2.65	\$ 108,237	40,844	\$0.64	\$ 26,140	40,844	\$1.50	\$ 61,266	\$ 87,406
September	41,869	\$2.65	\$ 110,953	41,869	\$0.64	\$ 26,796	41,869	\$1.50	\$ 62,804	\$ 89,600
October	37,662	\$2.65	\$ 99,804	37,662	\$0.64	\$ 24,104	37,662	\$1.50	\$ 56,493	\$ 80,597
November	40,954	\$2.65	\$ 108,528	40,954	\$0.64	\$ 26,211	40,954	\$1.50	\$ 61,431	\$ 87,642
December	41,253	\$2.76	\$ 113,958	41,253	\$0.65	\$ 26,927	41,253	\$1.53	\$ 63,017	\$ 89,944
<b>Total</b>	487,780	\$ 2.66	\$ 1,297,255	487,780	\$ 0.64	\$ 312,705	487,780	\$ 1.50	\$ 732,808	\$ 1,045,513

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
--	---------	--	--	-----------------	--	--	---------------------------	--	--	------------

1

2

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,932	\$2.65	\$ 111,120	41,932	\$0.64	\$ 26,836	41,932	\$1.50	\$ 62,898	\$ 89,734
February	41,073	\$2.65	\$ 108,843	41,073	\$0.64	\$ 26,287	41,073	\$1.50	\$ 61,610	\$ 87,896
March	37,412	\$2.65	\$ 99,142	37,412	\$0.64	\$ 23,944	37,412	\$1.50	\$ 56,118	\$ 80,062
April	36,114	\$2.65	\$ 95,702	36,114	\$0.64	\$ 23,113	36,114	\$1.50	\$ 54,171	\$ 77,284
May	38,645	\$2.65	\$ 102,409	38,645	\$0.64	\$ 24,733	38,645	\$1.50	\$ 57,968	\$ 82,700
June	44,675	\$2.65	\$ 118,389	44,675	\$0.64	\$ 28,592	44,675	\$1.50	\$ 67,013	\$ 95,605
July	45,347	\$2.65	\$ 120,170	45,347	\$0.64	\$ 29,023	45,347	\$1.50	\$ 68,021	\$ 97,043
August	40,844	\$2.65	\$ 108,237	40,844	\$0.64	\$ 26,140	40,844	\$1.50	\$ 61,266	\$ 87,406
September	41,869	\$2.65	\$ 110,953	41,869	\$0.64	\$ 26,796	41,869	\$1.50	\$ 62,804	\$ 89,600
October	37,662	\$2.65	\$ 99,804	37,662	\$0.64	\$ 24,104	37,662	\$1.50	\$ 56,493	\$ 80,597
November	40,954	\$2.65	\$ 108,528	40,954	\$0.64	\$ 26,211	40,954	\$1.50	\$ 61,431	\$ 87,642
December	41,253	\$2.76	\$ 113,958	41,253	\$0.65	\$ 26,927	41,253	\$1.53	\$ 63,017	\$ 89,944
<b>Total</b>	487,780	\$ 2.66	\$ 1,297,255	487,780	\$ 0.64	\$ 312,705	487,780	\$ 1.50	\$ 732,808	\$ 1,045,513

Low Voltage Switchgear Credit (if applicable) \$ -

**Total including deduction for Low Voltage Switchgear Credit** \$ 1,045,513



## RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to calculate the expected billing when current 2013 Uniform Transmission Rates are applied against historical 2012 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
February	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
March	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
April	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
May	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
June	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
July	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
August	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
September	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
October	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
November	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
December	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,932	\$ 3.3265	\$ 139,487	41,932	\$ 0.7667	\$ 32,149	41,932	\$ 1.6300	\$ 68,349	\$ 100,498
February	41,073	\$ 3.3265	\$ 136,629	41,073	\$ 0.7667	\$ 31,491	41,073	\$ 1.6300	\$ 66,949	\$ 98,440
March	37,412	\$ 3.3265	\$ 124,451	37,412	\$ 0.7667	\$ 28,684	37,412	\$ 1.6300	\$ 60,982	\$ 89,665
April	36,114	\$ 3.3265	\$ 120,133	36,114	\$ 0.7667	\$ 27,689	36,114	\$ 1.6300	\$ 58,866	\$ 86,554
May	38,645	\$ 3.3265	\$ 128,553	38,645	\$ 0.7667	\$ 29,629	38,645	\$ 1.6300	\$ 62,991	\$ 92,620
June	44,675	\$ 3.3265	\$ 148,611	44,675	\$ 0.7667	\$ 34,252	44,675	\$ 1.6300	\$ 72,820	\$ 107,073
July	45,347	\$ 3.3265	\$ 150,847	45,347	\$ 0.7667	\$ 34,768	45,347	\$ 1.6300	\$ 73,916	\$ 108,683
August	40,844	\$ 3.3265	\$ 135,868	40,844	\$ 0.7667	\$ 31,315	40,844	\$ 1.6300	\$ 66,576	\$ 97,891
September	41,869	\$ 3.3265	\$ 139,277	41,869	\$ 0.7667	\$ 32,101	41,869	\$ 1.6300	\$ 68,246	\$ 100,347
October	37,662	\$ 3.3265	\$ 125,283	37,662	\$ 0.7667	\$ 28,875	37,662	\$ 1.6300	\$ 61,389	\$ 90,265
November	40,954	\$ 3.3265	\$ 136,233	40,954	\$ 0.7667	\$ 31,399	40,954	\$ 1.6300	\$ 66,755	\$ 98,154
December	41,253	\$ 3.3265	\$ 137,228	41,253	\$ 0.7667	\$ 31,629	41,253	\$ 1.6300	\$ 67,242	\$ 98,871
<b>Total</b>	487,780	\$ 3.33	\$ 1,622,600	487,780	\$ 0.77	\$ 373,981	487,780	\$ 1.63	\$ 795,081	\$ 1,169,062

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

1

2

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,932	\$3.33	\$ 139,487	41,932	\$0.77	\$ 32,149	41,932	\$1.63	\$ 68,349	\$ 100,498
February	41,073	\$3.33	\$ 136,629	41,073	\$0.77	\$ 31,491	41,073	\$1.63	\$ 66,949	\$ 98,440
March	37,412	\$3.33	\$ 124,451	37,412	\$0.77	\$ 28,684	37,412	\$1.63	\$ 60,982	\$ 89,665
April	36,114	\$3.33	\$ 120,133	36,114	\$0.77	\$ 27,689	36,114	\$1.63	\$ 58,866	\$ 86,554
May	38,645	\$3.33	\$ 128,553	38,645	\$0.77	\$ 29,629	38,645	\$1.63	\$ 62,991	\$ 92,620
June	44,675	\$3.33	\$ 148,611	44,675	\$0.77	\$ 34,252	44,675	\$1.63	\$ 72,820	\$ 107,073
July	45,347	\$3.33	\$ 150,847	45,347	\$0.77	\$ 34,768	45,347	\$1.63	\$ 73,916	\$ 108,683
August	40,844	\$3.33	\$ 135,868	40,844	\$0.77	\$ 31,315	40,844	\$1.63	\$ 66,576	\$ 97,891
September	41,869	\$3.33	\$ 139,277	41,869	\$0.77	\$ 32,101	41,869	\$1.63	\$ 68,246	\$ 100,347
October	37,662	\$3.33	\$ 125,283	37,662	\$0.77	\$ 28,875	37,662	\$1.63	\$ 61,389	\$ 90,265
November	40,954	\$3.33	\$ 136,233	40,954	\$0.77	\$ 31,399	40,954	\$1.63	\$ 66,755	\$ 98,154
December	41,253	\$3.33	\$ 137,228	41,253	\$0.77	\$ 31,629	41,253	\$1.63	\$ 67,242	\$ 98,871
<b>Total</b>	487,780	\$ 3.33	\$ 1,622,600	487,780	\$ 0.77	\$ 373,981	487,780	\$ 1.63	\$ 795,081	\$ 1,169,062

Low Voltage Switchgear Credit (if applicable) \$ -

**Total including deduction for Low Voltage Switchgear Credit** \$ 1,169,062

1

2



The purpose of this sheet is to calculate the expected billing when forecasted 2014 Uniform Transmission Rates are applied against historical 2012 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
February	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
March	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
April	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
May	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
June	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
July	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
August	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
September	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
October	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
November	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
December	-	\$ 3.6300	\$ -	-	\$ 0.7500	\$ -	-	\$ 1.8500	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,932	\$ 3.3265	\$ 139,487	41,932	\$ 0.7667	\$ 32,149	41,932	\$ 1.6300	\$ 68,349	\$ 100,498
February	41,073	\$ 3.3265	\$ 136,629	41,073	\$ 0.7667	\$ 31,491	41,073	\$ 1.6300	\$ 66,949	\$ 98,440
March	37,412	\$ 3.3265	\$ 124,451	37,412	\$ 0.7667	\$ 28,684	37,412	\$ 1.6300	\$ 60,982	\$ 89,665
April	36,114	\$ 3.3265	\$ 120,133	36,114	\$ 0.7667	\$ 27,689	36,114	\$ 1.6300	\$ 58,866	\$ 86,554
May	38,645	\$ 3.3265	\$ 128,553	38,645	\$ 0.7667	\$ 29,629	38,645	\$ 1.6300	\$ 62,991	\$ 92,620
June	44,675	\$ 3.3265	\$ 148,611	44,675	\$ 0.7667	\$ 34,252	44,675	\$ 1.6300	\$ 72,820	\$ 107,073
July	45,347	\$ 3.3265	\$ 150,847	45,347	\$ 0.7667	\$ 34,768	45,347	\$ 1.6300	\$ 73,916	\$ 108,683
August	40,844	\$ 3.3265	\$ 135,868	40,844	\$ 0.7667	\$ 31,315	40,844	\$ 1.6300	\$ 66,576	\$ 97,891
September	41,869	\$ 3.3265	\$ 139,277	41,869	\$ 0.7667	\$ 32,101	41,869	\$ 1.6300	\$ 68,246	\$ 100,347
October	37,662	\$ 3.3265	\$ 125,283	37,662	\$ 0.7667	\$ 28,875	37,662	\$ 1.6300	\$ 61,389	\$ 90,265
November	40,954	\$ 3.3265	\$ 136,233	40,954	\$ 0.7667	\$ 31,399	40,954	\$ 1.6300	\$ 66,755	\$ 98,154
December	41,253	\$ 3.3265	\$ 137,228	41,253	\$ 0.7667	\$ 31,629	41,253	\$ 1.6300	\$ 67,242	\$ 98,871
<b>Total</b>	487,780	\$ 3.33	\$ 1,622,600	487,780	\$ 0.77	\$ 373,981	487,780	\$ 1.63	\$ 795,081	\$ 1,169,062

1

2

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,932	\$ 3.33	\$ 139,487	41,932	\$ 0.77	\$ 32,149	41,932	\$ 1.63	\$ 68,349	\$ 100,498
February	41,073	\$ 3.33	\$ 136,629	41,073	\$ 0.77	\$ 31,491	41,073	\$ 1.63	\$ 66,949	\$ 98,440
March	37,412	\$ 3.33	\$ 124,451	37,412	\$ 0.77	\$ 28,684	37,412	\$ 1.63	\$ 60,982	\$ 89,665
April	36,114	\$ 3.33	\$ 120,133	36,114	\$ 0.77	\$ 27,689	36,114	\$ 1.63	\$ 58,866	\$ 86,554
May	38,645	\$ 3.33	\$ 128,553	38,645	\$ 0.77	\$ 29,629	38,645	\$ 1.63	\$ 62,991	\$ 92,620
June	44,675	\$ 3.33	\$ 148,611	44,675	\$ 0.77	\$ 34,252	44,675	\$ 1.63	\$ 72,820	\$ 107,073
July	45,347	\$ 3.33	\$ 150,847	45,347	\$ 0.77	\$ 34,768	45,347	\$ 1.63	\$ 73,916	\$ 108,683
August	40,844	\$ 3.33	\$ 135,868	40,844	\$ 0.77	\$ 31,315	40,844	\$ 1.63	\$ 66,576	\$ 97,891
September	41,869	\$ 3.33	\$ 139,277	41,869	\$ 0.77	\$ 32,101	41,869	\$ 1.63	\$ 68,246	\$ 100,347
October	37,662	\$ 3.33	\$ 125,283	37,662	\$ 0.77	\$ 28,875	37,662	\$ 1.63	\$ 61,389	\$ 90,265
November	40,954	\$ 3.33	\$ 136,233	40,954	\$ 0.77	\$ 31,399	40,954	\$ 1.63	\$ 66,755	\$ 98,154
December	41,253	\$ 3.33	\$ 137,228	41,253	\$ 0.77	\$ 31,629	41,253	\$ 1.63	\$ 67,242	\$ 98,871
<b>Total</b>	487,780	\$ 3.33	\$ 1,622,600	487,780	\$ 0.77	\$ 373,981	487,780	\$ 1.63	\$ 795,081	\$ 1,169,062

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 1,169,062



## RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0072	70,910,271	-	\$ 510,554	29.8%	\$ 483,731	\$0.0068
General Service Less Than 50 kW	kWh	\$ 0.0065	33,174,074	-	\$ 215,631	12.6%	\$ 204,303	\$0.0062
General Service 50 to 2,999 kW	kW	\$ 2.6581	128,532,327	322,334	\$ 856,796	50.0%	\$ 811,783	\$2.5185
General Service 3,000 to 4,999 kW	kW	\$ 2.9727	15,193,348	39,662	\$ 117,903	6.9%	\$ 111,709	\$2.8165
Unmetered Scattered Load	kWh	\$ 0.0076	627,467	-	\$ 4,769	0.3%	\$ 4,518	\$0.0072
Sentinel Lighting	kW	\$ 2.0145	41,938	114	\$ 230	0.0%	\$ 218	\$1.9087
Street Lighting	kW	\$ 2.0047	1,222,128	3,337	\$ 6,690	0.4%	\$ 6,338	\$1.8994
					<b>\$ 1,712,573</b>			

1

2





## RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0053	70,910,271	-	\$ 375,824	30.0%	\$ 350,997	\$0.0049
General Service Less Than 50 kW	kWh	\$ 0.0048	33,174,074	-	\$ 159,236	12.7%	\$ 148,716	\$0.0045
General Service 50 to 2,999 kW	kW	\$ 1.9176	128,532,327	322,334	\$ 618,108	49.4%	\$ 577,274	\$1.7909
General Service 3,000 to 4,999 kW	kW	\$ 2.2617	15,193,348	39,662	\$ 89,704	7.2%	\$ 83,778	\$2.1123
Unmetered Scattered Load	kWh	\$ 0.0060	627,467	-	\$ 3,765	0.3%	\$ 3,516	\$0.0056
Sentinel Lighting	kW	\$ 1.5133	41,938	114	\$ 173	0.0%	\$ 161	\$1.4133
Street Lighting	kW	\$ 1.4824	1,222,128	3,337	\$ 4,947	0.4%	\$ 4,620	\$1.3845
					<b>\$ 1,251,755</b>			

1

2



The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$0.0068	70,910,271	-	483,731.23	29.8%	\$ 483,731	\$0.0068
General Service Less Than 50 kW	kWh	\$0.0062	33,174,074	-	\$ 204,303	12.6%	\$ 204,303	\$0.0062
General Service 50 to 2,999 kW	kW	\$2.5185	128,532,327	322,334	\$ 811,783	50.0%	\$ 811,783	\$2.5185
General Service 3,000 to 4,999 kW	kW	\$2.8165	15,193,348	39,662	\$ 111,709	6.9%	\$ 111,709	\$2.8165
Unmetered Scattered Load	kWh	\$0.0072	627,467	-	\$ 4,518	0.3%	\$ 4,518	\$0.0072
Sentinel Lighting	kW	\$1.9087	41,938	114	\$ 218	0.0%	\$ 218	\$1.9087
Street Lighting	kW	\$1.8994	1,222,128	3,337	\$ 6,338	0.4%	\$ 6,338	\$1.8994
					<b>\$ 1,622,600</b>			

1

2



## RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

Rate Class	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0049	70,910,271	-	\$ 350,997	30.0%	\$ 350,997	\$ 0.0049
General Service Less Than 50 kW	kWh	\$ 0.0045	33,174,074	-	\$ 148,716	12.7%	\$ 148,716	\$ 0.0045
General Service 50 to 2,999 kW	kW	\$ 1.7909	128,532,327	322,334	\$ 577,274	49.4%	\$ 577,274	\$ 1.7909
General Service 3,000 to 4,999 kW	kW	\$ 2.1123	15,193,348	39,662	\$ 83,778	7.2%	\$ 83,778	\$ 2.1123
Unmetered Scattered Load	kWh	\$ 0.0056	627,467	-	\$ 3,516	0.3%	\$ 3,516	\$ 0.0056
Sentinel Lighting	kW	\$ 1.4133	41,938	114	\$ 161	0.0%	\$ 161	\$ 1.4133
Street Lighting	kW	\$ 1.3845	1,222,128	3,337	\$ 4,620	0.4%	\$ 4,620	\$ 1.3845
					\$ 1,169,062			

1

2



## RTSR Workform for Electricity Distributors (2014 Filers)

For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.

For IRM applicants, please enter these rates into the 2013 IRM Rate Generator, Sheet 11 "Proposed Rates", column I. Please note that the rate descriptions for the RTSRs are transferred automatically from Sheet 4 to Sheet 11, Column A.

Rate Class	Unit	Proposed RTSR Network	Proposed RTSR Connection
Residential	kWh	\$ 0.0068	\$ 0.0049
General Service Less Than 50 kW	kWh	\$ 0.0062	\$ 0.0045
General Service 50 to 2,999 kW	kW	\$ 2.5185	\$ 1.7909
General Service 3,000 to 4,999 kW	kW	\$ 2.8165	\$ 2.1123
Unmetered Scattered Load	kWh	\$ 0.0072	\$ 0.0056
Sentinel Lighting	kW	\$ 1.9087	\$ 1.4133
Street Lighting	kW	\$ 1.8994	\$ 1.3845

1

2

1  
2  
3  
4  
5  
6

**EXHIBIT FIVE Lakefront Utilities Inc Revenue to Cost Model for 2014 Filers**

v 2.0



## Revenue to Cost Ratio Adjustment Model for 2014 IRM Filers

Utility Name	Lakefront Utilities Inc.
Service Territory Name	Northumberland
Assigned EB Number	EB 2013-0148
Name and Title	Brittany Ashby Financial & Regulatory Analyst
Phone Number	905-372-2193X5256
Email Address	<a href="mailto:bashby@lusi.on.ca">bashby@lusi.on.ca</a>
Date	8/14/2013
Last COS Re-based Year	2012

*This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.*

*While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.*

1

2



## 3<sup>RD</sup> Generation Incentive Regulation Revenue to Cost Ratio Adjustment Model for 2014 Filers

1. Info
2. Table of Contents
3. Re-Based Bill Det & Rates
4. Removal of Rate Adders
5. Re-Based Rev From Rates
6. Decision Cost Revenue Adj
7. Revenue Offsets Allocation
8. Transformer Allowance
9. R C Ratio Revenue
10. Proposed R C Ratio Adj
11. Proposed Revenue
12. Proposed F V Rev Alloc
13. Proposed F V Rates
14. Adjust To Proposed Rates

1

2



The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your most current Tariff of rates and charges.

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed			Current Tariff	Current Tariff	Current Tariff
				Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW
				A	B	C	D	E	F
RES	Residential	Customer	kWh	8,603	73,125,152		9.97	0.0144	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,102	35,160,634		22.81	0.0082	
GSGT50	General Service 50 to 2,999 kW	Customer	kW	127	120,608,902	303,629	76.14		3.3754
GSGT50	General Service 3,000 to 4,999 kW	Customer	kW	1	19,295,356	47,442	4,618.11		1.7964
USL	Unmetered Scattered Load	Connection	kWh	77	716,623		13.55	0.0354	
Sen	Sentinel Lighting	Connection	kW	54	78,431	218	4.72		11.6186
SL	Street Lighting	Connection	kW	2,804	1,215,575	3,343	3.88		24.5896

1

2



3<sup>RD</sup> Generation Incentive  
 Regulation Revenue to Cost Ratio  
 Adjustment Model for 2014 Filers

The purpose of this sheet is to remove any rate adders included in current rates. Most applicants will not need to make an entry on this sheet.

Rate Class	Current Tariff	Current Tariff	Current Tariff	Service	Distribution	Distribution	Base Distribution		
	Service	Distribution	Distribution	Charge Rate	Volumetric kWh	Volumetric kW	Base Service	Volumetric Rate	Base Distribution
	Charge	Volumetric Rate kWh	Volumetric Rate kW	Adders	Rate Adders	Rate Adders	Charge	kWh	Volumetric Rate
	A	B	C	D	E	F	H = A - D	I = B · E	J = C · F
Residential	9.97	0.0144	0.0000	0.00	0.0000	0.0000	9.97	0.0144	0.0000
General Service Less Than 50 kW	22.81	0.0082	0.0000	0.00	0.0000	0.0000	22.81	0.0082	0.0000
General Service 50 to 2,999 kW	76.14	0.0000	3.3754	0.00	0.0000	0.0000	76.14	0.0000	3.3754
General Service 3,000 to 4,999 kW	4,618.11	0.0000	1.7964	0.00	0.0000	0.0000	4,618.11	0.0000	1.7964
Unmetered Scattered Load	13.55	0.0354	0.0000	0.00	0.0000	0.0000	13.55	0.0354	0.0000
Sentinel Lighting	4.72	0.0000	11.6186	0.00	0.0000	0.0000	4.72	0.0000	11.6186
Street Lighting	3.88	0.0000	24.5896	0.00	0.0000	0.0000	3.88	0.0000	24.5896

1  
2



The purpose of this sheet is to calculate current revenue from rate classes.

Rate Class	Re-based Billed Customers			Current Base			Distribution Volumetric				Distribution Volumetric			
	Re-based	Re-based	Re-based	Current Base	Current Base	Current Base	Service Charge	Distribution Volumetric Rate	Distribution Volumetric Rate	Revenue Requirement from Rates	Service Charge %	Distribution Volumetric Rate %	Distribution Volumetric Rate %	Total %
	Connections	Billed kWh	Billed kW	Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Revenue	Revenue kWh	Revenue kW	Revenue	Revenue	Revenue	Revenue	Revenue
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I	K = G / J	L = H / J	M = I / J	N = J / R
Residential	8,603	73,125,152	0	9.97	0.0144	0.0000	1,029,263	1,053,002	0	2,082,265	49.4%	50.6%	0.0%	49.5%
General Service Less Than 50 kW	1,102	35,160,634	0	22.81	0.0082	0.0000	301,639	288,317	0	589,957	51.1%	48.9%	0.0%	14.0%
General Service 50 to 2,999 kW	127	120,608,902	303,629	76.14	0.0000	3.3754	116,037	0	1,024,869	1,140,907	10.2%	0.0%	89.8%	27.1%
General Service 3,000 to 4,999 kW	1	19,295,356	47,442	4,618.11	0.0000	1.7964	55,417	0	85,225	140,642	39.4%	0.0%	60.6%	3.3%
Unmetered Scattered Load	77	716,623	0	13.55	0.0354	0.0000	12,520	25,368	0	37,889	33.0%	67.0%	0.0%	0.9%
Sentinel Lighting	54	78,431	218	4.72	0.0000	11.6186	3,059	0	2,533	5,591	54.7%	0.0%	45.3%	0.1%
Street Lighting	2,804	1,215,575	3,343	3.88	0.0000	24.5896	130,554	0	82,203	212,757	61.4%	0.0%	38.6%	5.1%
							1,648,490	1,366,688	1,194,830	4,210,008				100.0%
							O	P	Q	R				

1

2



## 3<sup>RD</sup> Generation Incentive Regulation Revenue to Cost Ratio Adjustment Model for 2013 Filers

The purpose of this sheet is to enter the Revenue Cost Ratios as determined from column G on Sheet "10. Proposed R C Ratio Adj" of the applicant's 2013 Revenue to Cost Ratio Adjustment Workform (V2.0) or 2013 COS Decision and Order.

Under the column labeled "Direction", the applicant can choose "No Change" (i.e: no change in that rate class ratio), "Change" (i.e: Board ordered change from COS decision) or "Rebalance" (i.e: to apply any offset adjustments required).

**Update Group**

Rate Class	Direction	Current Year	Transition	Transition	Transition	Transition	Transition
		2012	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017
Residential	No Change	89.90%	89.90%	89.90%	89.90%	89.90%	89.90%
General Service Less Than 50 kW	No Change	99.64%	99.64%	99.64%	99.64%	99.64%	99.64%
General Service 50 to 2,999 kW	Rebalance	139.13%	tbd	tbd	tbd	tbd	tbd
General Service 3,000 to 4,999 kW	Change	57.50%	63.13%	68.75%	74.38%	80.00%	80.00%
Unmetered Scattered Load	No Change	81.94%	81.94%	81.94%	81.94%	81.94%	81.94%
Sentinel Lighting	No Change	117.24%	117.24%	117.24%	117.24%	117.24%	117.24%
Street Lighting	No Change	111.73%	111.73%	111.73%	111.73%	111.73%	111.73%

1

2



## 3<sup>RD</sup> Generation Incentive Regulation Revenue to Cost Ratio Adjustment Model for 2014 Filers

The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing	Percentage Split C = A / B	Allocated Revenue
	Revenue Offsets A		Offsets E = D * C
Residential	263,995	45.64%	172,714
General Service Less Than 50 kW	87,102	15.06%	56,985
General Service 50 to 2,999 kW	106,181	18.36%	69,467
General Service 3,000 to 4,999 kW	56,256	9.72%	36,804
Unmetered Scattered Load	10,524	1.82%	6,885
Sentinel Lighting	1,088	0.19%	712
Street Lighting	53,338	9.22%	34,895
	<b>578,484</b>	<b>100.00%</b>	<b>378,462</b>
	<b>B</b>		<b>D</b>

1

2



## 3<sup>RD</sup> Generation Incentive Regulation Revenue to Cost Ratio Adjustment Model for 2014 Filers

The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2013 Revenue to Cost Ratio Adjustment Workform (V2.0) or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transformer rate for each rate class.

Update Transformer  
Allowance In Rates

Rate Class	Transformer Allowance In Rate	Transformer Allowance A	Transformer Allowance kW's C	Transformer Allowance Rate E	Volumetric Distribution Rate F	Billed kW's G	Adjusted Volumetric Distribution Rate I = (F * (G - C) + (F - E) * C) / G
Residential	No						
General Service Less Than 50 kW	No						
General Service 50 to 2,999 kW	Yes	(120,237)	200,395	(0.6000)	3.3754	303,629	3.7714
General Service 3,000 to 4,999 kW	Yes	(28,465)	47,442	(0.6000)	1.7964	47,442	2.3964
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		- 148,703	247,837			351,071	
		<b>B</b>	<b>D</b>			<b>H</b>	

1

2



The purpose of this sheet is to calculate revenue by rate class that includes Revenue Offsets and excludes Transformer Allowance prior to Revenue Cost Ratio Adjustment re-allocation.

Rate Class	Billed Customers or Connections			Billed kW	Billed kWh	Base Service Charge	Base Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW	Revenue Requirement from Rates	Allocated Revenue	
	A	B	C									D	E
Residential	8,603	73,125,152	0	0	9.97	0.0144	0.0000	1,029,263	1,053,002	0	2,082,265	172,714	2,254,979
General Service Less Than 50 kW	1,102	35,160,634	0	0	22.81	0.0082	0.0000	301,639	288,317	0	589,957	56,985	646,941
General Service 50 to 2,999 kW	127	120,608,902	303,629	0	76.14	0.0000	3.7714	116,037	0	1,145,106	1,261,144	69,467	1,330,611
General Service 3,000 to 4,999 kW	1	19,295,356	47,442	0	4,618.11	0.0000	2.3964	55,417	0	113,690	169,107	36,804	205,912
Unmetered Scattered Load	77	716,623	0	0	13.55	0.0354	0.0000	12,520	25,368	0	37,889	6,885	44,774
Sentinel Lighting	54	78,431	218	0	4.72	0.0000	11.6186	3,059	0	2,533	5,591	712	6,303
Street Lighting	2,804	1,215,575	3,343	0	3.88	0.0000	24.5896	130,554	0	82,203	212,757	34,895	247,653
								<b>1,648,490</b>	<b>1,366,688</b>	<b>1,343,532</b>	<b>4,358,710</b>	<b>378,462</b>	<b>4,737,172</b>
								<b>O</b>	<b>P</b>	<b>Q</b>	<b>R</b>		

1

2



3<sup>RD</sup> Generation Incentive  
 Regulation Revenue to Cost Ratio  
 Adjustment Model for 2014 Filers

- Iterate  
Selected Cell To Zero
- Iterate All  
Equal Percentage  
Change
- Iterate All  
Proportionate Change
- Refresh and Start Over

Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue A	Current Revenue		Proposed Revenue Cost		Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
		Cost Ratio B	Re-Allocated Cost C = A / B	Ratio D	Ratio			
Residential	\$ 2,254,979	0.90	\$ 2,508,319	0.90	\$ 2,254,979	-\$ 0	0.0%	
General Service Less Than 50 kW	\$ 646,941	1.00	\$ 649,279	1.00	\$ 646,941	-\$ 0	0.0%	
General Service 50 to 2,999 kW	\$ 1,330,611	1.39	\$ 956,379	1.37	\$ 1,310,467	-\$ 20,144	-1.5%	
General Service 3,000 to 4,999 kW	\$ 205,912	0.58	\$ 358,107	0.63	\$ 226,055	\$ 20,144	9.8%	
Unmetered Scattered Load	\$ 44,774	0.82	\$ 54,642	0.82	\$ 44,774	\$ 0	0.0%	
Sentinel Lighting	\$ 6,303	1.17	\$ 5,376	1.17	\$ 6,303	-\$ 0	0.0%	
Street Lighting	\$ 247,653	1.12	\$ 221,653	1.12	\$ 247,653	\$ 0	0.0%	
	<u>\$ 4,737,172</u>		<u>\$ 4,753,756</u>		<u>\$ 4,737,172</u>	<u>-\$ 0</u>	<u>0.0%</u>	

Out of Balance -

Final ? Yes

1

2



## 3<sup>RD</sup> Generation Incentive Regulation Revenue to Cost Ratio Adjustment Model for 2014 Filers

**Proposed Revenue from Revenue Cost Ratio Adjustment**

Rate Class	Adjusted Revenue By Revenue Cost Ratio A	Allocated Re- Based Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
Residential	\$ 2,254,979	\$ 172,714	\$ 2,082,265	\$ -	\$ 2,082,265
General Service Less Than 50 kW	\$ 646,941	\$ 56,985	\$ 589,957	\$ -	\$ 589,957
General Service 50 to 2,999 kW	\$ 1,310,467	\$ 69,467	\$ 1,241,000	-\$ 120,237	\$ 1,120,763
General Service 3,000 to 4,999 kW	\$ 226,055	\$ 36,804	\$ 189,251	-\$ 28,465	\$ 160,786
Unmetered Scattered Load	\$ 44,774	\$ 6,885	\$ 37,889	\$ -	\$ 37,889
Sentinel Lighting	\$ 6,303	\$ 712	\$ 5,591	\$ -	\$ 5,591
Street Lighting	\$ 247,653	\$ 34,895	\$ 212,757	\$ -	\$ 212,757
	<u>\$ 4,737,172</u>	<u>\$ 378,462</u>	<u>\$ 4,358,710</u>	<u>-\$ 148,702</u>	<u>\$ 4,210,008</u>

1

2



Proposed fixed and variable rates

Rate Class	Service Charge	Distribution Volumetric	Distribution Volumetric	Re-based Billed	Re-based Billed	Re-based Billed	Proposed Base	Proposed Base	Proposed Base
	Revenue	Rate Revenue	Rate Revenue	Customers or	Re-based Billed	Re-based Billed	Service Charge	Distribution	Distribution
	A	kWh	kW	Connections	kWh	kW	G = A / D / 12	Volumetric Rate kWh	Volumetric Rate kW
		B	C	D	E	F		H = B / E	I = C / F
Residential	\$ 1,029,263	\$ 1,053,002	\$ -	8,603	73,125,152	0	9.97	0.0144	-
General Service Less Than 50 kW	\$ 301,639	\$ 288,317	\$ -	1,102	35,160,634	0	22.81	0.0082	-
General Service 50 to 2,999 kW	\$ 113,989	\$ -	\$ 1,006,775	127	120,608,902	303,629	74.80	-	3.3158
General Service 3,000 to 4,999 kW	\$ 63,354	\$ -	\$ 97,431	1	19,295,356	47,442	5,279.54	-	2.0537
Unmetered Scattered Load	\$ 12,520	\$ 25,368	\$ -	77	716,623	0	13.55	0.0354	-
Sentinel Lighting	\$ 3,059	\$ -	\$ 2,533	54	78,431	218	4.72	-	11.6186
Street Lighting	\$ 130,554	\$ -	\$ 82,203	2,804	1,215,575	3,343	3.88	-	24.5896

1

2



Proposed adjustments to Base Service Charge and Distribution Volumetric Rate. Enter the adjustments found in column M and N below into Sheet 9 of the 2014 IRM Rate Generator Model.

Rate Class	Proposed Base			Current Base			Adjustment Required Base Service Charge G = A - D	Adjustment Required Base Distribution Volumetric Rate kWh H = B - E	Adjustment Required Base Distribution Volumetric Rate kW I = C - F
	Proposed Base Service Charge A	Proposed Base Distribution Volumetric Rate kWh B	Proposed Base Distribution Volumetric Rate kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F			
Residential	\$ 9.97	\$ 0.0144	\$ -	\$ 9.97	\$ 0.0144	\$ -	\$ -	\$ -	\$ -
General Service Less Than 50 kW	\$ 22.81	\$ 0.0082	\$ -	\$ 22.81	\$ 0.0082	\$ -	\$ -	\$ -	\$ -
General Service 50 to 2,999 kW	\$ 74.80	\$ -	\$ 3.3158	\$ 76.14	\$ -	\$ 3.3754	-\$ 1.34	\$ -	-\$ 0.0596
General Service 3,000 to 4,999 kW	\$ 5,279.54	\$ -	\$ 2.0537	\$ 4,618.11	\$ -	\$ 1.7964	\$ 661.43	\$ -	\$ 0.2573
Unmetered Scattered Load	\$ 13.55	\$ 0.0354	\$ -	\$ 13.55	\$ 0.0354	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	\$ 4.72	\$ -	\$ 11.6186	\$ 4.72	\$ -	\$ 11.6186	\$ -	\$ -	\$ -
Street Lighting	\$ 3.88	\$ -	\$ 24.5896	\$ 3.88	\$ -	\$ 24.5896	\$ -	\$ -	\$ -

1

2

1  
2  
3  
4  
5  
6  
7  
8

**EXHIBIT SIX Lakefront Utilities Inc Tax Sharing Model for 2014 Filers**



Version 1.1

Utility Name	Lakefront Utilities Inc.
Service Territory Name	Northumberland
Assigned EB Number	EB 2013 - 0148
Name and Title	Brittany Ashby Financial & Regulatory Analyst
Phone Number	905 372 2193 X5256
Email Address	<a href="mailto:bashby@lusi.on.ca">bashby@lusi.on.ca</a>
Date	Tuesday, August 27, 2013
Last COS Re-based Year	2012

**Note:** Drop-down lists are shaded blue; Input cells are shaded green.

*This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.*

*While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.*

1

2



## Incentive Regulation Shared Tax Savings Model for 2014 Filers

1. Info
2. Table of Contents
3. Re-Based Billing Determinants and Rates
4. Re-Based Revenue from Rates
5. Z-Factor Tax Changes
6. Calculation of Tax Change Variable Rate Rider

1

2



Incentive Regulation  
 Shared Tax Savings  
 Model for 2014 Filers

Enter your 2013 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

Last COS Re-based Year was in 2012

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections			Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
				A	B	C			
RES	Residential	Customer	kWh	8,603	73,125,152		9.97	0.0144	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,102	35,160,634		22.81	0.0082	
GSGT50	General Service 50 to 2,499 kW	Customer	kW	127	120,608,902	303,629	76.14		3.3754
GSGT50	General Service 50 to 4,999 kW	Customer	kW	1	19,295,356	47,442	4,618.11		1.7964
USL	Unmetered Scattered Load	Connection	kWh	77	716,623		13.55	0.0354	
Sen	Sentinel Lighting	Connection	kW	54	78,431	218	4.72		11.6186
SL	Street Lighting	Connection	kW	2,804	1,215,575	3,343	3.88		24.5896

1

2



Calculating Re-Based Revenue from rates. No input required.

Last COS Re-based Year was in 2012

Rate Class	Re-based Billed			Rate ReBal Base			Distribution	Distribution	Revenue Requirement from Rates	Distribution			Total % Revenue	
	Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Rate ReBal Base Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW	Volumetric Rate	Volumetric Rate		Service Charge % Revenue	% Revenue kWh	% Revenue kW		% Revenue
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I	K = G / J	L = H / J	M = I / J	N = J / R
Residential	8,603	73,125,152	0	9.97	0.0144	0.0000	1,029,263	1,053,002	0	2,082,265	49.4%	50.6%	0.0%	49.5%
General Service Less Than 50 kW	1,102	35,160,634	0	22.81	0.0082	0.0000	301,639	288,317	0	589,957	51.1%	48.9%	0.0%	14.0%
General Service 50 to 2,499 kW	127	120,608,902	303,629	76.14	0.0000	3.3754	116,037	0	1,024,869	1,140,907	10.2%	0.0%	89.8%	27.1%
General Service 50 to 4,999 kW	1	19,295,356	47,442	4,618.11	0.0000	1.7964	55,417	0	85,225	140,642	39.4%	0.0%	60.6%	3.3%
Unmetered Scattered Load	77	716,623	0	13.55	0.0354	0.0000	12,520	25,368	0	37,889	33.0%	67.0%	0.0%	0.9%
Sentinel Lighting	54	78,431	218	4.72	0.0000	11.6186	3,059	0	2,533	5,591	54.7%	0.0%	45.3%	0.1%
Street Lighting	2,804	1,215,575	3,343	3.88	0.0000	24.5896	130,554	0	82,203	212,757	61.4%	0.0%	38.6%	5.1%
							<b>1,648,490</b>	<b>1,366,688</b>	<b>1,194,830</b>	<b>4,210,008</b>				<b>100.0%</b>
							<b>O</b>	<b>P</b>	<b>Q</b>	<b>R</b>				

1

2



This worksheet calculates the tax sharing amount.

[UPDATE SHEET](#)

Step 1: Press the Update Button (this will clear all input cells and reveal your latest cost of service re-basing year).  
 Step 2: In the green input cells below, please enter the information related to the last Cost of Service Filing.

**Summary - Sharing of Tax Change Forecast Amounts**

For the 41513 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

**1. Tax Related Amounts Forecast from Capital Tax Rate Changes**

	2012	2014
Taxable Capital	\$ 2,660,020	\$ 2,660,020
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	-\$ 12,339,980	-\$ 12,339,980
Rate	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

**2. Tax Related Amounts Forecast from Income Tax Rate Changes**

	2012	2014
Regulatory Taxable Income	\$ 142,661	\$ 142,661
Corporate Tax Rate	15.50%	15.50%
Tax Impact	\$ 22,112	\$ 22,112
<b>Grossed-up Tax Amount</b>	<b>\$ 26,168</b>	<b>\$ 26,169</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 26,168	\$ 26,169
<b>Total Tax Related Amounts</b>	<b>\$ 26,168</b>	<b>\$ 26,169</b>
Incremental Tax Savings		\$ 1
Sharing of Tax Savings (50%)		\$ 0

1

2



This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 11 "Proposed Rates" of the 2014 IRM Rate Generator Model. Rate description should be entered as "Rate Rider for Tax Change".

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$2,082,265	49.46%	\$0	73,125,152	0	\$0.0000	
General Service Less Than 50 kW	\$589,957	14.01%	\$0	35,160,634	0	\$0.0000	
General Service 50 to 2,499 kW	\$1,140,907	27.10%	\$0	120,608,902	303,629		\$0.0000
General Service 50 to 4,999 kW	\$140,642	3.34%	\$0	19,295,356	47,442		\$0.0000
Unmetered Scattered Load	\$37,889	0.90%	\$0	716,623	0	\$0.0000	
Sentinel Lighting	\$5,591	0.13%	\$0	78,431	218		\$0.0000
Street Lighting	\$212,757	5.05%	\$0	1,215,575	3,343		\$0.0000
	<b>\$4,210,008</b>	<b>100.00%</b>	<b>\$0</b>				
	H		-				