



EXHIBIT 3 – OPERATING REVENUE

2019 Cost of Service

Lakeland Power Distribution Ltd.
EB-2018-0050

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3.1 OPERATING REVENUE

3.1.1 OVERVIEW

In this Exhibit, LPDL presents evidence regarding its revenue both distribution and other. LPDL is proposing a total Service Revenue Requirement of \$8,228,167 for the 2019 Test Year. This amount includes a Base Revenue Requirement of \$7,545,953 plus revenue offsets of \$682,214 to be recovered through Other Revenue.

Other Revenue includes Late Payment charges, Specific Service charges, Rent from Electric Property, Miscellaneous Service revenues, Standard Supply Service ("SSS") Administrative charges and Interest.

3.1.2 2013 BOARD APPROVED PROXY

Effective July 1, 2014, the former LPDL and the former PSP amalgamated to become LPDL.

The last Board Approved amounts were established for each of these entities in the following Applications:

- LDPL – 2013 Cost of Service ("CoS"), EB-2012-0145
- PSP – 2011 Cost of Service ("CoS"), EB-2010-0140

As a result of the amalgamation and in light of the fact that each of the former utilities had different rate rebasing years, LPDL has developed the 2013 Board Approved Proxy Operating Revenue figures for comparative purposes.

For purposes of this Exhibit, the 2013 Board Approved Proxy was calculated as the aggregate of:

- Former LPDL Board Approved Revenue, as approved in EB-2012-0145; and
- Former PSP Board Approved Revenue for 2011, as approved in EB-2010-0140, as inflated in 2012 and 2013 utilizing the Board Incentive Rate-setting Mechanism ("IRM") inflation factors for each of those years for the former PSP.

3.1.3 2013 BOARD APPROVED PROXY – DISTRIBUTION REVENUE

LPDL proposes to utilize the Board Approved Proxy for Distribution Revenue as shown in Table 1, below, in order to compare years throughout the time frame of the application.

Table 1: 2013 Board Approved Proxy for Distribution Revenue

USoA Description	2013 Board Approved - Former Lakeland	2013 Board Approved Proxy - Former Parry Sound	2013 Board Approved Proxy - Lakeland Power	2011 Board Approved - Former Parry Sound	IRM 2012	IRM 2013
					0.58%	1.08%
Residential	\$ 3,033,978	\$ 1,321,202	\$ 4,355,180	\$ 1,299,548	\$ 1,307,085	\$ 1,321,202
General Service < 50 kW	\$ 1,184,727	\$ 419,239	\$ 1,603,966	\$ 412,368	\$ 414,760	\$ 419,239
General Service > 50 to 4,999 kW	\$ 871,580	\$ 557,481	\$ 1,429,061	\$ 548,344	\$ 551,524	\$ 557,481
Sentinel Lights	\$ 5,538	\$ 1,197	\$ 6,735	\$ 1,177	\$ 1,184	\$ 1,197
Street Lights	\$ 207,954	\$ 48,195	\$ 256,149	\$ 47,405	\$ 47,680	\$ 48,195
Unmetered Loads	\$ 5,740	\$ 12,618	\$ 18,358	\$ 12,411	\$ 12,483	\$ 12,618
Total	\$ 5,309,517	\$ 2,359,931	\$ 7,669,448	\$ 2,321,253	\$ 2,334,716	\$ 2,359,931

3.1.4 2013 BOARD APPROVED PROXY – OTHER REVENUE

LPDL proposes to utilize the Board Approved Proxy for Other Revenue as shown in Table 2, below, in order to compare years throughout the time frame of the application.

Table 2: 2013 Board Approved Proxy for Other Revenue

USoA #	USoA Description	2013 Board Approved - Former Lakeland	2013 Board Approved Proxy - Former Parry Sound	2013 Board Approved Proxy - Lakeland Power	2011 Board Approved - Former Parry Sound	IRM 2012	IRM 2013
						0.58%	1.08%
4235	Miscellaneous Service Revenues	\$ 55,000	\$ 32,208	\$ 87,208	\$ 31,680	\$ 31,864	\$ 32,208
4225	Late Payment Charges	\$ 78,000	\$ 15,690	\$ 93,690	\$ 15,433	\$ 15,523	\$ 15,690
4080	Distribution Services Revenue		\$ -	\$ -		\$ -	\$ -
4082	Retail Services Revenues		\$ 7,156	\$ 7,156	\$ 7,039	\$ 7,080	\$ 7,156
4084	Service Transaction Requests (STR) Revenues		\$ 145	\$ 145	\$ 143	\$ 144	\$ 145
4086	SSS Administration Revenue	\$ 31,020	\$ 8,747	\$ 39,767	\$ 8,604	\$ 8,654	\$ 8,747
4210	Rent from Electric Property	\$ 105,000	\$ 36,988	\$ 141,988	\$ 36,382	\$ 36,593	\$ 36,988
4245	Government and Other Assistance Directly Credited to Incc		\$ -	\$ -		\$ -	\$ -
4355	Gain on Disposition of Utility and Other	\$ 15,000	\$ -	\$ 15,000		\$ -	\$ -
4360	Loss on Disposition of Utility and Other	-\$ 57,782	\$ -	-\$ 57,782		\$ -	\$ -
4375	Revenues from Non Rate-Regulated Utility	\$ 15,000	\$ -	\$ 15,000		\$ -	\$ -
4380	Expenses of Non Rate-Regulated Utility	-\$ 8,000	\$ -	-\$ 8,000		\$ -	\$ -
4390	Miscellaneous Non-Operating Income	\$ 48,880	\$ -	\$ 48,880		\$ -	\$ -
4405	Interest and Dividend Income		\$ 5,597	\$ 5,597	\$ 5,505	\$ 5,537	\$ 5,597
	Specific Service Charges	\$ 55,000	\$ 32,208	\$ 87,208	\$ 31,680	\$ 31,864	\$ 32,208
	Late Payment Charges	\$ 78,000	\$ 15,690	\$ 93,690	\$ 15,433	\$ 15,523	\$ 15,690
	Other Operating Revenues	\$ 136,020	\$ 53,037	\$ 189,057	\$ 52,168	\$ 52,471	\$ 53,037
	Other Income or Deductions	\$ 13,098	\$ 5,597	\$ 18,695	\$ 5,505	\$ 5,537	\$ 5,597
	Total	\$ 282,118	\$ 106,532	\$ 388,650	\$ 104,786	\$ 105,394	\$ 106,532

3.1.5 PRESENTATION OF CONSOLIDATED REVENUE

The actual results for 2013 and 2014 represent the combined actual results for former PSP and former LPDL. 2015 through to 2019 Test Year represent the new LPDL.

3.1.6 OPERATING REVENUE SUMMARY

The following Table 3 summarizes LPDL's total operating revenue. The Board Approved revenue for 2013 is the proxy values discussed above. Years 2013 through 2017 actuals are from LPDL's financial statements and match to RRR filing. The 2018 Bridge Year distribution revenue is based on current weighted rates at 2018 load forecast volumes and other revenue is based on six months of actuals plus six months of forecast. The 2019 Test Year is presented two ways; (i) on the basis of current weighted rates as in Exhibit 8 Tables 1-4 and (ii) at proposed distribution rates.

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Table 3: Summary of Operating Revenue

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test at Existing Rates	2019 Test at Proposed Rates
Distribution Throughput Revenue									
Residential	\$ 4,355,180	\$ 4,709,730	\$ 4,726,949	\$ 4,600,046	\$ 4,703,088	\$ 4,847,251	\$ 4,756,014	\$ 4,752,553	\$ 4,511,334
General Service < 50 kW	\$ 1,603,966	\$ 1,756,673	\$ 1,713,827	\$ 1,723,114	\$ 1,746,905	\$ 1,783,085	\$ 1,739,209	\$ 1,737,887	\$ 1,663,080
General Service > 50 to 4,999 kW	\$ 1,429,061	\$ 1,343,210	\$ 1,351,706	\$ 1,312,310	\$ 1,306,489	\$ 1,268,340	\$ 1,360,410	\$ 1,347,876	\$ 1,207,458
Sentinel Lights	\$ 6,735	\$ 6,505	\$ 7,325	\$ 5,905	\$ 6,781	\$ 6,090	\$ 5,933	\$ 5,933	\$ 5,678
Street Lights	\$ 256,149	\$ 269,769	\$ 273,836	\$ 259,559	\$ 204,295	\$ 217,360	\$ 217,648	\$ 217,648	\$ 339,782
Unmetered Loads	\$ 18,358	\$ 21,198	\$ 18,651	\$ 18,229	\$ 18,533	\$ 18,879	\$ 18,937	\$ 18,937	\$ 9,004
Transformer Allowance							-\$ 77,559	-\$ 77,559	-\$ 77,559
Total	\$ 7,669,448	\$ 8,107,084	\$ 8,092,294	\$ 7,919,164	\$ 7,986,091	\$ 8,141,006	\$ 8,020,592	\$ 8,003,275	\$ 7,658,777
Other Distribution Revenue									
Specific Service Charges	\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626	\$ 65,626
Late Payment Charges	\$ 93,690	\$ 100,257	\$ 112,699	\$ 137,082	\$ 84,072	\$ 93,225	\$ 83,700	\$ 83,700	\$ 83,700
Other Operating Revenues	\$ 189,057	\$ 313,141	\$ 230,218	\$ 281,999	\$ 268,885	\$ 277,167	\$ 298,835	\$ 452,835	\$ 452,835
Other Income or Deductions	\$ 18,695	\$ 127,554	\$ 279,085	\$ 191,160	\$ 141,471	\$ 186,010	\$ 61,783	\$ 80,053	\$ 80,053
Total	\$ 388,650	\$ 619,838	\$ 695,250	\$ 688,575	\$ 585,592	\$ 633,571	\$ 509,944	\$ 682,214	\$ 682,214
Grand Total	\$ 8,058,098	\$ 8,726,922	\$ 8,787,544	\$ 8,607,739	\$ 8,571,683	\$ 8,774,577	\$ 8,530,536	\$ 8,685,489	\$ 8,340,991

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3 The above figures for 2013 Actual, 2014 Actual and 2015 Actual differ from the RRR Filing by the amount of SSS Administration Revenue that
4 was included in 4080 but has been backed out and reflected now in 4086 in this Application. The reconciliation for those years is shown in
5 Table 4 below.

Table 4: Distribution Revenue Reconciled to RRR Filing

	2013 Actual	2014 Actual	2015 Actual
Distribution Throughput Revenue Adjusted			
Residential	\$ 4,732,071	\$ 4,757,808	\$ 4,631,253
General Service < 50 kW	\$ 1,761,060	\$ 1,719,683	\$ 1,728,866
General Service > 50 to 4,999 kW	\$ 1,343,446	\$ 1,352,134	\$ 1,312,690
Sentinel Lights	\$ 6,640	\$ 7,488	\$ 6,066
Street Lights	\$ 274,151	\$ 278,206	\$ 267,095
Unmetered Loads	\$ 21,300	\$ 18,809	\$ 18,378
RRR Total	\$ 8,138,668	\$ 8,134,128	\$ 7,964,348
Less: SSS Admin (4080 to 4086)	-\$ 31,584	-\$ 41,834	-\$ 45,184
Adjusted Total	\$ 8,107,084	\$ 8,092,294	\$ 7,919,164

3.2 SUMMARY OF LOAD AND CUSTOMER/CONNECTION FORECAST

3.2.1 LOAD AND REVENUE FORECAST

The purpose of this evidence is to present the process used by LPDL to prepare the weather normalized load and customer/connection forecast used to design the proposed 2019 Test Year distribution rates.

The last Cost of Service ("CoS") application for the former LPDL (i.e., EB-2012-0145) was approved by the Ontario Energy Board ("OEB") for 2013 rates. In July 2014, LPDL amalgamated with PSP. The last CoS application for the former PSP (i.e., EB-2010-0140) was approved by the OEB for 2011 rates. In both applications, the regression analysis methodology was used to determine the load forecast. In the previous LPDL CoS application the regression analysis was conducted on power purchases, but in PSP's case, the regression analysis was conducted on a rate class basis. For this application, both methods were reviewed, but it was found that conducting the regression using the power purchased method provided better statistical results. Based on the R square and Adjusted R square values shown in the following table, LPDL

concluded using the equations resulting from the individual rate class regression analysis would not provide individual class-based prediction formulas that were in total as good as the prediction equation from the power purchased method. The R square and Adjusted R square values for the power purchased method are both 95%.

Table 5: R Square and Adjusted R Square Values for Individual Class Regression Analysis

Class	R Square	Adjusted R Square
Residential	97%	97%
General Service < 50 kW	90%	90%
General Service 50 to 4,999 kW	55%	53%

With regards to the overall process of load forecasting, LPDL believes that conducting a regression analysis on historical electricity purchases to produce an equation that will predict purchases is appropriate. The current LPDL has the data for the amount of electricity (in kWh) purchased from Hydro One, the IESO and embedded generation for use by the customers in the former LPDL service area and the former PSP service area. With a regression analysis, the combined historical purchases can be related to other monthly explanatory variables such as heating degree days and cooling degree days which occur in the same month. The results of the regression analysis produce an equation that predicts the purchases based on the explanatory variables. This prediction model is then used as the basis to forecast the total level of weather-normalized purchases for the Bridge Year and the Test Year, which is converted to billed kWh by rate class. A detailed explanation of the process is provided later in this evidence.

Based on the OEB's approval of this methodology in LPDLs last CoS application along with the OEB's approval of this same method in recent CoS applications for other applicants, LPDL submits the load forecasting methodology is reasonable at this time for this Application.

The following provides the material to support the weather normalized load forecast used by LPDL in this Application.

Table 6 to Table 12 below provide a summary of the weather normalized load and customer/connection forecast used in this Application.

Table 6: Summary of Load and Customer/Connection Forecast

Year	Billed Actual (GWh)	Growth (GWh)	Billed Weather Normal (GWh)	Growth (GWh)	Customer/Connection Count	Growth
Billed Energy (GWh) and Customer Count / Connections						
2008	308.4		303.1		15,733	
2009	298.9	(9.5)	297.0	(6.1)	15,922	189
2010	290.6	(8.3)	292.3	(4.7)	16,025	104
2011	290.5	(0.2)	293.0	0.7	16,159	133
2012	288.1	(2.4)	291.7	(1.3)	16,105	(53)
2013	293.3	5.2	294.0	2.3	16,094	(11)
2014	297.4	4.1	293.7	(0.3)	16,197	103
2015	288.8	(8.6)	287.0	(6.7)	16,181	(17)
2016	280.5	(8.2)	280.5	(6.5)	16,148	(33)
2017	278.8	(1.7)	282.8	2.3	16,396	248
2018 Bridge	279.2	0.3	279.2	(3.6)	16,436	40
2019 Test	276.7	(2.4)	276.7	(2.4)	16,436	0

In the above Table 6, the billed GWh data from 2008 to 2017 reflects actual weather and weather normal conditions in each year. The weather normal values are the actual values adjusted by the weather normal conversion factor outlined in Table 15. The weather conversion factor is determined consistent with the approach outlined by the OEB in Appendix 2-IA. For 2018 and 2019, the forecasted billed GWh is on a weather normal basis.

Customer/Connection values are on an average basis, and street lights, sentinel lights and unmetered loads are measured as connections.

LPDL has completed Appendix 2-IB: Customer Connections, Load Forecast and Revenue Data and Analysis based on the data in this Exhibit. The customer/connection and load forecast for the Test Year have also been entered in the Revenue Requirement Work Form, Sheet 10: Load Forecast. A completed version of OEB Appendix 2-IB can be found in Appendix B of this Exhibit.

In the following tables, the historical billed amounts for the former LPDL and the former PSP are provided on an actual and weather-normalized basis by rate class using the weather normal conversion factors from Table 15. The actual number of customers/connections along with the customer/connection usage on an actual and weather normal basis is also provided for the

former service areas. The actual data for the two service areas are used to determine the actual data for LPDL which is used to determine the Bridge Year and Test Year forecast for LPDL. The forecast data is also provided below.

Table 7: Billed Energy by Rate Class – Former LPDL

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Billed Energy (GWh) - Actual							
2008	80.9	45.4	90.7	0.04	1.9	0.2	219.2
2009	80.6	43.4	84.1	0.04	1.9	0.2	210.2
2010	79.1	43.0	82.6	0.04	1.9	0.1	206.7
2011	77.6	42.7	83.6	0.04	1.9	0.1	206.0
2012	76.7	42.5	85.8	0.04	1.7	0.1	206.8
2013	80.7	43.2	84.1	0.04	1.6	0.1	209.7
2014	81.3	43.4	86.6	0.04	1.5	0.1	213.0
2015	77.6	42.2	86.8	0.04	1.4	0.1	208.2
2016	75.7	41.5	85.3	0.04	0.8	0.1	203.4
2017	74.8	40.5	86.7	0.04	0.8	0.1	203.0
Billed Energy (GWh) - Weather Normal							
2008	79.5	44.6	89.2	0.04	1.8	0.2	215.4
2009	80.1	43.1	83.5	0.04	1.9	0.2	208.8
2010	79.5	43.2	83.1	0.04	1.9	0.1	207.9
2011	78.3	43.1	84.3	0.04	1.9	0.1	207.8
2012	77.7	43.1	86.9	0.04	1.7	0.1	209.4
2013	80.9	43.3	84.3	0.04	1.6	0.1	210.2
2013 Board Approved	78.7	42.5	83.5	0.04	1.9	0.1	206.6
2014	80.3	42.8	85.5	0.04	1.5	0.1	210.3
2015	77.1	42.0	86.3	0.04	1.4	0.1	206.9
2016	75.7	41.5	85.3	0.04	0.8	0.1	203.4
2017	75.8	41.1	88.0	0.04	0.8	0.1	205.8

Table 8: Number of Customers/Connections and Annual Normalized Usage by Rate Class – Former LPDL

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Number of Customers/Connections							
2008	7,528	1,537	99	44	2,106	49	11,364
2009	7,656	1,548	100	45	2,130	44	11,523
2010	7,748	1,553	100	45	2,130	41	11,616
2011	7,885	1,563	101	45	2,130	40	11,763
2012	7,963	1,573	101	46	1,954	38	11,673
2013	8,031	1,582	101	45	1,803	38	11,600
2013 Board Approved	8,063	1,591	103	44	2,147	35	11,983
2014	8,086	1,593	101	44	1,798	37	11,658
2015	8,126	1,595	101	44	1,789	35	11,690
2016	8,183	1,593	99	44	1,783	34	11,735
2017	8,243	1,596	95	40	1,785	34	11,793
Actual Annual Energy Usage per Customer/Connection (kWh per customer/connection)							
2008	10,745	29,544	916,625	901	889	4,219	
2009	10,534	28,042	840,552	902	878	3,789	
2010	10,203	27,685	827,458	914	878	3,443	
2011	9,847	27,337	830,430	910	878	3,339	
2012	9,632	27,042	853,423	867	850	3,270	
2013	10,046	27,283	830,062	882	873	3,270	
2014	10,056	27,230	858,057	902	857	3,331	
2015	9,549	26,479	861,908	894	793	3,340	
2016	9,256	26,035	862,682	899	459	3,234	
2017	9,070	25,382	916,317	939	451	3,234	
Normalized Annual Energy Usage per Customer/Connection (kWh per customer/connection)							
2008	10,561	29,040	900,986	885	874	4,147	
2009	10,466	27,862	835,170	896	872	3,765	
2010	10,261	27,842	832,144	920	883	3,462	
2011	9,934	27,578	837,750	918	886	3,369	
2012	9,754	27,383	864,188	878	861	3,311	
2013	10,072	27,352	832,172	884	875	3,278	
2013 Board Approved	9,756	26,692	810,737	899	866	3,063	
2014	9,931	26,891	847,371	891	847	3,289	
2015	9,489	26,314	856,558	888	788	3,319	
2016	9,255	26,031	862,563	898	459	3,234	
2017	9,198	25,740	929,242	952	458	3,280	

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Table 9: Billed Energy by Rate Class – Former PSP

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Billed Energy (GWh) - Actual							
2008	34.7	17.1	36.5	0.02	0.9	0.1	89.2
2009	34.3	16.3	37.2	0.01	0.9	0.1	88.7
2010	32.1	15.6	35.3	0.01	0.9	0.1	83.9
2011	32.5	16.1	34.9	0.01	0.9	0.1	84.4
2012	31.0	15.0	34.4	0.01	0.9	0.1	81.3
2013	32.8	14.7	35.1	0.01	0.9	0.1	83.6
2014	33.1	15.1	35.3	0.01	0.9	0.1	84.4
2015	30.7	16.3	32.9	0.01	0.6	0.1	80.5
2016	28.6	16.7	31.4	0.01	0.3	0.1	77.1
2017	28.4	17.1	30.0	0.01	0.3	0.1	75.9
Billed Energy (GWh) - Weather Normal							
2008	34.1	16.8	35.8	0.01	0.9	0.1	87.7
2009	34.1	16.2	37.0	0.01	0.9	0.1	88.2
2010	32.3	15.7	35.5	0.01	0.9	0.1	84.4
2011	32.8	16.2	35.2	0.01	0.9	0.1	85.2
2011 Board Approved	33.6	16.9	38.1	0.01	0.9	0.1	89.5
2012	31.4	15.2	34.8	0.01	0.9	0.1	82.3
2013	32.9	14.7	35.2	0.01	0.9	0.1	83.8
2014	32.7	14.9	34.9	0.01	0.9	0.1	83.4
2015	30.5	16.2	32.7	0.01	0.6	0.1	80.0
2016	28.6	16.7	31.4	0.01	0.3	0.1	77.0
2017	28.8	17.3	30.4	0.01	0.4	0.1	76.9

2

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**Table 10: Number of Customers/Connections and Annual Normalized Usage by Rate Class
– Former PSP**

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Number of Customers/Connections							
2008	2,704	508	66	13	1,061	17	4,369
2009	2,744	498	66	12	1,061	18	4,399
2010	2,757	496	66	12	1,061	18	4,409
2011	2,794	504	65	11	1,004	18	4,396
2011 Board Approved	2,812	493	68	12	1,004	18	4,407
2012	2,838	494	67	11	1,004	18	4,432
2013	2,859	493	70	14	1,041	18	4,494
2014	2,878	513	71	13	1,046	18	4,539
2015	2,895	537	55	9	977	17	4,491
2016	2,896	545	51	9	896	17	4,413
2017	2,926	548	43	6	1,063	17	4,603
Actual Annual Energy Usage per Customer/Connection (kWh per customer/connection)							
2008	12,835	33,648	556,083	1,207	821	3,421	
2009	12,502	32,708	560,855	1,062	818	3,294	
2010	11,639	31,432	533,993	1,071	863	3,121	
2011	11,630	31,950	541,334	1,090	861	3,222	
2012	10,931	30,265	516,044	1,076	867	3,207	
2013	11,487	29,810	501,483	835	834	3,146	
2014	11,507	29,368	496,509	814	826	3,207	
2015	10,588	30,245	597,761	1,088	625	3,301	
2016	9,880	30,652	621,064	1,105	354	3,301	
2017	9,695	31,138	693,845	1,189	328	3,301	
Normalized Annual Energy Usage per Customer/Connection (kWh per customer/connection)							
2008	12,616	33,074	546,596	1,186	807	3,362	
2009	12,422	32,499	557,263	1,055	813	3,273	
2010	11,704	31,610	537,017	1,077	868	3,139	
2011	11,732	32,232	546,106	1,100	869	3,251	
2011 Board Approved	11,939	34,226	560,568	1,062	864	3,264	
2012	11,069	30,647	522,553	1,090	878	3,248	
2013	11,516	29,886	502,757	837	836	3,154	
2014	11,363	29,003	490,325	803	816	3,167	
2015	10,522	30,057	594,051	1,081	621	3,280	
2016	9,879	30,648	620,979	1,105	354	3,300	
2017	9,832	31,577	703,632	1,206	333	3,347	

1

Table 11: Billed Energy by Rate Class - LPDL

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Billed Energy (GWh) - Actual							
2008	115.6	62.5	127.2	0.05	2.7	0.3	308.4
2009	114.9	59.7	121.3	0.05	2.7	0.2	298.9
2010	111.1	58.6	117.9	0.05	2.8	0.2	290.6
2011	110.1	58.8	118.5	0.05	2.7	0.2	290.5
2012	107.7	57.5	120.1	0.05	2.5	0.2	288.1
2013	113.5	57.9	119.2	0.05	2.4	0.2	293.3
2014	114.4	58.4	121.9	0.05	2.4	0.2	297.4
2015	108.2	58.5	119.8	0.05	2.0	0.2	288.8
2016	104.3	58.2	116.6	0.05	1.1	0.2	280.5
2017	103.1	57.6	116.8	0.04	1.2	0.2	278.8
Billed Energy (GWh) - Weather Normal							
2008	113.6	61.4	125.0	0.05	2.7	0.3	303.1
2009	114.2	59.3	120.5	0.05	2.7	0.2	297.0
2010	111.8	58.9	118.6	0.05	2.8	0.2	292.3
2011	111.1	59.4	119.6	0.05	2.8	0.2	293.0
2012	109.1	58.2	121.6	0.05	2.6	0.2	291.7
2013	113.8	58.0	119.5	0.05	2.4	0.2	294.0
2014	113.0	57.7	120.4	0.05	2.4	0.2	293.7
2015	107.6	58.1	119.0	0.05	2.0	0.2	287.0
2016	104.3	58.2	116.6	0.05	1.1	0.2	280.5
2017	104.6	58.4	118.4	0.04	1.2	0.2	282.8
2018 Bridge	104.3	58.3	115.2	0.04	1.2	0.2	279.2
2019 Test	103.6	58.2	113.6	0.04	1.2	0.2	276.7

2

**Table 12: Number of Customers/Connections and Annual Normalized Usage by Rate Class
- LPDL**

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Number of Customers/Connections							
2008	10,233	2,045	165	57	3,167	66	15,733
2009	10,400	2,046	166	57	3,191	62	15,922
2010	10,505	2,048	166	56	3,191	59	16,025
2011	10,679	2,067	165	56	3,134	58	16,159
2012	10,801	2,067	167	57	2,958	56	16,105
2013	10,890	2,075	171	59	2,843	56	16,094
2014	10,964	2,106	172	57	2,844	55	16,197
2015	11,021	2,133	156	53	2,766	52	16,181
2016	11,078	2,138	149	52	2,679	51	16,148
2017	11,169	2,144	138	46	2,848	51	16,396
2018 Bridge	11,208	2,148	136	44	2,849	51	16,436
2019 Test	11,208	2,148	136	44	2,849	51	16,436
Actual Annual Energy Usage per Customer/Connection (kWh per customer/connection)							
2008	11,297	30,564	772,956	968	866	4,010	
2009	11,053	29,177	729,010	936	858	3,645	
2010	10,580	28,592	710,574	947	873	3,345	
2011	10,313	28,462	717,534	946	873	3,303	
2012	9,973	27,813	718,976	907	856	3,250	
2013	10,425	27,883	695,817	871	859	3,230	
2014	10,437	27,751	708,638	882	846	3,291	
2015	9,822	27,428	768,538	927	734	3,327	
2016	9,419	27,211	780,974	932	424	3,256	
2017	9,234	26,854	846,551	972	405	3,256	
Normalized Annual Energy Usage per Customer/Connection (kWh per customer/connection)							
2008	11,104	30,043	759,768	952	851	3,941	
2009	10,983	28,990	724,341	930	853	3,622	
2010	10,640	28,754	714,597	952	878	3,364	
2011	10,404	28,712	723,858	954	880	3,332	
2012	10,099	28,164	728,046	919	867	3,291	
2013	10,451	27,954	697,586	873	861	3,238	
2014	10,307	27,405	699,813	871	835	3,250	
2015	9,761	27,258	763,768	921	729	3,306	
2016	9,418	27,208	780,867	932	424	3,256	
2017	9,364	27,232	858,492	986	411	3,302	
2018 Bridge	9,304	27,132	847,413	972	405	3,256	
2019 Test	9,240	27,075	835,551	972	405	3,256	

3.2.2 FORECAST METHODOLOGY – MULTIVARIATE REGRESSION MODEL

LPDL's weather normalized load forecast is developed in a three-step process. First, a total system weather normalized purchased energy forecast is developed based on a multivariate regression model that incorporates historical load, weather, and other variables that impact electricity usage. Second, the weather normalized purchased energy forecast is adjusted by a historical loss factor to produce a weather normalized billed energy forecast. Finally, the forecast for billed energy by rate class is developed based on a forecast of customer/connections numbers and historical usage patterns per customer/connection. For the rate classes that have weather sensitive load their forecasted billed energy is adjusted to ensure that the total billed energy forecast by rate, class is equivalent to the total weather normalized billed energy forecast that has been determined from the regression analysis. The forecast of customers by rate class has been held constant at the end of year value for 2017 which is explained later on in the evidence.

The billed energy forecast is also adjusted for expected Conservation and Demand Management ("CDM") savings from 2018 and 2019 programs. For those rate classes that use kW for the distribution volumetric billing determinant, an adjustment factor is applied to the class energy forecast based on the historical relationship between kW and kWh. The following will explain the forecasting process in more detail.

Purchased KWh Load Forecast

An equation to predict total system purchased energy is developed using a multivariate regression model with the independent variables outlined below. The regression model uses monthly kWh and monthly values of independent variables from January 2008 to December 2017 to determine the monthly regression coefficients.

With regards to weather normalization, LPDL submits that it is appropriate to review the impact of weather over the past ten years, January 2008 to December 2017, since it is consistent with a time period outlined in the filing requirements and it is reflective of more recent weather

conditions. The average weather conditions over this period are applied in the prediction formula to determine a weather normalized forecast for 2019. In accordance with the filing requirement, LPDL has also provided sensitivity analysis showing the impact on the 2019 forecast of purchases. This analysis assumes weather normal conditions are based on a 20 year trend of weather data.

The multivariate regression model has determined the drivers of year-over-year changes in LPDLs load growth are: weather (heating and cooling degree days); days in month, spring/fall flag and CDM activity. These factors are captured within the multivariate regression model.

The following outlines the predication model used by LPDL to predict weather normal purchases the 2019 Test Year.

LPDL Monthly Predicted kWh Purchases:

$$\begin{aligned} &= \text{Heating Degree Days} * 13,846 \\ &+ \text{Cooling Degree Days} * 43,722 \\ &+ \text{Number of Days in the Month} * 685,298 \\ &+ \text{Spring Fall Flag} * (1,321,370) \\ &+ \text{CDM Activity} * (1.4) \\ &+ \text{Constant of } 990,289 \end{aligned}$$

The monthly data used in the regression model and the resulting monthly prediction for the actual and forecasted years are provided in Appendix A. The customer and load forecast is provided in working Microsoft Excel format under file name "LPDL 2019 CoS Final Load Forecast 20180716" and a copy of which can be found in Appendix D of this Exhibit.

1 The sources of data for the various data points are:

2 a) Environment Canada website for monthly heating degree day and cooling degree
3 information. Weather data was obtained from weather stations in the Muskoka area.

4 b) The calendar provided information related to number of days in the month and the spring
5 fall flag.

6 c) The CDM activity variable is an estimated level of monthly activity in CDM for all programs
7 and their persistence from 2006 to 2017. For each year the monthly values grow at constant
8 value over the year. The addition of the monthly values will equal the total annual CDM
9 results shown in Table 13 below. In the first year of the program the half year rule is applied.
10 Table 13 supports the level of annual CDM results and provides the source of the annual
11 program and persistence data by year which was used to develop the monthly values shown
12 in Appendix A.

1

Table 13: CDM Activity Variable Supporting Data

Year	OPA Annual CDM Results 2006 to 2010 programs (kWh)	IESO/OPA Annual CDM Results 2011 to 2014 programs (kWh)	IESO Annual CDM Results 2015 to 2016 programs (kWh)	2017 Programs (kWh)	Total Annual CDM Results (kWh)
2006	524,947	0	0	0	524,947
2007	1,571,387	0	0	0	1,571,387
2008	2,035,702	0	0	0	2,035,702
2009	2,988,155	0	0	0	2,988,155
2010	3,122,436	0	0	0	3,122,436
2011	3,107,360	400,222	0	0	3,507,581
2012	3,023,112	1,637,934	0	0	4,661,046
2013	2,987,738	2,931,154	0	0	5,918,892
2014	2,777,404	4,568,488	0	0	7,345,892
2015	2,224,944	5,400,097	2,626,680	0	10,251,721
2016	2,078,197	5,018,785	6,443,691	0	13,540,674
2017	1,470,942	3,715,800	7,664,982	1,186,937	14,038,660
2018	827,766	3,634,425	7,658,189	2,373,873	14,494,253
2019	770,437	3,632,028	7,651,765	2,371,769	14,425,999

2

3 The prediction formula has the following statistical results, shown in Table 14 below, which
 4 generally indicate the formula has a good fit to the actual data set.

5

Table 14: Statistical Results

Statistical Results	
R Square	95.3%
Adjusted R Square	95.1%
F Test	462.0
MAPE (Monthly)	2.4%
T-stats by Coefficient	
Heating Degree Days	36.1
Cooling Degree Days	7.5
Number of Days in Month	7.0
Spring Fall Flag	(7.2)
CDM Activity	(6.7)
Constant	0.3

6

7 The annual results of the above prediction formula compared to the actual annual purchases
 8 from 2008 to 2017 are shown below in Table 15 along with the predicted total system purchases
 9 for LPDL for 2018 and 2019 on a weather normal basis. In addition, weather normal values for

2019 are provided on a 20 year trend assumption for weather normalization. Information is also provided to show the Weather Normal Conversion Factor which is used to weather normalize actual volume data. In Table 15, the Predicted Weather Normal values are similar to the Predicted amounts but the weather normalized heating degree days and cooling degree days used to determine the weather normal forecast for 2018 and 2019 are used in the prediction formula in place of actual heating degree days and cooling degree days. The ratio of Predicted Weather Normal to Predicted values results in a Weather Normal Conversion Factor. This factor is applied to the Actual amount which results in the Actual Weather Normal value.

Table 15: Total System Purchases

Year	Actual	Predicted	% Difference	Predicted Weather Normal	Weather Normal Conversion Factor	Actual Weather Normal
Purchased Energy (GWh)						
2008	326.4	325.0	(0.4%)	319.5	0.9829	320.8
2009	318.7	319.5	0.2%	317.4	0.9936	316.7
2010	311.6	315.4	1.2%	317.2	1.0057	313.4
2011	312.7	313.9	0.4%	316.7	1.0088	315.5
2012	309.4	311.8	0.7%	315.7	1.0126	313.3
2013	315.5	312.4	(1.0%)	313.2	1.0025	316.3
2014	319.1	315.1	(1.3%)	311.1	0.9875	315.2
2015	309.0	308.9	(0.0%)	306.9	0.9938	307.0
2016	302.2	302.9	0.2%	302.9	0.9999	302.2
2017	297.3	297.3	0.0%	301.5	1.0141	301.5
2018 Bridge		300.8		300.8	1.0000	
2019 Test		300.9		300.9	1.0000	
2019 Test - 20 Yr Trend		301.9				

The weather normalized amount for 2019 is determined by using 2019 dependent variables in the prediction formula on a monthly basis along with the average monthly heating degree days and cooling degree days which have occurred from January 2008 to December 2017 (i.e. 10 years). The 2019 weather normal 20 year trend value reflects the trend in monthly heating degree days and cooling degree days which have occurred from January 1998 to December 2017.

1 **Billed KWh Load Forecast**

2 To determine the total weather normalized energy billed forecast, the total system weather
3 normalized purchases forecast is adjusted by a historical loss factor. The historical loss factor
4 used is 7.25% which represents the five year average loss factor from 2013 to 2017 consistent
5 with the method used to determine the proposed loss factor in this Application. With this
6 average loss factor the total weather normalized billed energy before adjustment discussed
7 below will be 280.5 (GWh) for 2018 (i.e. $300.8/1.0725$) and 280.6 (GWh) for 2019 (i.e.
8 $300.9/1.0725$).

9

10 **Billed KWh Load Forecast and Customer/Connection Forecast by Rate Class**

11 Since the total weather normalized billed energy amount is known this amount needs to be
12 distributed by rate class for rate design purposes taking into consideration the
13 customer/connection forecast and expected usage per customer by rate class.

14 The next step in the forecasting process is to determine a customer/connection forecast. LPDL
15 expects there will not be any growth in the number of customer/connections in 2018 and 2019
16 since historically growth has been minimal. As a result, the 2018 and 2019 customer/connection
17 forecast has been held constant at the year-end value for 2017. Table 16 outlines the forecast of
18 customers by rate class for the 2018 Bridge Year and 2019 Test Year.

19

20

Table 16: Customer/Connection Forecast

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Forecast Number of Customers/Connections							
2018 Bridge	11,208	2,148	136	44	2,849	51	16,436
2019 Test	11,208	2,148	136	44	2,849	51	16,436

The next step in the process is to review the historical customer/connection usage and to reflect this usage per customer in the forecast. Table 17 below provides the average annual usage per customer by rate class for 2017.

Table 17: 2017 Actual Annual Usage per Customer

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads
Annual kWh Usage Per Customer/Connection						
2017	9,234	26,854	846,551	972	405	3,256

The 2018 and 2019 forecast of usage per customer/connection have been held constant at the 2017 level since as can be observed in Table 12 the usage per customer/connection has generally been declining since 2008. To continue this declining pattern into 2018 and 2019 could cause double counting of CDM results when a manual adjustment for CDM is applied to 2018 and 2019 later on in the process. The resulting usage forecast is as follows in Table 18.

Table 18: Forecast Annual kWh Usage per Customer/Connection

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads
Forecast Annual kWh Usage per Customers/Connection						
2018 Bridge	9,234	26,854	846,551	972	405	3,256
2019 Test	9,234	26,854	846,551	972	405	3,256

The preceding information is used to determine the non-normalized weather billed energy forecast by applying the forecast number of customer/connection from Table 16 by the forecast of annual usage per customer/connection from Table 18. The resulting non-normalized weather billed energy forecast is shown in the following Table 19.

Table 19: Non-normalized Weather Billed Energy Forecast

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
NON-normalized Weather Billed Energy Forecast (GWh)							
2018 Bridge	103.5	57.7	115.1	0.0	1.2	0.2	277.7
2019 Test	103.5	57.7	115.1	0.0	1.2	0.2	277.7

The non-normalized weather billed energy forecast has been determined but this needs to be adjusted in order to be aligned with the total weather normalized billed energy forecast mentioned above of 280.5 (GWh) for 2018 and 280.6 (GWh) for 2019.

The difference between the non-normalized and normalized forecast is assumed to be the adjustment to move the forecast to a weather normal basis and this amount will be assigned to those rate classes that are weather sensitive. Based on the weather normalization work completed by Hydro One for LPDL for the original cost allocation informational study it was determined that the weather sensitivity by rate classes is as follows in Table 20.

Table 20: Weather Sensitivity by Rate Class

Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads
Weather Sensitivity					
77.5%	77.5%	55.0%	0%	0%	0%

The difference between the non-normalized and normalized forecast has been assigned on a pro rata basis to each rate class based on the above level of weather sensitivity.

3.2.3 CDM ADJUSTMENT AND LRAMVA

A manual adjustment has been made to reflect the impact of 2018 to 2019 CDM programs on the load forecast. LPDL has made this adjustment to reflect the "net" impact of the CDM programs on the load forecast.

The following Table 21, outlines the expected full year savings from 2018 to 2019 CDM programs based on the 2015 to 2020 CDM Plan for LPDL. It assumed that the savings that occur in 2019 from 2018 programs will persist at 100%.

Table 21: 2018 to 2019 Expected Full Year Total kWh Savings

	2018	2019
2018 Programs	2,633,374	2,633,374
2019 Programs		2,449,363
Total	2,633,374	5,082,737

The following Tables 22, 23 and 24, outline how the above information is assigned to rate class based on information in LPDL's 2015 to 2020 CDM Plan.

Table 22: 2018 to 2019 Expected Full Year Residential kWh Savings

	2018	2019
2018 Programs	826,560	826,560
2019 Programs		680,071
Total	826,560	1,506,631

Table 23: 2018-2019 Expected Full Year General Service < 50 kW kWh Savings

	2018	2019
2018 Programs	144,018	144,018
2019 Programs		144,018
Total	144,018	288,036

Table 24: 2018-2019 Expected Full Year General Service 50 to 4,999 kW

	2018	2019
2018 Programs	1,662,795	1,662,795
2019 Programs		1,625,274
Total	1,662,795	3,288,070

Since the regression analysis is based on actual power purchased data up to and including 2017 actual data, it is assumed that any savings from programs initiated up to and including 2017 are reflected in the prediction equation on a full year basis since the CDM Activity variable is used in the prediction formula. It is also assumed the savings in the first year of the program will occur evenly over the year which means the actual impact on the load forecast will be one half of the full year results in the first year of the program. This has been classified as the half year rule for CDM purposes. As a result, consistent with the approach used in previous CoS applications and using the rate class specific information mentioned above, the following equation is used to determine the rate class manual CDM adjustment for each year.

Rate class CDM adjustment 2018 = 2018 Programs rate class savings x 50%

Rate class CDM adjustment 2019 = 2018 Programs rate class savings + 2019 Programs rate class savings x 50%

The following table outlines the CDM adjustment by rate class.

Table 25: 2018 - 2019 Manual CDM Adjustment by Rate Class (kWh) with 1/2 year rule (kWh)

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Total
2018	413,280	72,009	831,398	1,316,687
2019	1,166,596	216,027	2,475,433	3,858,056

In accordance with the *"Guidelines for Electricity Distributor Conservation and Demand Management"* (EB-2013-0003), issued April 26, 2012 ("CDM Guidelines"), it is LPDLs understanding that as part of this Application expected CDM savings in 2019 from 2018 and 2019 programs will need to be established for Lost Revenue Adjustment Mechanism ("LRAM") variance account purposes. LPDL also understands that the IESO will measure CDM results on a full year net basis. Consistent with past practices, it is expected the full year net level of savings will be used for LRAM variance calculations. As a result, it is LPDL's view the units used for the LRAM variance account should also be on a full year net basis. Based on the evidence provided above in regards to the CDM manual adjustment the following equation is used to determine the rate class kWh assumed in the load forecast for LRAM variance account purposes.

The following Table 26 provides expected CDM savings by rate class for LRAM variance account purposes. The expected kW saving has also been provided for those classes billed distribution charges on a kW basis using the average kW/KWh ratios from Table 29.

1 **Table 26: 2019 Expected CDM Savings by Rate Class for LRAM Variance Account**

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Total
2019 Test - kWh	1,506,631	288,036	3,288,070	5,082,737
2019 Test - kW Annual			7,993	7,993
2019 Test - kW Monthly			666	666

2 The above CDM and LRAM variance account information has been used to complete Appendix
 3 2-I, a copy of which can be found in Appendix C of this Exhibit.

4 The following Table 27 outlines how the classes have been adjusted to align the non-normalized
 5 forecast with the normalized forecast. This table also reflects the adjustment for CDM.

6 **Table 27: Alignment of Non-normal to Weather Normal Forecast and Other Adjustments**

Year	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Unmetered Scattered Loads	Total
Non-normalized Weather Billed Energy Forecast (GWh)							
2018 Bridge	103.5	57.7	115.1	0.0	1.2	0.2	277.7
2019 Test	103.5	57.7	115.1	0.0	1.2	0.2	277.7
Weather Adjustment (GWh)							
2018 Bridge	1.2	0.7	0.9	0.0	0.0	0.0	2.8
2019 Test	1.2	0.7	1.0	0.0	0.0	0.0	2.9
CDM Adjustment (GWh)							
2018 Bridge	(0.4)	(0.1)	(0.8)	(0.0)	0.0	0.0	(1.3)
2019 Test	(1.2)	(0.2)	(2.5)	0.0	0.0	0.0	(3.9)
Weather Normalized Billed Energy Forecast (GWh)							
2018 Bridge	104.3	58.3	115.2	0.0	1.2	0.2	279.2
2019 Test	103.6	58.2	113.6	0.0	1.2	0.2	276.7

Billed KW Load Forecast

There are three rate classes that charge volumetric distribution on per kW basis. These include General Service 50 to 4,999 kW, Sentinel Lights and Street Lights. The forecast of kW for these classes is based on a review of the historical ratio of kW to kWh and applying the average ratio to the forecasted kWh to produce the required kW.

The following Table 28 outlines the annual demand units by applicable rate class on actual and weather normal basis. The weather normal values are actual values adjusted by the weather normal conversion factor outlined in Table 15. LPDL is uncertain if this weather normalization adjustment is the appropriate adjustment to weather normalize monthly kW but it has been done to be consistent with the weather normalization adjustment used for kWh.

Table 28: Historical Annual kW per Applicable Rate Class

Year	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Total	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Total
Billed Annual kW	Actual				Weather Normal			
2008	316,144	141	7,535	323,820	310,750	139	7,406	318,295
2009	299,390	143	7,499	307,032	297,473	142	7,451	305,066
2010	284,692	152	7,492	292,336	286,304	153	7,535	293,991
2011	289,456	153	7,493	297,102	292,008	154	7,559	299,720
2012	292,339	150	6,949	299,438	296,026	152	7,037	303,215
2013	293,433	150	6,704	300,287	294,179	150	6,721	301,050
2014	288,261	139	6,610	295,010	284,671	137	6,528	291,336
2015	288,082	136	5,922	294,141	286,294	136	5,885	292,315
2016	283,796	135	3,094	287,026	283,757	135	3,094	286,986
2017	279,963	123	3,197	283,282	283,912	125	3,242	287,278

Table 29 shows the historical ratio of kW/kWh and the average ratio from 2008 to 2017. The average factor was applied to the weather normalized billed energy forecast in Table 27 to provide the forecast of kW by rate class.

1

Table 29: Historical kW/KWh Ratio per Applicable Rate Class

Year	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights
Ratio of kW to kWh			
2008	0.2485%	0.2563%	0.2747%
2009	0.2469%	0.2673%	0.2739%
2010	0.2415%	0.2866%	0.2689%
2011	0.2442%	0.2901%	0.2740%
2012	0.2434%	0.2906%	0.2745%
2013	0.2461%	0.2914%	0.2746%
2014	0.2365%	0.2778%	0.2748%
2015	0.2405%	0.2778%	0.2918%
2016	0.2433%	0.2778%	0.2723%
2017	0.2398%	0.2778%	0.2769%
Average 2008 to 2017	0.2431%	0.2793%	0.2756%
Used for Forecast	0.2431%	0.2793%	0.2756%

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3 The following Table 30 outlines the forecast of kW for the applicable rate classes.

4

Table 30: kW Forecast by Applicable Rate Class

Year	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Total
Predicted Billed kW				
2018 Bridge	280,141	119	3,183	283,444
2019 Test	276,220	119	3,183	279,523

5

1 Table 31 provides a summary of the load forecast on a billing determinant basis by rate class.

2 **Table 31: Summary of Total Load Forecast**

	2013 Actual	2014 Actual	2017 Actual	2016 Actual	2017 Actual	2018 Weather Normal	2019 Weather Normal
Purchases							
Actual kWh Purchases	315,512,631	319,149,657	308,961,454	302,232,068	297,287,399		
Predicted kWh Purchases before CDM	312,391,340	315,053,255	308,860,040	302,931,764	297,293,859	300,830,926	300,929,259
% Difference between actual and predicted purchases	(1.0%)	(1.3%)	(0.0%)	0.2%	0.0%		
Loss Factor						1.0725	1.0725
Total Billed Before CDM Adjustments						280,488,048	280,579,732
CDM Adjustment						1,316,687	3,858,056
Total Billed After Adjustments	293,263,621	297,398,397	288,752,255	280,505,070	278,833,243	279,171,361	276,721,676
Billing Determinants							
Residential							
Customers	10,890	10,964	11,021	11,078	11,169	11,208	11,208
kWh	113,520,550	114,433,382	108,243,956	104,348,161	103,129,632	104,280,349	103,566,100
General Service < 50 kW							
Customers	2,075	2,106	2,133	2,138	2,144	2,148	2,148
kWh	57,852,244	58,443,482	58,492,111	58,168,701	57,585,352	58,279,267	58,157,023
General Service 50 to 4,999 kW							
Customers	171	172	156	149	138	136	136
kWh	119,216,710	121,885,729	119,763,838	116,637,109	116,753,504	115,248,177	113,634,985
kW	293,433	288,261	288,082	283,796	279,963	280,141	276,220
Sentinel Lights							
Connections	59	57	53	52	46	44	44
kWh	51,382	50,004	49,108	48,746	44,234	42,775	42,775
kW	150	139	136	135	123	119	119
Street Lights							
Connections	2,843	2,844	2,766	2,679	2,848	2,849	2,849
kWh	2,441,056	2,405,635	2,029,685	1,136,285	1,154,454	1,154,724	1,154,724
kW	6,704	6,610	5,922	3,094	3,197	3,183	3,183
Unmetered Scattered Loads							
Connections	56	55	52	51	51	51	51
kWh	181,680	180,165	173,556	166,068	166,068	166,068	166,068
Total							
Customer/Connections	16,094	16,197	16,181	16,148	16,396	16,436	16,436
kWh	293,263,621	297,398,397	288,752,255	280,505,070	278,833,243	279,171,361	276,721,676
kW	300,287	295,010	294,141	287,026	283,282	283,444	279,523

3

3.3 ACCURACY OF LOAD FORECAST AND VARIANCE ANALYSIS

3.3.1 VARIANCE ANALYSIS OF DISTRIBUTION REVENUE AND BILLING DETERMINANTS

The following discussion provides a year over year variance analysis on LPDLs distribution revenue and billing determinants. The variance analysis will compare: 2013 Board Approved Proxy to 2013 Actual; 2013 Actual to 2014 Actual; 2014 Actual to 2015 Actual; 2015 Actual to 2016 Actual; 2016 Actual to 2017 Actual; 2017 Actual to 2018 Bridge Year and 2018 Bridge Year to 2019 Test Year. The overall variance analysis has been provided based on LPDLs materiality of \$50,000; the materiality calculation being noted earlier in Exhibit 1 of this Application. The 2013 Board Approved revenue amount was determined on a proxy basis as described at the beginning of this Exhibit. The 2013 Board Approved billing quantities are based on the sum of the 2011 Board Approved billing quantities for the former PSP and the 2013 Board Approved billing quantities for the former LPDL. The summary of the billing determinants by rate class will be used to develop LPDLs proposed rates.

2013 Board Approved Proxy to 2013 Actual

As per Table 32, 2013 Actual distribution revenue was \$8,107,084 or \$437,636 higher than 2013 Board Approved Proxy primarily due to increases in Residential, GS<50 kW and Street Light customer classes offset by a decrease in GS>50 kW customer class. As per Table 3-33, the Residential customer class experienced a slight increase in number of customers and overall consumption over the forecasted numbers. The GS<50 kW customer class experienced a slight decrease in number of customers and annual consumption per customer over the forecasted numbers however these decreases were offset by the introduction of the Smart Meter Rates which became effective January 1, 2013 for the former PSP Residential and GS<50 kW customer classes. The Residual Historical Smart Meter Disposition Rate Rider (SMDR) and the Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR), applicable only to Residential and GS<50 kW customers, were the primary reason for the increase in distribution revenue for these two customer classes of approximately \$349,000 in 2013. In addition, the former PSP also reclassified an additional \$118,000 to distribution revenue to record the Smart Meter Funding Adder

revenue collected from May 2006 to August 2011 for these two customer classes, as filed in the former PSPs Smart Meter Application and approved in EB-2012-0344/EB-2012-0159. The GS>50 kW customer class experienced no change to forecasted number of customers however the overall demand was lower than forecasted. The Street Light customer class experienced a decrease in number of connections and overall demand over the forecasted numbers however this was offset by an increase in distribution rates approved for this customer class for 2013 compared to the calculated proxy rates based on 2011 rates.

Table 32: Comparison 2013 Board Approved Proxy to 2013 Actual

Distribution Throughput Revenue	2013 Board Approved Proxy	2013 Actual	Difference \$	Difference %
Residential	\$4,355,180	\$4,709,730	\$354,550	8.1%
General Service < 50 kW	\$1,603,966	\$1,756,673	\$152,707	9.5%
General Service 50 to 4,999 kW	\$1,429,061	\$1,343,210	-\$85,851	-6.0%
Sentinel Lights	\$6,735	\$6,505	-\$230	-3.4%
Street Lights	\$256,149	\$269,769	\$13,620	5.3%
Unmetered Scattered Loads	\$18,358	\$21,198	\$2,841	15.5%
Total	\$7,669,448	\$8,107,084	\$437,636	5.7%

Table 33: Comparison 2013 Board Approved Proxy to 2013 Actual

Billing Quantiities	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor							1.0025				
	2013 Board Approved	2013 Actual		2013 Board Approved	2013 Actual	2013 Board Approved	2013 Actual	2013 Board Approved	2013 Actual	2013 Board Approved	2013 Actual
Residential	10,875	10,890	kWh	112,237,276	113,520,550	112,237,276	113,809,159	10,321	10,425	10,321	10,451
General Service < 50 kW	2,084	2,075	kWh	59,340,060	57,852,244	59,340,060	57,999,324	28,474	27,883	28,474	27,954
General Service 50 to 4,999 kW	171	171	kW	304,866	293,433	304,866	294,179	1,783	1,713	1,783	1,717
Sentinel Lights	56	59	kW	146	150	146	150	3	3	3	3
Street Lights	3,151	2,843	kW	7,508	6,704	7,508	6,721	2	2	2	2
Unmetered Scattered Loads	53	56	kWh	165,969	181,680	165,969	182,142	3,131	3,230	3,131	3,238
Total	16,390	16,094									
	Variance			Variance		Variance		Variance		Variance	
Residential	15		kWh	1,283,274		1,571,883		104		130	
General Service < 50 kW	(9)		kWh	(1,487,816)		(1,340,736)		(591)		(520)	
General Service 50 to 4,999 kW	0		kW	(11,433)		(10,687)		(70)		(66)	
Sentinel Lights	3		kW	4		4		(0)		(0)	
Street Lights	(308)		kW	(804)		(787)		(0)		(0)	
Unmetered Scattered Loads	3		kWh	15,711		16,173		98		107	

2013 Actual to 2014 Actual

As per Table 34, 2014 Actual distribution revenue was \$8,092,294 or \$14,790 lower than 2013 Actual primarily due to Residential and GS<50 kW customer classes. As per Table 35, the Residential customer class experienced a slight increase in number of customers and overall consumption. The GS<50 kW customer class experienced a slight increase in number of customers offset by a decrease in annual consumption per customer. As well, the approved shared cost/savings adjustments offset to distribution revenue in 2014 were slightly greater than in 2013 (i.e. Shared Tax, PILS, LRAM savings).

Table 34: Comparison 2013 Actual to 2014 Actual

Distribution Throughput Revenue	2013 Actual	2014 Actual	Difference \$	Difference %
Residential	\$4,709,730	\$4,726,949	\$17,220	0.4%
General Service < 50 kW	\$1,756,673	\$1,713,827	-\$42,846	-2.4%
General Service 50 to 4,999 kW	\$1,343,210	\$1,351,706	\$8,496	0.6%
Sentinel Lights	\$6,505	\$7,325	\$820	12.6%
Street Lights	\$269,769	\$273,836	\$4,067	1.5%
Unmetered Scattered Loads	\$21,198	\$18,651	-\$2,547	-12.0%
Total	\$8,107,084	\$8,092,294	-\$14,790	-0.2%

1

Table 35: Comparison 2013 Actual to 2014 Actual

Billing Quantiites	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor						1.0025	0.9875				
	2013 Actual	2014 Actual		2013 Actual	2014 Actual	2013 Actual	2014 Actual	2013 Actual	2014 Actual	2013 Actual	2014 Actual
Residential	10,890	10,964	kWh	113,520,550	114,433,382	113,809,159	113,008,254	10,425	10,437	10,451	10,307
General Service < 50 kW	2,075	2,106	kWh	57,852,244	58,443,482	57,999,324	57,715,640	27,883	27,751	27,954	27,405
General Service 50 to 4,999 kW	171	172	kW	293,433	288,261	294,179	284,671	1,713	1,676	1,717	1,655
Sentinel Lights	59	57	kW	150	139	150	137	3	2	3	2
Street Lights	2,843	2,844	kW	6,704	6,610	6,721	6,528	2	2	2	2
Unmetered Scattered Loads	56	55	kWh	181,680	180,165	182,142	177,921	3,230	3,291	3,238	3,250
Total	16,094	16,197									
	Variance			Variance		Variance		Variance		Variance	
Residential	74		kWh	912,833		(800,904)		13		(144)	
General Service < 50 kW	31		kWh	591,238		(283,684)		(132)		(548)	
General Service 50 to 4,999 kW	1		kW	(5,172)		(9,508)		(37)		(62)	
Sentinel Lights	(2)		kW	(11)		(13)		(0)		(0)	
Street Lights	0		kW	(94)		(193)		(0)		(0)	
Unmetered Scattered Loads	(2)		kWh	(1,515)		(4,221)		61		12	

2

3 2014 Actual to 2015 Actual

4 As per Table 36, 2015 Actual distribution revenue was \$7,919,164 or \$173,130 lower than 2014

5 Actual primarily due to Residential, GS>50 kW and Street Light customer classes. The

6 elimination of the former PSP Residual Historical SMDR on January 1, 2015, applicable only to

7 Residential and GS<50 kW customers, was the primary reason for the decrease in distribution

8 revenue of approximately \$188,000 in 2015. As per Table 3-37, the Residential customer class

9 experienced an increase in number of customers offset by lower consumption per customer

10 whereas the GS>50 kW customer class experienced a slight decrease in number of customers

11 and an overall lower billed demand. The Street Light customer class experienced a decrease in

12 number of connections and billed demand due to an inventory count adjustment and

13 conversion to LED bulbs. The approved shared cost adjustment included in distribution

14 revenue offset the above variances in 2015 and was greater than in 2014 (i.e. LRAM savings).

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Table 36: Comparison 2014 Actual to 2015 Actual

Distribution Throughput Revenue	2014 Actual	2015 Actual	Difference \$	Difference %
Residential	\$4,726,949	\$4,600,046	-\$126,903	-2.7%
General Service < 50 kW	\$1,713,827	\$1,723,114	\$9,287	0.5%
General Service 50 to 4,999 kW	\$1,351,706	\$1,312,310	-\$39,395	-2.9%
Sentinel Lights	\$7,325	\$5,905	-\$1,420	-19.4%
Street Lights	\$273,836	\$259,559	-\$14,277	-5.2%
Unmetered Scattered Loads	\$18,651	\$18,229	-\$422	-2.3%
Total	\$8,092,294	\$7,919,164	-\$173,130	-2.1%

Table 37: Comparison 2014 Actual to 2015 Actual

Billing Quantiites	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor						0.9875	0.9938				
	2014 Actual	2015 Actual		2014 Actual	2015 Actual	2014 Actual	2015 Actual	2014 Actual	2015 Actual	2014 Actual	2015 Actual
Residential	10,964	11,021	kWh	114,433,382	108,243,956	113,008,254	107,572,172	10,437	9,822	10,307	9,761
General Service < 50 kW	2,106	2,133	kWh	58,443,482	58,492,111	57,715,640	58,129,097	27,751	27,428	27,405	27,258
General Service 50 to 4,999 kW	172	156	kW	288,261	288,082	284,671	286,294	1,676	1,849	1,655	1,837
Sentinel Lights	57	53	kW	139	136	137	136	2	3	2	3
Street Lights	2,844	2,766	kW	6,610	5,922	6,528	5,885	2	2	2	2
Unmetered Scattered Loads	55	52	kWh	180,165	173,556	177,921	172,479	3,291	3,327	3,250	3,306
Total	16,197	16,181									
	Variance			Variance		Variance		Variance		Variance	
Residential	57		kWh	(6,189,426)		(5,436,082)		(615)		(546)	
General Service < 50 kW	27		kWh	48,629		413,457		(323)		(148)	
General Service 50 to 4,999 kW	(16)		kW	(178)		1,624		173		182	
Sentinel Lights	(4)		kW	(2)		(2)		0		0	
Street Lights	(78)		kW	(688)		(643)		(0)		(0)	
Unmetered Scattered Loads	(3)		kWh	(6,609)		(5,442)		36		57	

2015 Actual to 2016 Actual

As per Table 38, 2016 Actual distribution revenue was \$7,986,091 or \$66,927 higher than 2015 Actual primarily due to Residential, GS<50 kW and Street Light customer classes. 2016 was the first year of four for the former LPDL and the first year of five for the former PSP, to shift rates from fixed and variable charges to fully fixed charges as per the OEB's Residential Rate Design policy. The impact of this shift in distribution rates for the Residential customer class was an 18% increase in the fixed charge and a 24% decrease in the variable charge. As per Table 3-39, both the Residential and GS<50 kW customer classes experienced an increase in number of customers offset by a decrease in annual consumption per customer. The Street Light customer class experienced a decrease in number of connections and billed demand due to an inventory

count adjustment and conversion to LED bulbs. The approved shared cost adjustments included in distribution revenue offset the above variances in 2016 and were greater than in 2015 (ie Shared Tax, LRAM savings).

Table 38: Comparison 2015 Actual to 2016 Actual

Distribution Throughput Revenue	2015 Actual	2016 Actual	Difference \$	Difference %
Residential	\$4,600,046	\$4,703,088	\$103,042	2.2%
General Service < 50 kW	\$1,723,114	\$1,746,905	\$23,790	1.4%
General Service 50 to 4,999 kW	\$1,312,310	\$1,306,489	-\$5,822	-0.4%
Sentinel Lights	\$5,905	\$6,781	\$876	14.8%
Street Lights	\$259,559	\$204,295	-\$55,264	-21.3%
Unmetered Scattered Loads	\$18,229	\$18,533	\$304	1.7%
Total	\$7,919,164	\$7,986,091	\$66,927	0.8%

Table 39: Comparison 2015 Actual to 2016 Actual

Billing Quantiities	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor						0.9938	0.9999				
	2015 Actual	2016 Actual		2015 Actual	2016 Actual	2015 Actual	2016 Actual	2015 Actual	2016 Actual	2015 Actual	2016 Actual
Residential	11,021	11,078	kWh	108,243,956	104,348,161	107,572,172	104,333,795	9,822	9,419	9,761	9,418
General Service < 50 kW	2,133	2,138	kWh	58,492,111	58,168,701	58,129,097	58,160,693	27,428	27,211	27,258	27,208
General Service 50 to 4,999 kW	156	149	kW	288,082	283,796	286,294	283,757	1,849	1,900	1,837	1,900
Sentinel Lights	53	52	kW	136	135	136	135	3	3	3	3
Street Lights	2,766	2,679	kW	5,922	3,094	5,885	3,094	2	1	2	1
Unmetered Scattered Loads	52	51	kWh	173,556	166,068	172,479	166,045	3,327	3,256	3,306	3,256
Total	16,181	16,148									
	Variance			Variance		Variance		Variance		Variance	
Residential	58		kWh	(3,895,795)		(3,238,378)		(403)		(343)	
General Service < 50 kW	5		kWh	(323,410)		31,595		(217)		(50)	
General Service 50 to 4,999 kW	(7)		kW	(4,286)		(2,537)		52		63	
Sentinel Lights	(1)		kW	(1)		(0)		0		0	
Street Lights	(87)		kW	(2,828)		(2,792)		(1)		(1)	
Unmetered Scattered Loads	(1)		kWh	(7,488)		(6,434)		(71)		(51)	

2016 Actual to 2017 Actual

As per Table 40, 2017 Actual distribution revenue was \$8,141,006 or \$154,915 higher than 2016 Actual primarily due to Residential, GS<50 kW, GS>50 kW and Street Light customer classes. 2017 was the second year of four for the former LPDL and the second year of five for the former PSP, to shift rates from fixed and variable charges to fully fixed charges as per the OEB's Residential Rate Design policy. As per Table 3-41, both the Residential and GS<50 kW customer classes experienced an increase in number of customers offset by a decrease in annual

consumption per customer. The GS>50 kW customer class experienced a decrease in number of customers and an overall lower billed demand. The Street Light customer class experienced an increase in number of connections and billed demand due to an inventory count adjustment. With the upgrade of most streetlights to LED bulbs complete, the actual count of streetlight connections was trued up resulting in an inventory count adjustment increase in 2017. The approved shared cost adjustments included in distribution revenue in 2017 were greater than in 2016 (ie Shared Tax, LRAM savings).

Table 40: Comparison 2016 Actual to 2017 Actual

Distribution Throughput Revenue	2016 Actual	2017 Actual	Difference \$	Difference %
Residential	\$4,703,088	\$4,847,251	\$144,163	3.1%
General Service < 50 kW	\$1,746,905	\$1,783,085	\$36,181	2.1%
General Service 50 to 4,999 kW	\$1,306,489	\$1,268,340	-\$38,148	-2.9%
Sentinel Lights	\$6,781	\$6,090	-\$691	-10.2%
Street Lights	\$204,295	\$217,360	\$13,065	6.4%
Unmetered Scattered Loads	\$18,533	\$18,879	\$345	1.9%
Total	\$7,986,091	\$8,141,006	\$154,915	1.9%

Table 41: Comparison 2016 Actual to 2017 Actual

Billing Quantiites	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor						0.9999	1.0141				
	2016 Actual	2017 Actual		2016 Actual	2017 Actual	2016 Actual	2017 Actual	2016 Actual	2017 Actual	2016 Actual	2017 Actual
Residential	11,078	11,169	kWh	104,348,161	103,129,632	104,333,795	104,584,315	9,419	9,234	9,418	9,364
General Service < 50 kW	2,138	2,144	kWh	58,168,701	57,585,352	58,160,693	58,397,615	27,211	26,854	27,208	27,232
General Service 50 to 4,999 kW	149	138	kW	283,796	279,963	283,757	283,912	1,900	2,030	1,900	2,059
Sentinel Lights	52	46	kW	135	123	135	125	3	3	3	3
Street Lights	2,679	2,848	kW	3,094	3,197	3,094	3,242	1	1	1	1
Unmetered Scattered Loads	51	51	kWh	166,068	166,068	166,045	168,410	3,256	3,256	3,256	3,302
Total	16,148	16,396									
	Variance			Variance		Variance		Variance		Variance	
Residential	90		kWh	(1,218,529)		250,520		(185)		(54)	
General Service < 50 kW	7		kWh	(583,349)		236,923		(358)		25	
General Service 50 to 4,999 kW	(11)		kW	(3,833)		155		130		158	
Sentinel Lights	(7)		kW	(13)		(11)		0		0	
Street Lights	169		kW	103		148		(0)		(0)	
Unmetered Scattered Loads	0		kWh	0		2,365		0		46	

2017 Actual to 2018 Bridge

As per Table 42, 2018 Bridge Year distribution revenue is projected to be \$8,020,592 or \$120,413 lower than 2017 Actual primarily due to Residential, GS<50 kW, and GS>50 kW customer classes. The forecasted 2018 Bridge Year distribution revenue is based on current weighted rates (see Exhibit 8 Section 8.1.1) for all customer classes to reflect revenue that is based on harmonized rates. 2018 is the third year of four for the former LPDL and the third year of five for the former PSP, to shift rates from fixed and variable charges to fully fixed charges as per the OEB's Residential Rate Design policy. As per Table 43, the Residential customer class is projected to experience an increase in number of customers and annual consumption per customer however these increases are offset by the elimination of the SMIRR of \$4.11/mth for the former PSP customers. The GS<50 kW customer class is projected to experience a slight increase in number of customers and annual consumption per customer however these increases are again offset by the elimination of the SMIRR of \$8.52/mth for the former PSP customers. The GS>50 kW class customer count is projected to remain nearly the same as 2017 however this is offset by an increase in annual billed demand.

Table 42: Comparison 2017 Actual to 2018 Bridge

Distribution Throughput Revenue	2017 Actual	2018 Bridge	Difference \$	Difference %
Residential	\$4,847,251	\$4,756,014	-\$91,237	-1.9%
General Service < 50 kW	\$1,783,085	\$1,739,209	-\$43,877	-2.5%
General Service 50 to 4,999 kW	\$1,268,340	\$1,282,851	\$14,511	1.1%
Sentinel Lights	\$6,090	\$5,933	-\$157	-2.6%
Street Lights	\$217,360	\$217,648	\$287	0.1%
Unmetered Scattered Loads	\$18,879	\$18,937	\$58	0.3%
Total	\$8,141,006	\$8,020,592	-\$120,413	-1.5%

Table 43: Comparison 2017 Actual to 2018 Bridge

Billing Quantiities	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor						1.0141	1.0000				
	2017 Actual	2018 Bridge		2017 Actual	2018 Bridge	2017 Actual	2018 Bridge	2017 Actual	2018 Bridge	2017 Actual	2018 Bridge
Residential	11,169	11,208	kWh	103,129,632	104,280,349	104,584,315	104,280,349	9,234	9,304	9,364	9,304
General Service < 50 kW	2,144	2,148	kWh	57,585,352	58,279,267	58,397,615	58,279,267	26,854	27,132	27,232	27,132
General Service 50 to 4,999 kW	138	136	kW	279,963	280,141	283,912	280,141	2,030	2,060	2,059	2,060
Sentinel Lights	46	44	kW	123	119	125	119	3	3	3	3
Street Lights	2,848	2,849	kW	3,197	3,183	3,242	3,183	1	1	1	1
Unmetered Scattered Loads	51	51	kWh	166,068	166,068	168,410	166,068	3,256	3,256	3,302	3,256
Total	16,396	16,436									
	Variance			Variance		Variance		Variance		Variance	
Residential	39		kWh	1,150,717		(303,966)		70		(60)	
General Service < 50 kW	4		kWh	693,915		(118,348)		278		(101)	
General Service 50 to 4,999 kW	(2)		kW	178		(3,771)		30		1	
Sentinel Lights	(2)		kW	(3)		(5)		0		(0)	
Street Lights	1		kW	(14)		(59)		(0)		(0)	
Unmetered Scattered Loads	0		kWh	0		(2,342)		0		(46)	

2018 Bridge to 2019 Test

As per Table 44, 2019 Test Year distribution revenue at current weighted 2018 rates is projected to be \$8,003,275 or \$17,317 lower than 2018 Bridge Year primarily due to the GS>50 kW customer class. As per Table 45, 2019 Test Year distribution revenue at proposed 2019 rates is projected to be \$7,658,777 or \$361,815 lower than 2018 Bridge Year primarily due to changes to revenue requirement in the form of lower working capital and lower interest. 2019 is the last year of four to shift rates from fixed and variable charges to fully fixed charges as per the OEB's Residential Rate Design policy.

As per Table 46, there are no forecasted changes to customer count for any customer class but there is a slight decrease in forecasted consumption per customer for Residential, GS<50 kW and GS>50 kW customer classes.

Table 44: Comparison 2018 Bridge to 2019 Test at Current Weighted Rates

Distribution Throughput Revenue	2018 Bridge	2019 Test at Current (weighted) Rates	Difference \$	Difference %
Residential	\$4,756,014	\$4,752,553	-\$3,461	-0.1%
General Service < 50 kW	\$1,739,209	\$1,737,887	-\$1,322	-0.1%
General Service 50 to 4,999 kW	\$1,282,851	\$1,270,317	-\$12,534	-1.0%
Sentinel Lights	\$5,933	\$5,933	\$0	0.0%
Street Lights	\$217,648	\$217,648	\$0	0.0%
Unmetered Scattered Loads	\$18,937	\$18,937	\$0	0.0%
Total	\$8,020,592	\$8,003,275	-\$17,317	-0.2%

Table 45: Comparison 2018 Bridge to 2019 Test at Proposed Rates

Distribution Throughput Revenue	2018 Bridge	2019 Test at Proposed Rates	Difference \$	Difference %
Residential	\$4,756,014	\$4,511,334	-\$244,680	-5.1%
General Service < 50 kW	\$1,739,209	\$1,663,080	-\$76,128	-4.4%
General Service 50 to 4,999 kW	\$1,282,851	\$1,129,899	-\$152,952	-11.9%
Sentinel Lights	\$5,933	\$5,678	-\$255	-4.3%
Street Lights	\$217,648	\$339,782	\$122,134	56.1%
Unmetered Scattered Loads	\$18,937	\$9,004	-\$9,934	-52.5%
Total	\$8,020,592	\$7,658,777	-\$361,815	-4.5%

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Table 46: Comparison 2018 Bridge to 2019 Test

Billing Quantiities	Customers / Connections		Units	Volume		Volume Weather Normal		Annual Usage Per Customer / Connection		Annual Usage Per Customer / Connection Weather Normal	
Weather Normal Conversion Factor						1.0000	1.0000				
	2018 Bridge	2019 Test		2018 Bridge	2019 Test	2018 Bridge	2019 Test	2018 Bridge	2019 Test	2018 Bridge	2019 Test
Residential	11,208	11,208	kWh	104,280,349	103,566,100	104,280,349	103,566,100	9,304	9,240	9,304	9,240
General Service < 50 kW	2,148	2,148	kWh	58,279,267	58,157,023	58,279,267	58,157,023	27,132	27,075	27,132	27,075
General Service 50 to 4,999 kW	136	136	kW	280,141	276,220	280,141	276,220	2,060	2,031	2,060	2,031
Sentinel Lights	44	44	kW	119	119	119	119	3	3	3	3
Street Lights	2,849	2,849	kW	3,183	3,183	3,183	3,183	1	1	1	1
Unmetered Scattered Loads	51	51	kWh	166,068	166,068	166,068	166,068	3,256	3,256	3,256	3,256
Total	16,436	16,436									
	Variance			Variance		Variance		Variance		Variance	
Residential	0		kWh	(714,249)		(714,249)		(64)		(64)	
General Service < 50 kW	0		kWh	(122,244)		(122,244)		(57)		(57)	
General Service 50 to 4,999 kW	0		kW	(3,921)		(3,921)		(29)		(29)	
Sentinel Lights	0		kW	0		0		0		0	
Street Lights	0		kW	0		0		0		0	
Unmetered Scattered Loads	0		kWh	0		0		0		0	

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3.4 OTHER REVENUE

3.4.1 OTHER REVENUE OVERVIEW

Other Distribution Revenues are revenues that are distribution related but are sourced from means other than distribution rates. For this reason, other revenues are deducted from LPDLs proposed revenue requirement. Further details on the derivation of the Revenue Requirement are presented in Exhibit 6.

Other distribution revenues include items such as:

- Specific Service Charges
- Late Payment Charges
- Other Distribution Revenues
- Other Income and Expenses

A detailed breakdown by USoA account is shown below in Table 47 and in Appendix 2-H attached as Appendix E. A year over year analysis has been provided based on LPDLs materiality of \$50,000. The 2013 Board Approved Proxy other revenue amount was determined on a proxy basis as described at the beginning of this Exhibit in Table 2.

LPDL does not have any discrete customer groups that may be materially impacted by changes to other rates and charges.

Pursuant to the Board's *"Report on Wireline Pole Attachment Charges"* (EB-2015-0304) issued March 22, 2018, LPDL acknowledges the increase in the current pole attachment charge of \$22.35/pole to \$28.09/pole effective September 1, 2018 and then to \$43.63/pole effective January 1, 2019. In addition, LPDL is also subject to pole attachment charges which are included in OM&A expenses however the majority of these charges are from Hydro One and their charge rate is higher than the 2019 approved province wide charge stated above and has been forecasted accordingly.

1 Pursuant to the Board's Report "*Review of Customer Service Rules for Utilities Phase One*" (EB-
2 2017-0183) issued September 6, 2018, LPDL acknowledges the OEB's proposal to change the
3 name of the "Disconnect/Reconnect" charge to "Reconnection", to apply the charge upon
4 reconnection only and the waiving of this charge for eligible low-income customers. LPDL has
5 adjusted the forecasts for these changes in the 2018 Bridge Year and 2019 Test Year
6 accordingly.

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Table 47: Appendix 2-H Other Operating Revenue

USoA #	USoA Description	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
	<i>Reporting Basis</i>	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	Miscellaneous Service Revenues	\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626
4225	Late Payment Charges	\$ 93,690	\$ 100,257	\$ 112,699	\$ 137,082	\$ 84,072	\$ 93,225	\$ 83,700	\$ 83,700
4080	Distribution Services Revenue								
4082	Retail Services Revenues	\$ 7,156	\$ 44,892	\$ 13,771	\$ 10,115	\$ 7,500	\$ 6,899	\$ 7,000	\$ 7,000
4084	Service Transaction Requests (STR) Revenues	\$ 145	\$ 68						
4086	SSS Administration Revenue	\$ 39,767	\$ 42,155	\$ 41,834	\$ 45,184	\$ 45,230	\$ 46,268	\$ 46,700	\$ 46,700
4210	Rent from Electric Property	\$ 141,988	\$ 226,026	\$ 174,612	\$ 226,700	\$ 216,154	\$ 224,000	\$ 245,135	\$ 399,135
4245	Government and Other Assistance Directly Credited to Inco	\$ -				\$ -	\$ -		
4355	Gain on Disposition of Utility and Other Property	\$ 15,000		\$ 12,220	\$ 24,883	\$ 10,142	\$ 1,282	\$ 6,060	\$ -
4360	Loss on Disposition of Utility and Other Property	-\$ 57,782					-\$ 8,736	-\$ 23,630	\$ -
4375	Revenues from Non Rate-Regulated Utility Operations	\$ 15,000	\$ 135,141	\$ 163,411	\$ 80,668	\$ 614,065	\$ 73,621	\$ 37,900	\$ 33,800
4380	Expenses of Non Rate-Regulated Utility Operations	-\$ 8,000	-\$ 115,719	-\$ 156,395	-\$ 74,223	-\$ 615,054	-\$ 62,150	-\$ 36,200	-\$ 31,400
4390	Miscellaneous Non-Operating Income	\$ 48,880	\$ 82,605	\$ 207,946	\$ 107,213	\$ 71,251	\$ 129,141	\$ 77,653	\$ 77,653
4405	Interest and Dividend Income	\$ 5,597	\$ 25,529	\$ 51,904	\$ 52,618	\$ 61,067	\$ 52,851	\$ -	\$ -
	Specific Service Charges	\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626
	Late Payment Charges	\$ 93,690	\$ 100,257	\$ 112,699	\$ 137,082	\$ 84,072	\$ 93,225	\$ 83,700	\$ 83,700
	Other Operating Revenues	\$ 189,057	\$ 313,141	\$ 230,218	\$ 281,999	\$ 268,885	\$ 277,167	\$ 298,835	\$ 452,835
	Other Income or Deductions	\$ 18,695	\$ 127,554	\$ 279,085	\$ 191,160	\$ 141,471	\$ 186,010	\$ 61,783	\$ 80,053
	Total	\$ 388,650	\$ 619,838	\$ 695,250	\$ 688,575	\$ 585,592	\$ 633,571	\$ 509,944	\$ 682,214

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Account 4235 - Specific Service Charges

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Change of Occupancy Charges	\$ 59,733	\$ 51,690	\$ 50,220	\$ 50,370	\$ 51,930	\$ 53,550	\$ 54,472	\$ 54,472
Reconnection Charges	\$ 18,571	\$ 18,400	\$ 12,910	\$ 16,825	\$ 27,980	\$ 12,655	\$ -	\$ -
NSF Returned Cheque Charges	\$ 7,198	\$ 6,315	\$ 6,748	\$ 6,880	\$ 7,752	\$ 7,380	\$ 7,508	\$ 7,508
MicroFIT Service Charges	\$ 998	\$ 1,987	\$ 2,870	\$ 3,112	\$ 3,409	\$ 3,499	\$ 3,560	\$ 3,560
Miscellaneous Charges (Historical Usage/Arrears/Credit Reference)	\$ 708	\$ 494	\$ 501	\$ 1,148	\$ 93	\$ 85	\$ 86	\$ 86
Total	\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626

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Account 4210 - Rent from Electric Property

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Pole Rental	\$ 135,713	\$ 171,752	\$ 120,370	\$ 172,520	\$ 161,978	\$ 169,868	\$ 191,000	\$ 345,000
Building Rental	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Rental - Intercompany	\$ -	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Sentinel Rental	\$ 275	\$ 274	\$ 242	\$ 180	\$ 176	\$ 132	\$ 135	\$ 135
Total	\$ 141,988	\$ 226,026	\$ 174,612	\$ 226,700	\$ 216,154	\$ 224,000	\$ 245,135	\$ 399,135

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Account 4375 - Revenues from Non Rate-Regulated Utility Operations

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Intercompany Wages (On-Call & Trouble Call Assistance)	\$ 15,000	\$ 53,966	\$ 73,334	\$ 60,227	\$ 68,337	\$ 47,394	\$ 32,800	\$ 32,800
Staff Assisting Other LDC's	\$ -	\$ 46,566	\$ 24,755	\$ -	\$ 11,870	\$ 16,085	\$ -	\$ -
Staff on Loan to CUPE	\$ -	\$ 2,200	\$ 3,575	\$ 12,148	\$ 2,300	\$ 2,600	\$ -	\$ -
Connection Impact Assessment and MicroFIT Connection Charges	\$ -	\$ 32,409	\$ 1,466	\$ 7,312	\$ 531,398	\$ 2,793	\$ 4,100	\$ -
CDM Program Revenue	\$ -	\$ -	\$ 56,179	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ 4,102	\$ 980	\$ 161	\$ 4,750	\$ 1,000	\$ 1,000
Total	\$ 15,000	\$ 135,141	\$ 163,411	\$ 80,668	\$ 614,065	\$ 73,621	\$ 37,900	\$ 33,800

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Account 4380 - Expenses for Non Rate-Regulated Utility Operations

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Intercompany Wages (On-Call & Trouble Call Assistance)	-\$ 8,000	-\$ 49,891	-\$ 57,310	-\$ 46,187	-\$ 38,910	-\$ 40,430	-\$ 31,400	-\$ 31,400
Staff Assisting Other LDC's	\$ -	-\$ 25,067	-\$ 10,290	\$ -	-\$ 11,126	-\$ 17,378	\$ -	\$ -
Staff on Loan to CUPE	\$ -	-\$ 2,571	-\$ 3,450	-\$ 11,657	-\$ 1,973	-\$ 2,373	\$ -	\$ -
Connection Impact Assessment and MicroFIT Connection Charges	\$ -	-\$ 38,191	-\$ 13,988	-\$ 11,766	-\$ 533,194	-\$ 1,968	-\$ 4,800	\$ -
CDM Program Expenses	\$ -	\$ -	-\$ 68,629	\$ -	-\$ 29,852	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	-\$ 2,729	-\$ 4,613	\$ -	\$ -	\$ -	\$ -
Total	-\$ 8,000	-\$ 115,719	-\$ 156,395	-\$ 74,222	-\$ 615,054	-\$ 62,150	-\$ 36,200	-\$ 31,400

Account 4390 - Miscellaneous Non-Operating Income

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Charge for Interval Data Access	\$ 17,880	\$ 16,160	\$ 15,840	\$ 15,840	\$ 15,920	\$ 16,803	\$ 16,803	\$ 16,803
FIT Admin Service Charges	\$ -	\$ 2,545	\$ 3,555	\$ 4,375	\$ 11,153	\$ 9,000	\$ 9,000	\$ 9,000
Admin Charge for Service Layouts, New Connections, etc	\$ 31,000	\$ 29,448	\$ 67,400	\$ 31,120	\$ 36,830	\$ 61,195	\$ 45,000	\$ 45,000
Sale of Scrap Metal	\$ -	\$ 17,020	\$ 13,679	\$ 16,876	\$ 6,970	\$ 26,611	\$ 6,850	\$ 6,850
Damage Recovery for Accidents to Equipment	\$ -	\$ 14,210	\$ 73,329	\$ 4,605	\$ -	\$ 10,396	\$ -	\$ -
CDM Program Reconciliation Settlement	\$ -	\$ -	\$ -	\$ 51,537	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 3,221	\$ 34,142	-\$ 17,139	\$ 378	\$ 5,135		
Total	\$ 48,880	\$ 82,605	\$ 207,946	\$ 107,213	\$ 71,251	\$ 129,141	\$ 77,653	\$ 77,653

Account 4405 - Interest and Dividend Income

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Bank Deposit Interest	\$ 5,597	\$ 6,944	\$ 6,778	\$ 6,556	\$ 29,702	\$ 36,203	\$ -	\$ -
OEB Carrying Charges	\$ -	\$ 18,585	\$ 45,126	\$ 46,062	\$ 31,365	\$ 16,648	\$ -	\$ -
Total	\$ 5,597	\$ 25,529	\$ 51,904	\$ 52,618	\$ 61,067	\$ 52,851	\$ -	\$ -

3.4.2 VARIANCE ANALYSIS OF OTHER REVENUE

Table 48 below provides the variances on Other Operating Revenue. Each variance above the materiality threshold of \$50,000 has been highlighted and an explanation of the variance is provided below.

Table 48: Year over Year Variance in Other Operating Revenue

USoA #	USoA Description	2013A vs 2013 Board App Proxy	2014 A vs 2013 A	2015 A vs 2014 A	2016 A vs 2015 A	2017 A vs 2016 A	2018 B vs 2017 A	2019 T vs 2018 B
	<i>Reporting Basis</i>	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	Miscellaneous Service Revenues	-\$ 8,321	-\$ 5,638	\$ 5,086	\$ 12,830	-\$ 13,995	-\$ 11,543	\$ -
4225	Late Payment Charges	\$ 6,567	\$ 12,442	\$ 24,383	-\$ 53,010	\$ 9,153	-\$ 9,525	\$ -
4080	Distribution Services Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4082	Retail Services Revenues	\$ 37,736	-\$ 31,121	-\$ 3,656	-\$ 2,615	-\$ 601	\$ 101	\$ -
4084	Service Transaction Requests (STR) Revenues	-\$ 77	-\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -
4086	SSS Administration Revenue	\$ 2,388	-\$ 321	\$ 3,350	\$ 46	\$ 1,037	\$ 433	\$ -
4210	Rent from Electric Property	\$ 84,037	-\$ 51,413	\$ 52,087	-\$ 10,546	\$ 7,846	\$ 21,135	\$ 154,000
4245	Government and Other Assistance Directly Credited to Inco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4355	Gain on Disposition of Utility and Other Property	-\$ 15,000	\$ 12,220	\$ 12,663	-\$ 14,742	-\$ 8,860	\$ 4,778	-\$ 6,060
4360	Loss on Disposition of Utility and Other Property	\$ 57,782	\$ -	\$ -	\$ -	-\$ 8,736	-\$ 14,894	\$ 23,630
4375	Revenues from Non Rate-Regulated Utility Operations	\$ 120,141	\$ 28,271	-\$ 82,743	\$ 533,397	-\$ 540,444	-\$ 35,721	-\$ 4,100
4380	Expenses of Non Rate-Regulated Utility Operations	-\$ 107,719	-\$ 40,676	\$ 82,173	-\$ 540,831	\$ 552,904	\$ 25,950	\$ 4,800
4390	Miscellaneous Non-Operating Income	\$ 33,725	\$ 125,341	-\$ 100,732	-\$ 35,962	\$ 57,890	-\$ 51,488	\$ -
4405	Interest and Dividend Income	\$ 19,932	\$ 26,375	\$ 714	\$ 8,449	-\$ 8,216	-\$ 52,851	\$ -
Specific Service Charges		-\$ 8,321	-\$ 5,638	\$ 5,086	\$ 12,830	-\$ 13,995	-\$ 11,543	\$ -
Late Payment Charges		\$ 6,567	\$ 12,442	\$ 24,383	-\$ 53,010	\$ 9,153	-\$ 9,525	\$ -
Other Operating Revenues		\$ 124,083	-\$ 82,923	\$ 51,781	-\$ 13,114	\$ 8,282	\$ 21,669	\$ 154,000
Other Income or Deductions		\$ 108,860	\$ 151,531	-\$ 87,925	-\$ 49,689	\$ 44,539	-\$ 124,227	\$ 18,270
Total		\$ 231,188	\$ 75,412	-\$ 6,676	-\$ 102,983	\$ 47,979	-\$ 123,626	\$ 172,270

2013 Board Approved Proxy to 2013 Actual

Table 49 below summarizes the variance in Other Operating Revenue between the 2013 Board Approved Proxy and 2013 Actual.

Table 49: Comparison 2013 Board Approved Proxy to 2013 Actual

USoA #	USoA Description	2013 Board Approved Proxy	2013 Actual	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$87,208	\$78,887	-\$8,321	-10%
4225	Late Payment Charges	\$93,690	\$100,257	\$6,567	7%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$7,156	\$44,892	\$37,736	527%
4084	Service Transaction Requests (STR) Revenues	\$145	\$68	-\$77	-53%
4086	SSS Administration Revenue	\$39,767	\$42,155	\$2,388	6%
4210	Rent from Electric Property	\$141,988	\$226,026	\$84,037	59%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$15,000	\$0	-\$15,000	-100%
4360	Loss on Disposition of Utility and Other Property	-\$57,782	\$0	\$57,782	-100%
4375	Revenues from Non Rate-Regulated Utility Operations	\$15,000	\$135,141	\$120,141	801%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$8,000	-\$115,719	-\$107,719	1346%
4390	Miscellaneous Non-Operating Income	\$48,880	\$82,605	\$33,725	69%
4405	Interest and Dividend Income	\$5,597	\$25,529	\$19,932	356%
Specific Service Charges		\$87,208	\$78,887	-\$8,321	-10%
Late Payment Charges		\$93,690	\$100,257	\$6,567	7%
Other Operating Revenues		\$189,057	\$313,141	\$124,083	66%
Other Income or Deductions		\$18,695	\$127,554	\$108,860	582%
Total		\$388,650	\$619,838	\$231,188	59%

2013 Actual Other Operating Revenue was \$619,838 or \$231,188 higher than 2013 Board Approved Proxy mainly due to Account 4210 Rent from Electric Property, Account 4360 Loss on Disposition of Utility and Other Property, Account 4375 Revenues from Non Rate-Regulated Utility Operations and Account 4380 Expenses from Non Rate-Regulated Utility Operations.

- The variance of \$84,037 in Account 4210 Rent from Electric Property was due to catch up invoices for prior year pole rental charges that were not previously invoiced by the former PSP and building rental charges for space at the operations building in Bracebridge that had not been known at the time of the 2013 former LPDL CoS application.

- The variance of \$57,782 in Account 4360 Loss on Disposition of Utility and Other Property was due to a 2013 Board Approved forecasted loss on disposal that did not actualize.
- Account 4375 Revenues from Non Rate-Regulated Utility Operations and Account 4380 Expenses from Non Rate-Regulated Utility Operations are related and when combined, the net variance of the two is \$12,422 (\$120,141 - \$107,719). This net variance is immaterial however the increase in 2013 Actual over 2013 Board Approved figures for each of these two accounts is attributable to greater than forecasted: intercompany billing for on-call and trouble call coverage; assistance provided to other LDC's; staff loaned to CUPE for union business; and microFIT connection charges.

2013 Actual to 2014 Actual

Table 50 below summarizes the variance in Other Operating Revenue between 2013 Actual and 2014 Actual.

Table 50: Comparison 2013 Actual to 2014 Actual

USoA #	USoA Description	2013 Actual	2014 Actual	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$78,887	\$73,249	-\$5,638	-7%
4225	Late Payment Charges	\$100,257	\$112,699	\$12,442	12%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$44,892	\$13,771	-\$31,121	-69%
4084	Service Transaction Requests (STR) Revenues	\$68	\$0	-\$68	-100%
4086	SSS Administration Revenue	\$42,155	\$41,834	-\$321	-1%
4210	Rent from Electric Property	\$226,026	\$174,612	-\$51,413	-23%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$0	\$12,220	\$12,220	
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	
4375	Revenues from Non Rate-Regulated Utility Operations	\$135,141	\$163,411	\$28,271	21%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$115,719	-\$156,395	-\$40,676	35%
4390	Miscellaneous Non-Operating Income	\$82,605	\$207,946	\$125,341	152%
4405	Interest and Dividend Income	\$25,529	\$51,904	\$26,375	103%
Specific Service Charges		\$78,887	\$73,249	-\$5,638	-7%
Late Payment Charges		\$100,257	\$112,699	\$12,442	12%
Other Operating Revenues		\$313,141	\$230,218	-\$82,923	-26%
Other Income or Deductions		\$127,554	\$279,085	\$151,531	119%
Total		\$619,838	\$695,250	\$75,412	12%

2014 Actual Other Operating Revenue was \$695,250 or \$75,412 higher than 2013 Actual mainly due to Account 4210 Rent from Electric Property and Account 4390 Miscellaneous Non-Operating Income.

- The variance of \$(51,413) in Account 4210 Rent from Electric Property was due to the catch up invoices posted in 2013 for prior year pole rental charges that had not been previously invoiced.
- The variance of \$125,341 in Account 4390 Miscellaneous Non-Operating Income was primarily due to:
 - \$34,142 for bucket truck and meter technician cross charges that the former LPDL invoiced to the former PSP for the first half of 2014 before the official amalgamation date took place in July 2014;
 - \$59,119 increase in recovery of damages incurred to LPDLs distribution equipment that occurred as a result of vehicle accidents where the repair costs would have been recorded in the appropriate capital and expense accounts for the equipment affected; and
 - \$35,323 for make ready charges billed for joint use access.

2014 Actual to 2015 Actual

Table 51 below summarizes the variance in Other Operating Revenue between 2014 Actual and 2015 Actual.

Table 51: Comparison 2014 Actual to 2015 Actual

USoA #	USoA Description	2014 Actual	2015 Actual	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$73,249	\$78,335	\$5,086	7%
4225	Late Payment Charges	\$112,699	\$137,082	\$24,383	22%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$13,771	\$10,115	-\$3,656	-27%
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	
4086	SSS Administration Revenue	\$41,834	\$45,184	\$3,350	8%
4210	Rent from Electric Property	\$174,612	\$226,700	\$52,087	30%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$12,220	\$24,883	\$12,663	104%
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	
4375	Revenues from Non Rate-Regulated Utility Operations	\$163,411	\$80,668	-\$82,743	-51%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$156,395	-\$74,223	\$82,173	-53%
4390	Miscellaneous Non-Operating Income	\$207,946	\$107,213	-\$100,732	-48%
4405	Interest and Dividend Income	\$51,904	\$52,618	\$714	1%
Specific Service Charges		\$73,249	\$78,335	\$5,086	7%
Late Payment Charges		\$112,699	\$137,082	\$24,383	22%
Other Operating Revenues		\$230,218	\$281,999	\$51,781	22%
Other Income or Deductions		\$279,085	\$191,160	-\$87,925	-32%
Total		\$695,250	\$688,575	-\$6,676	-1%

2015 Actual Other Operating Revenue was \$688,575 or \$6,676 lower than 2014 Actual mainly due to Account 4210 Rent from Electric Property, Account 4375 Revenues from Non Rate-Regulated Utility Operations, Account 4380 Expenses from Non Rate-Regulated Utility Operations and Account 4390 Miscellaneous Non-Operating Income.

- The variance of \$52,087 in Account 4210 Rent from Electric Property was due to catch up invoices posted in 2015 for pole rental charges that had not been previously invoiced for in 2014 by the former PSP.
- Account 4375 Revenues from Non Rate-Regulated Utility Operations and Account 4380 Expenses from Non Rate-Regulated Utility Operations are related and when combined, the net variance of the two is \$(570) ((\$82,743) + \$82,173). This net variance is immaterial however the decrease in 2015 Actual over 2014 Actual figures for each of

1 these two accounts is primarily attributable to: no assistance being provided to other
2 LDC's; decrease in microFIT connection charges; and the recognition in 2014 of the
3 former PSP 2011-2014 CDM program revenue of \$56,179 offset by the CDM program
4 expenses of \$68,629.

- 5 • The variance of (\$100,732) in Account 4390 Miscellaneous Non-Operating Income was
6 primarily due to:
 - 7 ○ \$(34,142) decrease for bucket truck and meter technician cross charges that the
8 former LPDL invoiced to the former PSP in 2014 that were no longer required in
9 2015 following the merge July 2014;
 - 10 ○ \$(68,724) decrease in recovery of damages incurred to LPDLs distribution
11 equipment that occurred as a result of vehicle accidents where the repair costs
12 would have been recorded in the appropriate capital and expense accounts for
13 the equipment affected;
 - 14 ○ \$(56,719) decrease in make ready charges billed for joint use access as the 2014
15 billed amount of \$35,323 was partially credited for \$21,396 in 2015; and
16 ○ the variances above were offset by a \$51,537 recognition of the former LPDL
17 2011-2014 CDM program net revenue in 2015.

2015 Actual to 2016 Actual

Table 52 below summarizes the variance in Other Operating Revenue between 2015 Actual and 2016 Actual.

Table 52: Comparison 2015 Actual to 2016 Actual

USoA #	USoA Description	2015 Actual	2016 Actual	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$78,335	\$91,164	\$12,830	16%
4225	Late Payment Charges	\$137,082	\$84,072	-\$53,010	-39%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$10,115	\$7,500	-\$2,615	-26%
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	
4086	SSS Administration Revenue	\$45,184	\$45,230	\$46	0%
4210	Rent from Electric Property	\$226,700	\$216,154	-\$10,546	-5%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$24,883	\$10,142	-\$14,742	-59%
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	
4375	Revenues from Non Rate-Regulated Utility Operations	\$80,668	\$614,065	\$533,397	661%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$74,223	-\$615,054	-\$540,831	729%
4390	Miscellaneous Non-Operating Income	\$107,213	\$71,251	-\$35,962	-34%
4405	Interest and Dividend Income	\$52,618	\$61,067	\$8,449	16%
	Specific Service Charges	\$78,335	\$91,164	\$12,830	16%
	Late Payment Charges	\$137,082	\$84,072	-\$53,010	-39%
	Other Operating Revenues	\$281,999	\$268,885	-\$13,114	-5%
	Other Income or Deductions	\$191,160	\$141,471	-\$49,689	-26%
	Total	\$688,575	\$585,592	-\$102,983	-15%

2016 Actual Other Operating Revenue was \$585,592 or \$102,983 lower than 2015 Actual mainly due to Account 4225 Late Payment Charges, Account 4375 Revenues from Non Rate-Regulated Utility Operations and Account 4380 Expenses from Non Rate-Regulated Utility.

- The variance of (\$53,010) in Account 4225 Late Payment Charges was due to the decrease in late payment charges in 2016 following the increase in 2015. In 2015, the former PSP and former LPDL CIS databases were consolidated into one system and through this merge, many former PSP accounts with significant arrears were identified that had not incurred late payment fees. Over the course of 2015 these overdue accounts were reviewed and managed under LPDL's collection process in an effort to reduce these arrears thus decreasing the late payment charges in 2016.

- Account 4375 Revenues from Non Rate-Regulated Utility Operations and Account 4380 Expenses from Non Rate-Regulated Utility Operations are related and when combined, the net variance of the two is (\$7,434) (\$533,397 - \$540,831). This net variance is immaterial however the increase in 2016 Actual over 2015 Actual figures for each of these two accounts is primarily attributable to: a significant Connection Impact Assessment charge, with matching offset to expense, of \$527,000 in 2016; and the late recognition of the former LPDL 2011-2014 CDM program expense of \$29,852 in 2016 which would offset the revenue recorded in 4390 in 2015.

2016 Actual to 2017 Actual

Table 53 below summarizes the variance in Other Operating Revenue between 2016 Actual and 2017 Actual.

Table 53: Comparison 2016 Actual to 2017 Actual

USoA #	USoA Description	2016 Actual	2017 Actual	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$91,164	\$77,169	-\$13,995	-15%
4225	Late Payment Charges	\$84,072	\$93,225	\$9,153	11%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$7,500	\$6,899	-\$601	-8%
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	
4086	SSS Administration Revenue	\$45,230	\$46,268	\$1,037	2%
4210	Rent from Electric Property	\$216,154	\$224,000	\$7,846	4%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$10,142	\$1,282	-\$8,860	-87%
4360	Loss on Disposition of Utility and Other Property	\$0	-\$8,736	-\$8,736	
4375	Revenues from Non Rate-Regulated Utility Operations	\$614,065	\$73,621	-\$540,444	-88%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$615,054	-\$62,150	\$552,904	-90%
4390	Miscellaneous Non-Operating Income	\$71,251	\$129,141	\$57,890	81%
4405	Interest and Dividend Income	\$61,067	\$52,851	-\$8,216	-13%
Specific Service Charges		\$91,164	\$77,169	-\$13,995	-15%
Late Payment Charges		\$84,072	\$93,225	\$9,153	11%
Other Operating Revenues		\$268,885	\$277,167	\$8,282	3%
Other Income or Deductions		\$141,471	\$186,010	\$44,539	31%
Total		\$585,592	\$633,571	\$47,979	8%

2017 Actual Other Operating Revenue was \$633,571 or \$47,979 higher than 2016 Actual mainly due to Account 4375 Revenues from Non Rate-Regulated Utility Operations, Account 4380 Expenses from Non Rate-Regulated Utility and Account 4390 Miscellaneous Non-Operating Income.

- Account 4375 Revenues from Non Rate-Regulated Utility Operations and Account 4380 Expenses from Non Rate-Regulated Utility Operations are related and when combined, the net variance of the two is \$12,460 $((\$540,444) + \$552,904)$. This net variance is immaterial however the decrease in 2017 Actual over 2016 Actual figures for each of these two accounts is primarily attributable to: the significant Connection Impact Assessment charge, with matching offset to expense, of \$527,000 in 2016; and the late recognition of the former LPDL 2011-2014 CDM program expense of \$29,852 in 2016.
- The variance of \$57,890 in Account 4390 Miscellaneous Non-Operating Income was primarily due to:
 - \$24,365 increase in new service connection and service upgrade charges;
 - \$19,641 increase in proceeds from scrap metal recycling;
 - \$10,396 increase in recovery of damages incurred to LPDLs distribution equipment that occurred as a result of vehicle accidents where the repair costs would have been recorded in the appropriate capital and expense accounts for the equipment affected; and
 - \$4,757 increase in make ready charges billed for joint use access.

2017 Actual to 2018 Bridge

Table 54 below summarizes the variance in Other Operating Revenue between 2017 Actual and 2018 Bridge.

Table 54: Comparison 2017 Actual to 2018 Bridge

USoA #	USoA Description	2017 Actual	2018 Bridge	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$77,169	\$65,626	-\$11,543	-15%
4225	Late Payment Charges	\$93,225	\$83,700	-\$9,525	-10%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$6,899	\$7,000	\$101	1%
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	
4086	SSS Administration Revenue	\$46,268	\$46,700	\$433	1%
4210	Rent from Electric Property	\$224,000	\$245,135	\$21,135	9%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$1,282	\$6,060	\$4,778	373%
4360	Loss on Disposition of Utility and Other Property	-\$8,736	-\$23,630	-\$14,894	170%
4375	Revenues from Non Rate-Regulated Utility Operations	\$73,621	\$37,900	-\$35,721	-49%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$62,150	-\$36,200	\$25,950	-42%
4390	Miscellaneous Non-Operating Income	\$129,141	\$77,653	-\$51,488	-40%
4405	Interest and Dividend Income	\$52,851	\$0	-\$52,851	-100%
Specific Service Charges		\$77,169	\$65,626	-\$11,543	-15%
Late Payment Charges		\$93,225	\$83,700	-\$9,525	-10%
Other Operating Revenues		\$277,167	\$298,835	\$21,669	8%
Other Income or Deductions		\$186,010	\$61,783	-\$124,227	-67%
Total		\$633,571	\$509,944	-\$123,626	-20%

2018 Bridge Year Other Operating Revenue is projected to be \$509,944 or \$123,626 lower than 2017 Actual mainly due to 4390 Miscellaneous Non-Operating Income and Account 4405 Interest and Dividend Income.

- The variance of \$(51,488) in Account 4390 Miscellaneous Non-Operating Income is primarily due to:
 - \$(16,195) decrease in forecasted new service connection and service upgrade charges based on forecasted low growth;
 - \$(19,761) decrease in proceeds from scrap metal recycling based on prorated 2018 year to date actuals; and

- \$(10,396) decrease in recovery of damages incurred to LPDLs distribution equipment that occurred as a result of vehicle accidents as none are forecasted for 2018.
- The variance of \$(52,851) in Account 4405 Interest and Dividend Income is due to the 2018 forecast of \$0 for interest income associated with deferral and variance accounts not being included in revenue as per Chapter 2 Filing Requirements.

2018 Bridge to 2019 Test

Table 55 below summarizes the variance in Other Operating Revenue between 2018 Bridge and 2019 Test.

Table 55: Comparison 2018 Bridge to 2019 Test

USoA #	USoA Description	2018 Bridge	2019 Test	Difference \$	Difference %
4235	Miscellaneous Service Revenues	\$65,626	\$65,626	\$0	0%
4225	Late Payment Charges	\$83,700	\$83,700	\$0	0%
4080	Distribution Services Revenue	\$0	\$0	\$0	
4082	Retail Services Revenues	\$7,000	\$7,000	\$0	0%
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	
4086	SSS Administration Revenue	\$46,700	\$46,700	\$0	0%
4210	Rent from Electric Property	\$245,135	\$399,135	\$154,000	63%
4245	Government and Other Assistance Directly Credited to Inco	\$0	\$0	\$0	
4355	Gain on Disposition of Utility and Other Property	\$6,060	\$0	-\$6,060	-100%
4360	Loss on Disposition of Utility and Other Property	-\$23,630	\$0	\$23,630	-100%
4375	Revenues from Non Rate-Regulated Utility Operations	\$37,900	\$33,800	-\$4,100	-11%
4380	Expenses of Non Rate-Regulated Utility Operations	-\$36,200	-\$31,400	\$4,800	-13%
4390	Miscellaneous Non-Operating Income	\$77,653	\$77,653	\$0	0%
4405	Interest and Dividend Income	\$0	\$0	\$0	
	Specific Service Charges	\$65,626	\$65,626	\$0	0%
	Late Payment Charges	\$83,700	\$83,700	\$0	0%
	Other Operating Revenues	\$298,835	\$452,835	\$154,000	52%
	Other Income or Deductions	\$61,783	\$80,053	\$18,270	30%
	Total	\$509,944	\$682,214	\$172,270	34%

2019 Test Year Other Operating Revenue is projected to be \$682,214 or \$172,270 higher than 2018 Bridge Year mainly due to Account 4210 Rent from Electric Property.

- The variance of \$154,000 in Account 4210 Rent from Electric Property is due to the increase in pole rental rates that will come into effect on September 1, 2018 and January 1, 2019 in accordance with the Board's Decision "Updated Pole Attachment Charge for

1 *Wireline Pole Attachments*" (EB-2015-0304) issued March 22, 2018. The current 2018
2 rates are \$22.35/pole, increasing to \$28.09/pole effective September 1, 2018 and then to
3 \$43.63/pole effective January 1, 2019.

4 3.4.3 SPECIFIC SERVICE CHARGES

5 LPDL proposes to harmonize the Specific Service Charges ("SSC") as LPDL provides consistent
6 service across all of its service territories. Please refer to Exhibit 8, Section 8.1.10 for further
7 details with respect to LPDLs proposed SSC effective May 1, 2019.

8 The majority of the SSC rates are already consistent in both service territories and LPDL
9 proposes only the following changes to incorporate all existing SSC charges:

- 10 • The former PSP was approved for an 'Account history' rate of \$15.00 and LPDL proposes
11 that this SSC continues for all LPDL service territories.
- 12 • The former PSP was approved for a 'Credit reference/credit check (plus credit agency
13 costs)' rate of \$15.00 and LPDL proposes that this SSC continues for all LPDL service
14 territories.
- 15 • The former PSP was approved for a 'Charge to certify cheque' rate of \$15.00 and LPDL
16 proposes that this SSC continues for all LPDL service territories.
- 17 • The former PSP was approved for a 'Meter dispute charge plus Measurement Canada
18 fees (if meter found correct)' rate of \$30.00 and LPDL proposes that this SSC continues
19 for all LPDL service territories.
- 20 • The former PSP was approved for a 'Temporary service – install & remove – underground
21 – no transformer' rate of \$300.00 and LPDL proposes that this SSC continues for all LPDL
22 service territories.
- 23 • The former PSP was approved for a 'Temporary service – install & remove – overhead –
24 with transformer' rate of \$1,000.00 and LPDL proposes that this SSC continues for all
25 LPDL service territories.
- 26 • The former PSP was approved for a 'Service call – customer owned equipment' rate of
27 \$30.00 and LPDL proposes that this SSC continues for all LPDL service territories.

- 1 • The former LPDL was approved for a 'Statement of Account' rate of \$15.00 and LPDL
2 proposes that this SSC continues for all LPDL service territories.
- 3 • The former LPDL was approved for a 'Request for other billing information' rate of
4 \$15.00 and LPDL proposes that this SSC continues for all LPDL service territories.
- 5 • The former LPDL was approved for an 'Income tax letter' rate of \$15.00 and LPDL
6 proposes that this SSC continues for all LPDL service territories.
- 7 • The former LPDL was approved for a 'Disconnect/reconnect at meter – after regular
8 hours' rate of \$185.00 and LPDL proposes that this SSC continues for all LPDL service
9 territories.
- 10 • The former LPDL was approved for a 'Disconnect/reconnect at pole – after regular hours'
11 rate of \$415.00 and LPDL proposes that this SSC continues for all LPDL service territories.
- 12 • The former LPDL was approved for an 'Install/remove load control device – after regular
13 hours' rate of \$185.00 and LPDL proposes that this SSC continues for all LPDL service
14 territories.
- 15 • "Specific charge for access to power poles - \$/pole/year" to be updated to \$43.63 in
16 accordance with the Board's Decision "*Updated Pole Attachment Charge for Wireline Pole*
17 "*Attachments*" (EB-2015-0304) issued March 22, 2018.

18 LPDL also proposes to increase the microFIT Service Charge from \$5.40 to \$10.00 as agreed in
19 both Centre Wellington Hydro Ltd (2017-0032) and St. Thomas Energy Inc. (EB-2014-0113) CoS
20 applications. LPDL incurs a \$10.00 monthly fee per microFIT meter point from LPDLs vendor,
21 Utilismart, and would like to pass this charge onto its microFIT customers.

22 3.4.4 REVENUES FROM AFFILIATES, SHARED SERVICES AND CORPORATE COST 23 ALLOCATIONS

24 LPDL is wholly owned by the holding company Lakeland Holding Ltd which is wholly owned by
25 LHL's municipal shareholders. Revenues from affiliate transactions are explained in detail in
26 Exhibit 4, Section 4.5.2 Shared Services and Corporate Cost Allocation. Revenues are posted to
27 Account 4210 Rent from Electric Property with any costs related to the building in Account 5675.
28 Account 4375 Revenues from Non Rate-Regulated Utility Operations is used for labour related

1 services and expenses are posted to Account 4380 Expenses from Non Rate-Regulated Utility
2 Operations. OEB Appendix 2-N outlines the revenue and expense items booked to Accounts
3 4375 and 4380 that are from an affiliate transaction, an excerpt of which is below in Tables 56
4 and 57.

Table 56: Revenues from Affiliates – Account 4375 & 4380**Account 4375 - Revenues from Non Rate-Regulated Utility Operations**

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Intercompany Wages (On-Call & Trouble Call Assistance)	\$ 15,000	\$ 53,966	\$ 73,334	\$ 60,227	\$ 68,337	\$ 47,394	\$ 32,800	\$ 32,800
Staff Assisting Other LDC's	\$ -	\$ 46,566	\$ 24,755	\$ -	\$ 11,870	\$ 16,085	\$ -	\$ -
Staff on Loan to CUPE	\$ -	\$ 2,200	\$ 3,575	\$ 12,148	\$ 2,300	\$ 2,600	\$ -	\$ -
Connection Impact Assessment and MicroFIT Connection Charges	\$ -	\$ 32,409	\$ 1,466	\$ 7,312	\$ 531,398	\$ 2,793	\$ 4,100	\$ -
CDM Program Revenue	\$ -	\$ -	\$ 56,179	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ 4,102	\$ 980	\$ 161	\$ 4,750	\$ 1,000	\$ 1,000
Total	\$ 15,000	\$ 135,141	\$ 163,411	\$ 80,668	\$ 614,065	\$ 73,621	\$ 37,900	\$ 33,800

\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Account 4380 - Expenses for Non Rate-Regulated Utility Operations

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Intercompany Wages (On-Call & Trouble Call Assistance)	-\$ 8,000	-\$ 49,891	-\$ 57,310	-\$ 46,187	-\$ 38,910	-\$ 40,430	-\$ 31,400	-\$ 31,400
Staff Assisting Other LDC's	\$ -	-\$ 25,067	-\$ 10,290	\$ -	-\$ 11,126	-\$ 17,378	\$ -	\$ -
Staff on Loan to CUPE	\$ -	-\$ 2,571	-\$ 3,450	-\$ 11,657	-\$ 1,973	-\$ 2,373	\$ -	\$ -
Connection Impact Assessment and MicroFIT Connection Charges	\$ -	-\$ 38,191	-\$ 13,988	-\$ 11,766	-\$ 533,194	-\$ 1,968	-\$ 4,800	\$ -
CDM Program Expenses	\$ -	\$ -	-\$ 68,629	\$ -	-\$ 29,852	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	-\$ 2,729	-\$ 4,613	\$ -	\$ -	\$ -	\$ -
Total	-\$ 8,000	-\$ 115,719	-\$ 156,395	-\$ 74,222	-\$ 615,054	-\$ 62,150	-\$ 36,200	-\$ 31,400

Table 57: Revenues from Affiliates – Shared Services – Appendix 2-N

Shared Services

Name of Company		Service Offered	Pricing Methodology	USoA	2013	2014	2015	2016	2017	2018	2019
From	To										
Lakeland Power	Bracebridge Generation/Lakeland Energy	On call-trouble assistance-project assistance	market - revenue	4375	\$ 53,966	\$ 73,334	\$ 60,227	\$68,337	\$47,394	\$32,800	\$32,800
			cost	4380	\$ 49,891	\$ 57,310	\$ 46,187	\$38,910	\$40,430	\$31,400	\$31,400

APPENDICES¹

Appendix A	Load Forecast Monthly Data
Appendix B	Appendix 2-IB Customer Connections, Load Forecast and Revenue Data Analysis
Appendix C	Appendix 2-I Load Forecast CDM Adjustment Work Form
Appendix D	2019 Load Forecast
Appendix E	Appendix 2-H Other Revenue

¹ Copies of promissory notes or other debt arrangements with affiliates

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Appendix A	Load Forecast Monthly Data
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	<u>Purchased</u>	<u>Heating Degree Days</u>	<u>Cooling Degree Days</u>	<u>Number of Days in Month</u>	<u>Spring Fall Flag</u>	<u>CDM Activity</u>	<u>Predicted Purchases</u>
Jan-08	33,081,269	753.1	0.0	31	0	172,835	32,412,975
Feb-08	32,015,007	815.6	0.0	29	0	172,254	31,908,594
Mar-08	31,531,548	760.5	0.0	31	1	171,674	31,195,738
Apr-08	24,908,639	348.6	0.0	30	1	171,093	24,808,088
May-08	23,465,992	277.3	0.0	31	1	170,513	24,506,999
Jun-08	22,918,971	48.4	36.4	30	0	169,932	23,566,033
Jul-08	24,654,654	13.9	54.1	31	0	169,352	24,548,361
Aug-08	24,056,921	39.4	26.0	31	0	168,771	23,673,679
Sep-08	22,764,184	132.7	5.1	30	1	168,190	22,045,891
Oct-08	25,605,182	372.5	0.0	31	1	167,610	25,829,325
Nov-08	28,069,431	555.9	0.0	30	1	167,029	27,684,230
Dec-08	33,339,609	782.6	0.0	31	0	166,449	32,830,634
Jan-09	36,644,143	995.4	0.0	31	0	179,151	35,758,773
Feb-09	30,107,353	723.7	0.0	28	0	191,853	29,922,608
Mar-09	30,275,228	652.3	0.0	31	1	204,555	29,650,223
Apr-09	24,928,067	379.9	0.0	30	1	217,258	25,174,960
May-09	22,752,810	231.0	0.0	31	1	229,960	23,780,281
Jun-09	22,540,579	105.4	19.1	30	0	242,662	23,494,083
Jul-09	23,356,188	38.6	10.3	31	0	255,364	22,851,409
Aug-09	24,159,315	56.9	39.8	31	0	268,066	24,376,295
Sep-09	22,404,172	115.6	2.7	30	1	280,768	21,541,998
Oct-09	25,125,858	341.6	0.0	31	1	293,471	25,220,153
Nov-09	25,307,116	414.1	0.0	30	1	306,173	25,520,394
Dec-09	31,132,522	750.2	0.0	31	0	318,875	32,162,420
Jan-10	33,753,526	839.2	0.0	31	0	309,848	33,407,723
Feb-10	29,592,260	647.5	0.0	28	0	300,822	28,710,546
Mar-10	27,073,617	427.0	0.0	31	1	291,796	26,405,019
Apr-10	22,398,627	287.3	0.0	30	1	282,769	23,798,433
May-10	23,249,097	151.6	22.9	31	1	273,743	23,619,063
Jun-10	21,940,477	66.2	12.0	30	0	264,716	22,609,116
Jul-10	25,160,216	13.1	95.7	31	0	255,690	26,231,737
Aug-10	24,857,750	25.9	61.1	31	0	246,663	24,909,185
Sep-10	22,185,825	143.1	17.5	30	1	237,637	22,631,993
Oct-10	23,526,636	318.6	0.0	31	1	228,610	24,995,139
Nov-10	25,909,239	398.8	0.0	30	1	219,584	25,433,299
Dec-10	31,945,232	776.1	0.0	31	0	210,557	32,677,087
Jan-11	33,877,619	891.9	0.0	31	0	223,133	34,262,342
Feb-11	29,782,626	650.9	0.0	28	0	235,709	28,851,432
Mar-11	29,986,761	574.8	0.0	31	1	248,284	28,514,153
Apr-11	24,696,957	390.9	0.0	30	1	260,860	25,264,449
May-11	22,543,967	147.1	10.1	31	1	273,435	22,997,556
Jun-11	21,897,745	57.7	13.4	30	0	286,011	22,521,956
Jul-11	24,180,614	2.0	80.6	31	0	298,586	25,356,040
Aug-11	25,018,427	15.9	38.0	31	0	311,162	23,667,819
Sep-11	22,047,349	109.1	17.5	30	1	323,737	22,037,181
Oct-11	23,398,431	290.0	0.0	31	1	336,313	24,443,974
Nov-11	25,313,598	432.4	0.0	30	1	348,888	25,712,236
Dec-11	29,996,292	617.5	0.0	31	0	361,464	30,263,690

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	<u>Purchased</u>	<u>Heating Degree Days</u>	<u>Cooling Degree Days</u>	<u>Number of Days in Month</u>	<u>Spring Fall Flag</u>	<u>CDM Activity</u>	<u>Predicted Purchases</u>
Jan-12	31,797,296	667.7	0.0	31	0	365,611	30,952,787
Feb-12	28,746,499	662.6	0.0	29	0	369,758	29,505,602
Mar-12	26,884,150	457.1	0.0	31	1	373,905	26,703,489
Apr-12	24,157,537	399.8	0.0	30	1	378,053	25,218,838
May-12	22,839,707	138.9	7.6	31	1	382,200	22,618,014
Jun-12	22,944,176	55.1	47.5	30	0	386,347	23,832,327
Jul-12	25,345,321	1.5	70.5	31	0	390,494	24,775,111
Aug-12	24,309,722	31.2	45.8	31	0	394,641	24,100,426
Sep-12	22,260,178	147.3	10.4	30	1	398,788	22,147,546
Oct-12	24,143,326	305.7	0.0	31	1	402,936	24,565,373
Nov-12	26,564,437	529.0	0.0	30	1	407,083	26,965,923
Dec-12	29,452,867	630.0	0.0	31	0	411,230	30,365,067
Jan-13	32,522,853	519.5	0.0	31	0	423,847	28,816,901
Feb-13	29,772,458	703.2	0.0	28	0	436,464	29,286,350
Mar-13	28,900,686	550.3	0.0	31	1	449,081	27,885,634
Apr-13	25,260,353	421.9	0.0	30	1	461,698	25,404,326
May-13	22,725,603	166.3	11.7	31	1	474,315	23,043,945
Jun-13	22,320,159	82.3	27.2	30	0	486,932	23,176,465
Jul-13	25,091,607	20.4	75.9	31	0	499,550	25,115,783
Aug-13	23,554,789	37.4	21.6	31	0	512,167	22,958,876
Sep-13	21,832,081	157.8	7.1	30	1	524,784	21,967,123
Oct-13	23,598,045	301.7	0.0	31	1	537,401	24,316,263
Nov-13	27,536,874	564.7	0.0	30	1	550,018	27,254,299
Dec-13	32,397,122	848.0	0.0	31	0	562,635	33,165,375
Jan-14	35,005,917	941.8	0.0	31	0	570,254	34,453,158
Feb-14	30,863,808	857.4	0.0	28	0	577,873	31,217,682
Mar-14	32,142,987	806.8	0.0	31	1	585,492	31,240,618
Apr-14	25,688,722	371.6	0.0	30	1	593,110	24,518,542
May-14	22,896,808	196.5	0.3	31	1	600,729	22,781,537
Jun-14	22,467,129	42.7	20.2	30	0	608,348	22,147,181
Jul-14	23,174,494	58.6	18.3	31	0	615,967	22,958,582
Aug-14	23,391,322	43.8	24.4	31	0	623,586	23,009,389
Sep-14	22,126,761	133.4	3.5	30	1	631,205	21,318,558
Oct-14	23,838,442	280.3	0.3	31	1	638,824	23,886,953
Nov-14	27,733,031	559.8	0.0	30	1	646,443	27,047,533
Dec-14	29,820,236	663.1	0.0	31	0	654,061	30,473,522
Jan-15	33,934,616	801.2	0.0	31	0	684,869	32,341,276
Feb-15	32,617,573	988.0	0.0	28	0	715,676	32,827,441
Mar-15	30,305,598	742.8	0.0	31	1	746,484	30,122,527
Apr-15	24,419,034	404.5	0.0	30	1	777,291	24,708,726
May-15	22,122,315	158.0	17.2	31	1	808,099	22,688,609
Jun-15	21,687,054	73.0	4.0	30	0	838,906	21,526,250
Jul-15	23,793,533	26.0	48.0	31	0	869,714	23,440,173
Aug-15	23,664,046	27.3	33.3	31	0	900,521	22,771,073
Sep-15	21,503,656	61.5	41.0	30	1	931,329	21,530,215
Oct-15	24,025,252	346.8	0.0	31	1	962,136	24,328,799
Nov-15	24,608,541	426.4	0.0	30	1	992,944	24,701,262
Dec-15	26,280,236	513.8	0.0	31	0	1,023,751	27,873,690

	<u>Purchased</u>	<u>Heating Degree Days</u>	<u>Cooling Degree Days</u>	<u>Number of Days in Month</u>	<u>Spring Fall Flag</u>	<u>CDM Activity</u>	<u>Predicted Purchases</u>
Jan-16	30,495,180	731.0	0.0	31	0	1,039,849	30,857,200
Feb-16	29,063,252	731.1	0.0	29	0	1,055,948	29,466,049
Mar-16	27,667,287	576.5	0.0	31	1	1,072,046	27,350,559
Apr-16	24,587,318	454.3	0.0	30	1	1,088,144	24,950,213
May-16	21,916,797	216.3	12.7	31	1	1,104,242	22,872,229
Jun-16	22,063,036	75.9	22.0	30	0	1,120,340	21,948,003
Jul-16	24,449,967	28.1	64.8	31	0	1,136,439	23,819,442
Aug-16	25,086,525	13.4	77.7	31	0	1,152,537	24,157,190
Sep-16	21,516,383	76.7	13.4	30	1	1,168,635	20,191,593
Oct-16	22,851,618	287.7	0.0	31	1	1,184,733	23,189,997
Nov-16	24,193,372	414.5	0.0	30	1	1,200,831	24,236,658
Dec-16	28,341,333	679.7	0.0	31	0	1,216,930	29,892,633
Jan-17	29,369,246	708.6	0.0	31	0	1,209,692	30,302,617
Feb-17	26,144,559	617.1	0.0	28	0	1,202,455	26,991,226
Mar-17	28,985,084	681.5	0.0	31	1	1,195,218	28,627,597
Apr-17	22,823,269	335.7	0.1	30	1	1,187,981	23,169,002
May-17	22,196,746	226.8	5.2	31	1	1,180,744	22,579,149
Jun-17	21,339,393	84.6	19.7	30	0	1,173,507	21,890,843
Jul-17	22,953,227	20.9	20.3	31	0	1,166,270	21,730,609
Aug-17	22,947,367	59.6	19.4	31	0	1,159,033	22,238,385
Sep-17	21,826,159	116.1	30.0	30	1	1,151,796	21,487,571
Oct-17	22,377,976	232.2	0.0	31	1	1,144,559	22,479,091
Nov-17	25,903,115	356.0	0.0	30	1	1,137,321	23,518,493
Dec-17	30,421,258	843.0	0.0	31	0	1,130,084	32,279,274
Jan-18		784.9	0.0	31	0	1,142,049	31,457,370
Feb-18		739.7	0.0	28	0	1,154,014	28,758,206
Mar-18		623.0	0.0	31	1	1,165,978	27,858,846
Apr-18		379.5	0.0	30	1	1,177,943	23,785,096
May-18		191.0	8.8	31	1	1,189,907	22,226,525
Jun-18		69.1	22.2	30	0	1,201,872	21,743,261
Jul-18		22.3	53.9	31	0	1,213,837	23,149,008
Aug-18		35.1	38.7	31	0	1,225,801	22,646,763
Sep-18		119.3	14.8	30	1	1,237,766	20,744,746
Oct-18		307.7	0.0	31	1	1,249,731	23,374,534
Nov-18		465.2	0.0	30	1	1,261,695	24,850,708
Dec-18		710.4	0.0	31	0	1,273,660	30,235,863
Jan-19		784.9	0.0	31	0	1,262,661	31,283,602
Feb-19		739.7	0.0	28	0	1,251,662	28,617,523
Mar-19		623.0	0.0	31	1	1,240,663	27,751,247
Apr-19		379.5	0.0	30	1	1,229,664	23,710,581
May-19		191.0	8.8	31	1	1,218,665	22,185,094
Jun-19		69.1	22.2	30	0	1,207,666	21,734,913
Jul-19		22.3	53.9	31	0	1,196,667	23,173,744
Aug-19		35.1	38.7	31	0	1,185,668	22,704,583
Sep-19		119.3	14.8	30	1	1,174,669	20,835,650
Oct-19		307.7	0.0	31	1	1,163,670	23,498,522
Nov-19		465.2	0.0	30	1	1,152,671	25,007,780
Dec-19		710.4	0.0	31	0	1,141,672	30,426,019

Appendix B	Appendix 2-IB Customer Connections, Load Forecast and Revenue Data Analysis
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Appendix 2-IB

Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet is to be filled in accordance with the instructions documented in section 2.3.2 of Chapter 2 of the Filing Requirements for Distribution Rate Applications, in terms of one set of tables per customer class.

Color coding for Cells:

Data input

Drop-down List

No data entry required

Blank or calculated value

Distribution System (Total)

	Calendar Year (for 2019 Cost of Service)		Consumption (kWh) ⁽³⁾			
				Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2013		Actual	293263621	293263621	Board-approved 296146456
Historical	2014		Actual	297398397	297398397	
Historical	2015		Actual	288752255	288752255	
Historical	2016		Actual	280505070	280505070	
Historical	2017		Actual	278833244	278833244	
Bridge Year	2018		Forecast		279171361	
Test Year	2019		Forecast		276721676	

Variance Analysis	Year	Year-over-year		Versus Board- approved
	2013			
	2014	1.4%	1.4%	
	2015	-2.9%	-2.9%	
	2016	-2.9%	-2.9%	
	2017	-0.6%	-0.6%	
	2018		0.1%	
	2019		-0.9%	-6.6%
	Geometric Mean	-1.7%	-1.2%	-1.3%

Customer Class Analysis (one for each Customer Class, excluding MicroFIT and Standby)

1 Customer Class: Residential Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kWh

	Calendar Year (for 2019 Cost of Service)	Customers				Consumption (kWh) ⁽³⁾				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2013	Actual	10,890	Board-approved	10875	Actual	113,520,550	113,520,550	Board-approved	112237276	Actual	10424.2929	10424.2929 Board-approved 10320.66906
Historical	2014	Actual	10,964			Actual	114,433,382	114,433,382			Actual	10437.1928	10437.1928
Historical	2015	Actual	11,021			Actual	108,243,956	108,243,956			Actual	9821.60929	9821.60929
Historical	2016	Actual	11,078			Actual	104,348,161	104,348,161			Actual	9419.40431	9419.40431
Historical	2017	Actual	11,169			Actual	103,129,632	103,129,632			Actual	9233.56003	9233.56003
Bridge Year	2018	Forecast	11,208			Forecast		104,280,349			Forecast	0	9304.09966
Test Year	2019	Forecast	11,208			Forecast		103,566,100			Forecast	0	9240.37295

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board- approved
	2013			2013				2013			
	2014	0.7%		2014	0.8%	0.8%		2014	0.1%	0.1%	
	2015	0.5%		2015	-5.4%	-5.4%		2015	-5.9%	-5.9%	
	2016	0.5%		2016	-3.6%	-3.6%		2016	-4.1%	-4.1%	
	2017	0.8%		2017	-1.2%	-1.2%		2017	-2.0%	-2.0%	
	2018	0.3%		2018		1.1%		2018		0.8%	
	2019	0.0%	3.1%	2019		-0.7%	-7.7%	2019		-0.7%	-10.5%
	Geometric Mean	0.6%	0.6%	Geometric Mean	-3.1%	-1.8%	-1.6%	Geometric Mean	-4.0%	-2.4%	-2.2%

	Calendar Year (for 2019 Cost of Service)	Revenues			
Historical	2013	Actual	\$ 4,709,730	Board-approved	4360158
Historical	2014	Actual	\$ 4,726,949		
Historical	2015	Actual	\$ 4,600,046		
Historical	2016	Actual	\$ 4,703,088		
Historical	2017	Actual	\$ 4,847,251		
Bridge Year (Forecast)	2018	Forecast	\$ 4,756,014		
Test Year (Forecast)	2019	Forecast	\$ 4,444,876		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2013		
	2014	0.4%	
	2015	-2.7%	
	2016	2.2%	
	2017	3.1%	
	2018	-1.9%	
	2019	-6.5%	
	Geometric Mean	-1.2%	0.4%

2 Customer Class: **GS < 50 kW**

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kWh

	Calendar Year (for 2019 Cost of Service)	Customers				Consumption (kWh) ⁽⁹⁾				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2013	Actual	2,075	Board-approved	2084	Actual	57852244	57852244	Board-approved	59340060	Actual	27880.5995	27880.5995
Historical	2014	Actual	2,106			Actual	58443482	58443482			Actual	27750.9411	27750.9411
Historical	2015	Actual	2,133			Actual	58492111	58492111			Actual	27422.4618	27422.4618
Historical	2016	Actual	2,138			Actual	58168701	58168701			Actual	27207.0631	27207.0631
Historical	2017	Actual	2,144			Actual	57585352	57585352			Actual	26858.8396	26858.8396
Bridge Year	2018	Forecast	2,148			Forecast	58279267				Forecast	0	27131.8748
Test Year	2019	Forecast	2,148			Forecast	58157023				Forecast	0	27074.9642

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board- approved
	2013			2013				2013			
	2014	1.5%		2014	1.0%	1.0%		2014	-0.5%	-0.5%	
	2015	1.3%		2015	0.1%	0.1%		2015	-1.2%	-1.2%	
	2016	0.2%		2016	-0.6%	-0.6%		2016	-0.8%	-0.8%	
	2017	0.3%		2017	-1.0%	-1.0%		2017	-1.3%	-1.3%	
	2018	0.2%		2018		1.2%		2018		1.0%	
	2019	0.0%	3.1%	2019		-0.2%	-2.0%	2019		-0.2%	-4.9%
	Geometric Mean	0.7%	0.6%	Geometric Mean	-0.2%	0.1%	-0.4%	Geometric Mean	-1.2%	-0.6%	-1.0%

	Calendar Year (for 2019 Cost of Service)	Revenues			
Historical	2013	Actual	\$ 1,756,673	Board-approved	1605546
Historical	2014	Actual	\$ 1,713,827		
Historical	2015	Actual	\$ 1,723,114		
Historical	2016	Actual	\$ 1,746,905		
Historical	2017	Actual	\$ 1,783,085		
Bridge Year (Forecast)	2018	Forecast	\$ 1,739,209		
Test Year (Forecast)	2019	Forecast	\$ 1,638,581		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2013		
	2014	-2.4%	
	2015	0.5%	
	2016	1.4%	
	2017	2.1%	
	2018	-2.5%	
	2019	-5.8%	2.1%
	Geometric Mean	-1.4%	0.4%

3 Customer Class: **GS > 50 kW**

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kW

	Calendar Year (for 2019 Cost of Service)	Customers				Consumption (kWh) ⁽³⁾					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2013	Actual	171	Board-approved	171	Actual	119216710	119216710	Board-approved	121624534	Actual	697173.743	697173.743	Board-approved	711254.5848
Historical	2014	Actual	172			Actual	121885729	121885729			Actual	708637.959	708637.959		
Historical	2015	Actual	156			Actual	119763838	119763838			Actual	767716.91	767716.91		
Historical	2016	Actual	149			Actual	116637109	116637109			Actual	782799.389	782799.389		
Historical	2017	Actual	138			Actual	116753504	116753504			Actual	846039.884	846039.884		
Bridge Year	2018	Forecast	136			Forecast	115248177	115248177			Forecast	0	847413.066		
Test Year	2019	Forecast	136			Forecast	113634985	113634985			Forecast	0	835551.36		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	0.6%		2014	2.2%	2.2%	2014	1.6%	1.6%
	2015	-9.3%		2015	-1.7%	-1.7%	2015	8.3%	8.3%
	2016	-4.5%		2016	-2.6%	-2.6%	2016	2.0%	2.0%
	2017	-7.4%		2017	0.1%	0.1%	2017	8.1%	8.1%
	2018	-1.4%		2018	-1.3%	-1.3%	2018	0.2%	0.2%
	2019	0.0%	-20.5%	2019	-1.4%	-1.4%	2019	-1.4%	17.5%
	Geometric Mean	-4.5%	-4.5%	Geometric Mean	-0.7%	-1.0%	Geometric Mean	6.7%	3.7%

	Calendar Year	Revenues				Demand (kW)				Demand (kW) per Customer					
	(for 2019 Cost of Service)					Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized	
Historical	2013	Actual	\$ 1,343,210	Board-approved	1431161	Actual	293433	293433	Board-approved	304866	Actual	0.21845653	0.21845653	Board-approved	0.213020059
Historical	2014	Actual	\$ 1,351,706			Actual	288261	288261			Actual	0.21325717	0.21325717		
Historical	2015	Actual	\$ 1,312,310			Actual	288082	288082			Actual	0.21952283	0.21952283		
Historical	2016	Actual	\$ 1,306,489			Actual	283796	283796			Actual	0.21722035	0.21722035		
Historical	2017	Actual	\$ 1,268,340			Actual	279963	279963			Actual	0.22073182	0.22073182		
Bridge Year (Forecast)	2018	Forecast	\$ 1,282,851			Forecast	280141	280141			Forecast	0	0.21837376		
Test Year (Forecast)	2019	Forecast	\$ 1,113,254			Forecast	276220	276220			Forecast	0	0.24811948		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	0.6%		2014	-1.8%	-1.8%	2014	-2.4%	-2.4%
	2015	-2.9%		2015	-0.1%	-0.1%	2015	2.9%	2.9%
	2016	-0.4%		2016	-1.5%	-1.5%	2016	-1.0%	-1.0%
	2017	-2.9%		2017	-1.4%	-1.4%	2017	1.6%	1.6%
	2018	1.1%		2018	0.1%	0.1%	2018	-1.1%	-1.1%
	2019	-13.2%	-22.2%	2019	-1.4%	-1.4%	2019	13.6%	16.5%
	Geometric Mean	-3.7%	-4.9%	Geometric Mean	-1.6%	-1.2%	Geometric Mean	0.3%	2.6%

4 Customer Class: **Streetlighting**

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kW

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) ⁽⁹⁾				Consumption (kWh) per Customer			
					Actual (Weather actual)	Weather- normalized		Weather- normalized	Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2013	Actual	2,843	Board-approved	Actual	2441056	2441056	Board-approved	Actual	858.619768	858.619768	Board-approved
Historical	2014	Actual	2,844		Actual	2405635	2405635		Actual	845.863221	845.863221	
Historical	2015	Actual	2,766		Actual	2029685	2029685		Actual	733.797903	733.797903	
Historical	2016	Actual	2,679		Actual	1136285	1136285		Actual	424.145203	424.145203	
Historical	2017	Actual	2,848		Actual	1154454	1154454		Actual	405.356039	405.356039	
Bridge Year	2018	Forecast	2,849		Forecast	1154724	1154724		Forecast	0	405.308529	
Test Year	2019	Forecast	2,849		Forecast	1154724	1154724		Forecast	0	405.308529	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	0.0%		2014	-1.5%	-1.5%	2014	-1.5%	-1.5%
	2015	-2.7%		2015	-15.6%	-15.6%	2015	-13.2%	-13.2%
	2016	-3.1%		2016	-44.0%	-44.0%	2016	-42.2%	-42.2%
	2017	6.3%		2017	1.6%	1.6%	2017	-4.4%	-4.4%
	2018	0.0%		2018	0.0%	0.0%	2018	0.0%	0.0%
	2019	0.0%	-9.6%	2019	0.0%	-57.6%	2019	0.0%	-53.2%
	Geometric Mean	0.0%	-2.0%	Geometric Mean	-22.1%	-13.9%	Geometric Mean	-22.1%	-13.9%

	Calendar Year (for 2019 Cost of Service)	Revenues			Demand (kW)				Demand (kW) per Customer			
					Actual (Weather actual)	Weather- normalized		Weather- normalized	Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2013	Actual	\$ 269,769	Board-approved	Actual	6704	6704	Board-approved	Actual	0.02485089	0.02485089	Board-approved
Historical	2014	Actual	\$ 273,836		Actual	6610	6610		Actual	0.02413854	0.02413854	
Historical	2015	Actual	\$ 259,559		Actual	5922	5922		Actual	0.02281562	0.02281562	
Historical	2016	Actual	\$ 204,295		Actual	3094	3094		Actual	0.01514477	0.01514477	
Historical	2017	Actual	\$ 217,360		Actual	3197	3197		Actual	0.01470832	0.01470832	
Bridge Year (Forecast)	2018	Forecast	\$ 217,648		Forecast	3183	3183		Forecast	0	0.01462453	
Test Year (Forecast)	2019	Forecast	\$ 334,776		Forecast	3183	3183		Forecast	0	0.00950785	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	1.5%		2014	-1.4%	-1.4%	2014	-2.9%	-2.9%
	2015	-5.2%		2015	-10.4%	-10.4%	2015	-5.5%	-5.5%
	2016	-21.3%		2016	-47.8%	-47.8%	2016	-33.6%	-33.6%
	2017	6.4%		2017	3.3%	3.3%	2017	-2.9%	-2.9%
	2018	0.1%		2018	-0.4%	-0.4%	2018	-0.6%	-0.6%
	2019	53.8%	30.6%	2019	0.0%	-57.6%	2019	-35.0%	-67.5%
	Geometric Mean	4.4%	5.5%	Geometric Mean	-21.9%	-13.8%	Geometric Mean	-16.0%	-17.5%

5 Customer Class: **Unmetered Scattered Load**

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kWh

	Calendar Year (for 2019 Cost of Service)	Customers				Consumption (kWh) ⁽⁹⁾				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather- normalized	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2013	Actual	56	Board-approved	53	Actual	181680	181680	Board-approved	165969	Actual	3244.28571	3244.28571
Historical	2014	Actual	55			Actual	180165	180165			Actual	3275.72727	3275.72727
Historical	2015	Actual	52			Actual	173556	173556			Actual	3337.61538	3337.61538
Historical	2016	Actual	51			Actual	166068	166068			Actual	3256.23529	3256.23529
Historical	2017	Actual	51			Actual	166068	166068			Actual	3256.23529	3256.23529
Bridge Year	2018	Forecast	51			Forecast	166068	166068			Forecast	0	3256.23529
Test Year	2019	Forecast	51			Forecast	166068	166068			Forecast	0	3256.23529

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	-1.8%		2014	-0.8%	-0.8%	2014	1.0%	1.0%
	2015	-5.5%		2015	-3.7%	-3.7%	2015	1.9%	1.9%
	2016	-1.9%		2016	-4.3%	-4.3%	2016	-2.4%	-2.4%
	2017	0.0%		2017	0.0%	0.0%	2017	0.0%	0.0%
	2018	0.0%		2018	0.0%	0.0%	2018	0.0%	0.0%
	2019	0.0%	-3.8%	2019	0.0%	0.1%	2019	0.0%	4.0%
	Geometric Mean	-1.9%	-0.8%	Geometric Mean	-3.0%	-1.8%	Geometric Mean	0.1%	0.8%

	Calendar Year (for 2019 Cost of Service)	Revenues			
Historical	2013	Actual	\$ 21,198	Board-approved	18406
Historical	2014	Actual	\$ 18,651		
Historical	2015	Actual	\$ 18,229		
Historical	2016	Actual	\$ 18,533		
Historical	2017	Actual	\$ 18,879		
Bridge Year (Forecast)	2018	Forecast	\$ 18,937		
Test Year (Forecast)	2019	Forecast	\$ 8,871		

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved
	2013		
	2014	-12.0%	
	2015	-2.3%	
	2016	1.7%	
	2017	1.9%	
	2018	0.3%	
	2019	-53.2%	-51.8%
	Geometric Mean	-16.0%	-13.6%

6 Customer Class: Sentinel Lights

Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

kW

	Calendar Year (for 2019 Cost of Service)	Customers				Consumption (kWh) ⁽³⁾				Consumption (kWh) per Customer			
		Actual	Weather-normalized	Board-approved		Actual (Weather actual)	Weather- normalized	Board-approved	Weather- normalized	Actual (Weather actual)	Weather- normalized	Board-approved	Weather- normalized
Historical	2013	Actual	59	Board-approved	56	Actual	51382	51382	Board-approved	Actual	870.881356	870.881356	Board-approved
Historical	2014	Actual	57			Actual	50004	50004		Actual	877.263158	877.263158	
Historical	2015	Actual	53			Actual	49108	49108		Actual	926.566038	926.566038	
Historical	2016	Actual	52			Actual	48746	48746		Actual	937.423077	937.423077	
Historical	2017	Actual	46			Actual	44234	44234		Actual	961.608696	961.608696	
Bridge Year	2018	Forecast	44			Forecast	42775	42775		Forecast	0	972.159091	
Test Year	2019	Forecast	44			Forecast	42775	42775		Forecast	0	972.159091	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	-3.4%		2014	-2.7%		2014	0.7%	
	2015	-7.0%		2015	-1.8%		2015	5.6%	
	2016	-1.9%		2016	-0.7%		2016	1.2%	
	2017	-11.5%		2017	-9.3%		2017	2.6%	
	2018	-4.3%		2018	-3.3%		2018	1.1%	
	2019	0.0%	-21.4%	2019	0.0%	-18.2%	2019	0.0%	4.1%
	Geometric Mean	-5.7%	-4.7%	Geometric Mean	-4.9%	-3.9%	Geometric Mean	3.4%	0.8%

	Calendar Year (for 2019 Cost of Service)	Revenues				Demand (kW)				Demand (kW) per Customer			
		Actual	Weather-normalized	Board-approved		Actual (Weather actual)	Weather- normalized	Board-approved	Weather- normalized	Actual (Weather actual)	Weather- normalized	Board-approved	Weather- normalized
Historical	2013	Actual	\$ 6,505	Board-approved	6739	Actual	150	150	Board-approved	Actual	0.02305919	0.02305919	Board-approved
Historical	2014	Actual	\$ 7,325			Actual	139	139		Actual	0.01897611	0.01897611	
Historical	2015	Actual	\$ 5,905			Actual	136	136		Actual	0.02303133	0.02303133	
Historical	2016	Actual	\$ 6,781			Actual	135	135		Actual	0.01990857	0.01990857	
Historical	2017	Actual	\$ 6,090			Actual	123	123		Actual	0.02019704	0.02019704	
Bridge Year (Forecast)	2018	Forecast	\$ 5,933			Forecast	119	119		Forecast	0	0.02005731	
Test Year (Forecast)	2019	Forecast	\$ 5,594			Forecast	119	119		Forecast	0	0.02127279	

Variance Analysis	Year	Year-over-year	Test Year Versus Board- approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board- approved
	2013			2013			2013		
	2014	-12.0%		2014	-7.3%		2014	-11.7%	
	2015	-19.4%		2015	-2.2%		2015	21.4%	
	2016	14.8%		2016	-0.7%		2016	-13.6%	
	2017	-10.2%		2017	-8.9%		2017	1.4%	
	2018	-2.6%		2018	-3.3%		2018	-0.7%	
	2019	-5.7%	-17.0%	2019	0.0%	-18.5%	2019	6.1%	-1.8%
	Geometric Mean	-3.0%	-3.7%	Geometric Mean	-6.4%	-4.0%	Geometric Mean	-4.3%	-0.4%

Appendix C	Appendix 2-I Load Forecast CDM Adjustment Work Form
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Appendix 2-I Load Forecast CDM Adjustment Work Form (2019)

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This then

2018 is the fourth year of the six-year (2015-2020) Conservation First program. Final results for the 2011-14 program were issued in the fall of 2015, and the program is completed, although in some

The new six year (2015-2020) CDM program works in a slightly different manner to the previous 2011-2014 CDM program. Distributors will offer programs each year that, over the six years (from

2015-2020 CDM Program - 2018 fourth year of the current CDM plan

For the first year of the new 2015-2020 CDM plan, it is assumed that each year's program will achieve an equal amount of new CDM savings. This results in each year's program being about 1/6

6 Year (2015-2020) kWh Target:							
15,770,435							
	2015	2016	2017	2018	2019	2020	Total
	%						
2015 CDM Programs						29.53%	29.53%
2016 CDM Programs						14.33%	14.33%
2017 CDM Programs						13.62%	13.62%
2018 CDM Programs						15.13%	15.13%
2019 CDM Programs						14.07%	14.07%
2020 CDM Programs						13.32%	13.32%
Total in Year						100.00%	100.00%
	kWh						
2015 CDM Programs	5,253,359.00	5,185,721.00	5,166,103.00	5,159,310.00	5,152,886.00	5,141,491.00	5,141,491.00
2016 CDM Programs		2,515,940.00	2,498,879.00	2,498,879.00	2,498,879.00	2,495,020.00	2,495,020.00
2017 CDM Programs			2,373,873.29	2,373,873.29	2,371,769.47	2,371,769.47	2,371,769.47
2018 CDM Programs				2,633,374.00	2,633,374.00	2,633,374.00	2,633,374.00
2019 CDM Programs					2,449,363.30	2,449,363.30	2,449,363.30
2020 CDM Programs						2,319,501.31	2,319,501.31
Total in Year	5,253,359.00	7,701,661.00	10,038,855.29	12,665,436.29	15,106,271.77	17,410,519.08	17,410,519.08

Note: The default formulae in the above table assume that the 2015-2020 kWh CDM target is achieved through persistence of CDM savings to the end of 2020. The distributor should enter measured

Determination of 2018 Load Forecast Adjustment

The Board determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also

From each of the 2006-2010 CDM Final Report, and the 2011 to 2016 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the

Net-to-Gross Conversion				
Is CDM adjustment being done on a "net" or "gross" basis?	net			
	"Gross" kWh	"Net" kWh	Difference kWh	"Net-to-Gross" Conversion Factor (%)
Persistence of Historical CDM programs to 2015				
2006-2010 CDM programs				
2011 CDM program				
2012 CDM program				
2013 CDM program				
2014 CDM program				
2015 CDM program				
2016 CDM program				
2006 to 2016 OPA CDM programs: Persistence to 2018.	0	0	0	0.00%

The default values below represent the factor used for how each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that

Weight Factor for Inclusion in CDM Adjustment to 2018 Load Forecast						
	2015	2016	2017	2018	2019	2020
Weight Factor for each year's CDM program impact on 2018 load forecast	0	0	0	1	0.5	0
Default Value selection rationale.	Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2016 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Default is 0.5, but one option is for full year impact of persistence of 2016 CDM programs on 2018 load forecast, but 50% impact in base forecast (first year impact of 2016 CDM programs on 2016 actuals, which is part of the data underlying the base load forecast).	Full year impact of persistence of 2017 programs on 2018 load forecast. 2017 CDM program impacts are not in the base forecast.	Only 50% of 2017 CDM programs are assumed to impact the 2018 load forecast based on the "half-year" rule.	2019 and 2020 are future years beyond the 2018 test year. No impacts of CDM programs beyond the 2018 test year are factored into the test year load forecast.	Distributor can select "0", "0.5", or "1" from drop-down list

2015-2020 LRAMVA and 2018 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2018 load forecast is made. There is a different but related threshold amount that is used for the 2018 LRAMVA amount for Account 1568.

The amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2018, for assessing performance against the six-year target.

If used to determine the manual CDM adjustment for the system purchased kWh, the proposed loss factor should correspond with the proposed total loss factor calculated in Appendix 2-R.

The Manual Adjustment for the 2018 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) derived from the base forecast from historical data. If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on a system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner (e.g. taking into account what programs and what IESO-measured impacts were directed at specific customer classes), for both the LRAMVA and for the load forecast adjustment.

	2015	2016	2017	2018	2019	2020	Total for 2019
Amount used for CDM threshold for LRAMVA (2019)				2,633,374.00	2,449,363.30		5,082,737.30
Manual Adjustment for 2019 Load Forecast (billed basis)	-	-	-	2,633,374.00	1,224,681.65		3,858,055.65
Manual Adjustment for 2019 LDC-only CDM programs (billed basis)							
Total Manual Forecast to Load Forecast	-	-	-	2,633,374.00	1,224,681.65		3,858,055.65
Proposed Loss Factor (TLF)	Not applicable	Format: X.XX%					
Manual Adjustment for 2019 Load Forecast (system purchased basis)							-

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2018 load

Appendix D	2019 Load Forecast
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Lakeland Power Load Forecast for 2019 Rate Application

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Weather Normal	2019 Weather Normal
Actual kWh Purchases	326,411,407	318,733,351	311,592,501	312,740,387	309,445,217	315,512,631	319,149,657	308,961,454	302,232,068	297,287,399		
Predicted kWh Purchases	325,010,547	319,453,597	315,428,339	313,892,828	311,750,503	312,391,340	315,053,255	308,860,040	302,931,764	297,293,859	300,830,926	300,929,259
% Difference	-0.4%	0.2%	1.2%	0.4%	0.7%	-1.0%	-1.3%	0.0%	0.2%	0.0%		
Billed kWh	308,395,574	298,927,028	290,638,429	290,464,652	288,106,900	293,263,621	297,398,397	288,752,255	280,505,070	278,833,243	279,171,361	276,721,676
By Class												
Residential												
Customers	10,233	10,400	10,505	10,679	10,801	10,890	10,964	11,021	11,078	11,169	11,208	11,208
kWh	115,598,927	114,949,769	111,140,548	110,139,623	107,717,983	113,520,550	114,433,382	108,243,956	104,348,161	103,129,632	104,280,349	103,566,100
General Service < 50 kW												
Customers	2,045	2,046	2,048	2,067	2,067	2,075	2,106	2,133	2,138	2,144	2,148	2,148
kWh	62,516,620	59,701,648	58,565,209	58,834,930	57,494,465	57,852,244	58,443,482	58,492,111	58,168,701	57,585,352	58,279,267	58,157,023
General Service 50 to 4,999 kW												
Customers	165	166	166	165	167	171	172	156	149	138	136	136
kWh	127,215,658	121,258,615	117,895,988	118,512,672	120,128,919	119,216,710	121,885,729	119,763,838	116,637,109	116,753,504	115,248,177	113,634,985
kW	316,144	299,390	284,692	289,456	292,339	293,433	288,261	288,082	283,796	279,963	280,141	276,220
Sentinel Lights												
Connections	57	57	56	56	57	59	57	53	52	46	44	44
kWh	55,047	53,347	52,932	52,660	51,558	51,382	50,004	49,108	48,746	44,234	42,775	42,775
kW	141	143	152	153	150	150	139	136	135	123	119	119
Street Lights												
Connections	3,167	3,191	3,191	3,134	2,958	2,843	2,844	2,766	2,679	2,848	2,849	2,849
kWh	2,743,016	2,737,943	2,785,831	2,734,864	2,531,984	2,441,056	2,405,635	2,029,685	1,136,285	1,154,454	1,154,724	1,154,724
kW	7,535	7,499	7,492	7,493	6,949	6,704	6,610	5,922	3,094	3,197	3,183	3,183
Unmetered Scattered Loads												
Connections	66	62	59	58	56	56	55	52	51	51	51	51
kWh	266,306	225,707	197,923	189,903	181,992	181,680	180,165	173,556	166,068	166,068	166,068	166,068
Total of Above												
Customer/Connections	15,733	15,922	16,025	16,159	16,105	16,094	16,197	16,181	16,148	16,396	16,436	16,436
kWh	308,395,574	298,927,028	290,638,429	290,464,652	288,106,900	293,263,621	297,398,397	288,752,255	280,505,070	278,833,243	279,171,361	276,721,676
kW from applicable classes	323,820	307,032	292,336	297,102	299,438	300,287	295,010	294,141	287,026	283,282	283,444	279,523
Total from Model												
Customer/Connections	15,733	15,922	16,025	16,159	16,105	16,094	16,197	16,181	16,148	16,396	16,436	16,436
kWh	308,395,574	298,927,028	290,638,429	290,464,652	288,106,900	293,263,621	297,398,397	288,752,255	280,505,070	278,833,243	279,171,361	276,721,676
kW from applicable classes	323,820	307,032	292,336	297,102	299,438	300,287	295,010	294,141	287,026	283,282	283,444	279,523
Check should all be zero												
Customer/Connections	0	0	0	0	0	0	0	0	0	0	0	0
kWh	0	0	0	0	0	0	0	0	0	0	0	0
kW from applicable classes	0	0	0	0	0	0	0	0	0	0	0	0

Lakeland Power Load Forecast for 2019 Rate Application

Power Purchased		
R Square	95%	
Adjusted R Square	95%	
	<i>Coefficients</i>	<i>t Stat</i>
Intercept	990,289	0.3
Heating Degree Days	13,846	36.1
Cooling Degree Days	43,722	7.5
Number of Days in Month	685,298	7.0
Spring Fall Flag	(1,321,370)	(7.2)
CDM Activity	(1.4)	(6.7)

Residential		
R Square	97%	
Adjusted R Square	97%	
	<i>Coefficients</i>	<i>t Stat</i>
Intercept	(1,187,320)	(0.7)
Heating Degree Days	9,403	42.4
Cooling Degree Days	14,350	4.2
Number of Days in Month	244,886	4.3
Spring Fall Flag	(653,702)	(6.1)
CDM Activity	(0.7)	(5.7)

GS < 50 kW		
R Square	90%	
Adjusted R Square	90%	
	<i>Coefficients</i>	<i>t Stat</i>
Intercept	472,670	0.6
Heating Degree Days	2,474	24.5
Cooling Degree Days	11,527	7.5
Number of Days in Month	116,825	4.5
Spring Fall Flag	(363,615)	(7.5)

GS > 50 kW		
R Square	55%	
Adjusted R Square	53%	
	<i>Coefficients</i>	<i>t Stat</i>
Intercept	(627,597)	(0.25)
Heating Degree Days	947	6.43
Cooling Degree Days	16,358	7.93
Number of Days in Month	156,452	3.79
CDM Activity	(2)	(4.74)
Unemployment (x 1,000)	(43,151)	(3.55)
Ontario Real GDP Monthly %	46,739	3.01

Lakeland Power Load Forecast for 2019 Rate Application

	Purchased	Heating Degree Days	Cooling Degree Days	Number of Days in Month	Spring Fall Flag	CDM Activity	Predicted Purchases
Jan-08	33,081,269	753.1	0.0	31	0	172,835	32,412,975
Feb-08	32,015,007	815.6	0.0	29	0	172,254	31,908,594
Mar-08	31,531,548	760.5	0.0	31	1	171,674	31,195,738
Apr-08	24,908,639	348.6	0.0	30	1	171,093	24,808,088
May-08	23,465,992	277.3	0.0	31	1	170,513	24,506,999
Jun-08	22,918,971	48.4	36.4	30	0	169,932	23,566,033
Jul-08	24,654,654	13.9	54.1	31	0	169,352	24,548,361
Aug-08	24,056,921	39.4	26.0	31	0	168,771	23,673,679
Sep-08	22,764,184	132.7	5.1	30	1	168,190	22,045,891
Oct-08	25,605,182	372.5	0.0	31	1	167,610	25,829,325
Nov-08	28,069,431	555.9	0.0	30	1	167,029	27,684,230
Dec-08	33,339,609	782.6	0.0	31	0	166,449	32,830,634
Jan-09	36,644,143	995.4	0.0	31	0	179,151	35,758,773
Feb-09	30,107,353	723.7	0.0	28	0	191,853	29,922,608
Mar-09	30,275,228	652.3	0.0	31	1	204,555	29,650,223
Apr-09	24,928,067	379.9	0.0	30	1	217,258	25,174,960
May-09	22,752,810	231.0	0.0	31	1	229,960	23,780,281
Jun-09	22,540,579	105.4	19.1	30	0	242,662	23,494,083
Jul-09	23,356,188	38.6	10.3	31	0	255,364	22,851,409
Aug-09	24,159,315	56.9	39.8	31	0	268,066	24,376,295
Sep-09	22,404,172	115.6	2.7	30	1	280,768	21,541,998
Oct-09	25,125,858	341.6	0.0	31	1	293,471	25,220,153
Nov-09	25,307,116	414.1	0.0	30	1	306,173	25,520,394
Dec-09	31,132,522	750.2	0.0	31	0	318,875	32,162,420
Jan-10	33,753,526	839.2	0.0	31	0	309,848	33,407,723
Feb-10	29,592,260	647.5	0.0	28	0	300,822	28,710,546
Mar-10	27,073,617	427.0	0.0	31	1	291,796	26,405,019
Apr-10	22,398,627	287.3	0.0	30	1	282,769	23,798,433
May-10	23,249,097	151.6	22.9	31	1	273,743	23,619,063
Jun-10	21,940,477	66.2	12.0	30	0	264,716	22,609,116
Jul-10	25,160,216	13.1	95.7	31	0	255,690	26,231,737
Aug-10	24,857,750	25.9	61.1	31	0	246,663	24,909,185
Sep-10	22,185,825	143.1	17.5	30	1	237,637	22,631,993
Oct-10	23,526,636	318.6	0.0	31	1	228,610	24,995,139
Nov-10	25,909,239	398.8	0.0	30	1	219,584	25,433,299
Dec-10	31,945,232	776.1	0.0	31	0	210,557	32,677,087
Jan-11	33,877,619	891.9	0.0	31	0	223,133	34,262,342

Feb-11	29,782,626	650.9	0.0	28	0	235,709	28,851,432
Mar-11	29,986,761	574.8	0.0	31	1	248,284	28,514,153
Apr-11	24,696,957	390.9	0.0	30	1	260,860	25,264,449
May-11	22,543,967	147.1	10.1	31	1	273,435	22,997,556
Jun-11	21,897,745	57.7	13.4	30	0	286,011	22,521,956
Jul-11	24,180,614	2.0	80.6	31	0	298,586	25,356,040
Aug-11	25,018,427	15.9	38.0	31	0	311,162	23,667,819
Sep-11	22,047,349	109.1	17.5	30	1	323,737	22,037,181
Oct-11	23,398,431	290.0	0.0	31	1	336,313	24,443,974
Nov-11	25,313,598	432.4	0.0	30	1	348,888	25,712,236
Dec-11	29,996,292	617.5	0.0	31	0	361,464	30,263,690
Jan-12	31,797,296	667.7	0.0	31	0	365,611	30,952,787
Feb-12	28,746,499	662.6	0.0	29	0	369,758	29,505,602
Mar-12	26,884,150	457.1	0.0	31	1	373,905	26,703,489
Apr-12	24,157,537	399.8	0.0	30	1	378,053	25,218,838
May-12	22,839,707	138.9	7.6	31	1	382,200	22,618,014
Jun-12	22,944,176	55.1	47.5	30	0	386,347	23,832,327
Jul-12	25,345,321	1.5	70.5	31	0	390,494	24,775,111
Aug-12	24,309,722	31.2	45.8	31	0	394,641	24,100,426
Sep-12	22,260,178	147.3	10.4	30	1	398,788	22,147,546
Oct-12	24,143,326	305.7	0.0	31	1	402,936	24,565,373
Nov-12	26,564,437	529.0	0.0	30	1	407,083	26,965,923
Dec-12	29,452,867	630.0	0.0	31	0	411,230	30,365,067
Jan-13	32,522,853	519.5	0.0	31	0	423,847	28,816,901
Feb-13	29,772,458	703.2	0.0	28	0	436,464	29,286,350
Mar-13	28,900,686	550.3	0.0	31	1	449,081	27,885,634
Apr-13	25,260,353	421.9	0.0	30	1	461,698	25,404,326
May-13	22,725,603	166.3	11.7	31	1	474,315	23,043,945
Jun-13	22,320,159	82.3	27.2	30	0	486,932	23,176,465
Jul-13	25,091,607	20.4	75.9	31	0	499,550	25,115,783
Aug-13	23,554,789	37.4	21.6	31	0	512,167	22,958,876
Sep-13	21,832,081	157.8	7.1	30	1	524,784	21,967,123
Oct-13	23,598,045	301.7	0.0	31	1	537,401	24,316,263
Nov-13	27,536,874	564.7	0.0	30	1	550,018	27,254,299
Dec-13	32,397,122	848.0	0.0	31	0	562,635	33,165,375
Jan-14	35,005,917	941.8	0.0	31	0	570,254	34,453,158
Feb-14	30,863,808	857.4	0.0	28	0	577,873	31,217,682
Mar-14	32,142,987	806.8	0.0	31	1	585,492	31,240,618
Apr-14	25,688,722	371.6	0.0	30	1	593,110	24,518,542
May-14	22,896,808	196.5	0.3	31	1	600,729	22,781,537
Jun-14	22,467,129	42.7	20.2	30	0	608,348	22,147,181
Jul-14	23,174,494	58.6	18.3	31	0	615,967	22,958,582

Aug-14	23,391,322	43.8	24.4	31	0	623,586	23,009,389
Sep-14	22,126,761	133.4	3.5	30	1	631,205	21,318,558
Oct-14	23,838,442	280.3	0.3	31	1	638,824	23,886,953
Nov-14	27,733,031	559.8	0.0	30	1	646,443	27,047,533
Dec-14	29,820,236	663.1	0.0	31	0	654,061	30,473,522
Jan-15	33,934,616	801.2	0.0	31	0	684,869	32,341,276
Feb-15	32,617,573	988.0	0.0	28	0	715,676	32,827,441
Mar-15	30,305,598	742.8	0.0	31	1	746,484	30,122,527
Apr-15	24,419,034	404.5	0.0	30	1	777,291	24,708,726
May-15	22,122,315	158.0	17.2	31	1	808,099	22,688,609
Jun-15	21,687,054	73.0	4.0	30	0	838,906	21,526,250
Jul-15	23,793,533	26.0	48.0	31	0	869,714	23,440,173
Aug-15	23,664,046	27.3	33.3	31	0	900,521	22,771,073
Sep-15	21,503,656	61.5	41.0	30	1	931,329	21,530,215
Oct-15	24,025,252	346.8	0.0	31	1	962,136	24,328,799
Nov-15	24,608,541	426.4	0.0	30	1	992,944	24,701,262
Dec-15	26,280,236	513.8	0.0	31	0	1,023,751	27,873,690
Jan-16	30,495,180	731.0	0.0	31	0	1,039,849	30,857,200
Feb-16	29,063,252	731.1	0.0	29	0	1,055,948	29,466,049
Mar-16	27,667,287	576.5	0.0	31	1	1,072,046	27,350,559
Apr-16	24,587,318	454.3	0.0	30	1	1,088,144	24,950,213
May-16	21,916,797	216.3	12.7	31	1	1,104,242	22,872,229
Jun-16	22,063,036	75.9	22.0	30	0	1,120,340	21,948,003
Jul-16	24,449,967	28.1	64.8	31	0	1,136,439	23,819,442
Aug-16	25,086,525	13.4	77.7	31	0	1,152,537	24,157,190
Sep-16	21,516,383	76.7	13.4	30	1	1,168,635	20,191,593
Oct-16	22,851,618	287.7	0.0	31	1	1,184,733	23,189,997
Nov-16	24,193,372	414.5	0.0	30	1	1,200,831	24,236,658
Dec-16	28,341,333	679.7	0.0	31	0	1,216,930	29,892,633
Jan-17	29,369,246	708.6	0.0	31	0	1,209,692	30,302,617
Feb-17	26,144,559	617.1	0.0	28	0	1,202,455	26,991,226
Mar-17	28,985,084	681.5	0.0	31	1	1,195,218	28,627,597
Apr-17	22,823,269	335.7	0.1	30	1	1,187,981	23,169,002
May-17	22,196,746	226.8	5.2	31	1	1,180,744	22,579,149
Jun-17	21,339,393	84.6	19.7	30	0	1,173,507	21,890,843
Jul-17	22,953,227	20.9	20.3	31	0	1,166,270	21,730,609
Aug-17	22,947,367	59.6	19.4	31	0	1,159,033	22,238,385
Sep-17	21,826,159	116.1	30.0	30	1	1,151,796	21,487,571
Oct-17	22,377,976	232.2	0.0	31	1	1,144,559	22,479,091
Nov-17	25,903,115	356.0	0.0	30	1	1,137,321	23,518,493
Dec-17	30,421,258	843.0	0.0	31	0	1,130,084	32,279,274
Jan-18		784.9	0.0	31	0	1,142,049	31,457,370

Feb-18		739.7	0.0	28	0	1,154,014	28,758,206
Mar-18		623.0	0.0	31	1	1,165,978	27,858,846
Apr-18		379.5	0.0	30	1	1,177,943	23,785,096
May-18		191.0	8.8	31	1	1,189,907	22,226,525
Jun-18		69.1	22.2	30	0	1,201,872	21,743,261
Jul-18		22.3	53.9	31	0	1,213,837	23,149,008
Aug-18		35.1	38.7	31	0	1,225,801	22,646,763
Sep-18		119.3	14.8	30	1	1,237,766	20,744,746
Oct-18		307.7	0.0	31	1	1,249,731	23,374,534
Nov-18		465.2	0.0	30	1	1,261,695	24,850,708
Dec-18		710.4	0.0	31	0	1,273,660	30,235,863
Jan-19		784.9	0.0	31	0	1,262,661	31,283,602
Feb-19		739.7	0.0	28	0	1,251,662	28,617,523
Mar-19		623.0	0.0	31	1	1,240,663	27,751,247
Apr-19		379.5	0.0	30	1	1,229,664	23,710,581
May-19		191.0	8.8	31	1	1,218,665	22,185,094
Jun-19		69.1	22.2	30	0	1,207,666	21,734,913
Jul-19		22.3	53.9	31	0	1,196,667	23,173,744
Aug-19		35.1	38.7	31	0	1,185,668	22,704,583
Sep-19		119.3	14.8	30	1	1,174,669	20,835,650
Oct-19		307.7	0.0	31	1	1,163,670	23,498,522
Nov-19		465.2	0.0	30	1	1,152,671	25,007,780
Dec-19		710.4	0.0	31	0	1,141,672	30,426,019

3,723,826,257

2008 326,411,407
2009 318,733,351
2010 311,592,501
2011 312,740,387
2012 309,445,217
2013 315,512,631
2014 319,149,657
2015 308,961,454
2016 302,232,068
2017 297,287,399
2018
2019

325,010,547
319,453,597
315,428,339
313,892,828
311,750,503
312,391,340
315,053,255
308,860,040
302,931,764
297,293,859
300,830,926
300,929,259

Total to 2017 3,122,066,072

3,122,066,072

3,723,826,257

Check

Lakeland Power Load Forecast for 2019 Rate Application

		<u>Heating</u>	<u>Cooling Degree</u>	<u>Number of</u>	<u>Spring Fall</u>		<u>Predicted</u>
	<u>Purchased</u>	<u>Degree Days</u>	<u>Days</u>	<u>Days in</u>	<u>Flag</u>	<u>CDM Activity</u>	<u>Purchases</u>
				<u>Month</u>			
Jan-08	33,081,269	784.9	0.0	31	0	172,835	32,853,727
Feb-08	32,015,007	739.7	0.0	29	0	172,254	30,857,936
Mar-08	31,531,548	623.0	0.0	31	1	171,674	29,291,352
Apr-08	24,908,639	379.5	0.0	30	1	171,093	25,235,676
May-08	23,465,992	191.0	8.8	31	1	170,513	23,695,179
Jun-08	22,918,971	69.1	22.2	30	0	169,932	23,229,988
Jul-08	24,654,654	22.3	53.9	31	0	169,352	24,653,810
Aug-08	24,056,921	35.1	38.7	31	0	168,771	24,169,639
Sep-08	22,764,184	119.3	14.8	30	1	168,190	22,285,696
Oct-08	25,605,182	307.7	0.0	31	1	167,610	24,933,558
Nov-08	28,069,431	465.2	0.0	30	1	167,029	26,427,806
Dec-08	33,339,609	710.4	0.0	31	0	166,449	31,831,035
Jan-09	36,644,143	784.9	0.0	31	0	179,151	32,844,628
Feb-09	30,107,353	739.7	0.0	28	0	191,853	30,144,402
Mar-09	30,275,228	623.0	0.0	31	1	204,555	29,243,979
Apr-09	24,928,067	379.5	0.0	30	1	217,258	25,169,167
May-09	22,752,810	191.0	8.8	31	1	229,960	23,609,533
Jun-09	22,540,579	69.1	22.2	30	0	242,662	23,125,206
Jul-09	23,356,188	22.3	53.9	31	0	255,364	24,529,891
Aug-09	24,159,315	35.1	38.7	31	0	268,066	24,026,583
Sep-09	22,404,172	119.3	14.8	30	1	280,768	22,123,504
Oct-09	25,125,858	307.7	0.0	31	1	293,471	24,752,229
Nov-09	25,307,116	465.2	0.0	30	1	306,173	26,227,341
Dec-09	31,132,522	710.4	0.0	31	0	318,875	31,611,433
Jan-10	33,753,526	784.9	0.0	31	0	309,848	32,656,330
Feb-10	29,592,260	739.7	0.0	28	0	300,822	29,987,409
Mar-10	27,073,617	623.0	0.0	31	1	291,796	29,118,291
Apr-10	22,398,627	379.5	0.0	30	1	282,769	25,074,784
May-10	23,249,097	191.0	8.8	31	1	273,743	23,546,454
Jun-10	21,940,477	69.1	22.2	30	0	264,716	23,093,432
Jul-10	25,160,216	22.3	53.9	31	0	255,690	24,529,421
Aug-10	24,857,750	35.1	38.7	31	0	246,663	24,057,418
Sep-10	22,185,825	119.3	14.8	30	1	237,637	22,185,644
Oct-10	23,526,636	307.7	0.0	31	1	228,610	24,845,674
Nov-10	25,909,239	465.2	0.0	30	1	219,584	26,352,090
Dec-10	31,945,232	710.4	0.0	31	0	210,557	31,767,487
Jan-11	33,877,619	784.9	0.0	31	0	223,133	32,781,262

Feb-11	29,782,626	739.7	0.0	28	0	235,709	30,081,219
Mar-11	29,986,761	623.0	0.0	31	1	248,284	29,180,979
Apr-11	24,696,957	379.5	0.0	30	1	260,860	25,106,349
May-11	22,543,967	191.0	8.8	31	1	273,435	23,546,897
Jun-11	21,897,745	69.1	22.2	30	0	286,011	23,062,753
Jul-11	24,180,614	22.3	53.9	31	0	298,586	24,467,620
Aug-11	25,018,427	35.1	38.7	31	0	311,162	23,964,495
Sep-11	22,047,349	119.3	14.8	30	1	323,737	22,061,598
Oct-11	23,398,431	307.7	0.0	31	1	336,313	24,690,506
Nov-11	25,313,598	465.2	0.0	30	1	348,888	26,165,800
Dec-11	29,996,292	710.4	0.0	31	0	361,464	31,550,074
Jan-12	31,797,296	784.9	0.0	31	0	365,611	32,575,993
Feb-12	28,746,499	739.7	0.0	29	0	369,758	30,573,390
Mar-12	26,884,150	623.0	0.0	31	1	373,905	28,999,995
Apr-12	24,157,537	379.5	0.0	30	1	378,053	24,937,508
May-12	22,839,707	191.0	8.8	31	1	382,200	23,390,199
Jun-12	22,944,176	69.1	22.2	30	0	386,347	22,918,197
Jul-12	25,345,321	22.3	53.9	31	0	390,494	24,335,207
Aug-12	24,309,722	35.1	38.7	31	0	394,641	23,844,225
Sep-12	22,260,178	119.3	14.8	30	1	398,788	21,953,471
Oct-12	24,143,326	307.7	0.0	31	1	402,936	24,594,522
Nov-12	26,564,437	465.2	0.0	30	1	407,083	26,081,958
Dec-12	29,452,867	710.4	0.0	31	0	411,230	31,478,376
Jan-13	32,522,853	784.9	0.0	31	0	423,847	32,492,092
Feb-13	29,772,458	739.7	0.0	28	0	436,464	29,791,988
Mar-13	28,900,686	623.0	0.0	31	1	449,081	28,891,688
Apr-13	25,260,353	379.5	0.0	30	1	461,698	24,816,998
May-13	22,725,603	191.0	8.8	31	1	474,315	23,257,487
Jun-13	22,320,159	69.1	22.2	30	0	486,932	22,773,282
Jul-13	25,091,607	22.3	53.9	31	0	499,550	24,178,090
Aug-13	23,554,789	35.1	38.7	31	0	512,167	23,674,905
Sep-13	21,832,081	119.3	14.8	30	1	524,784	21,771,948
Oct-13	23,598,045	307.7	0.0	31	1	537,401	24,400,796
Nov-13	27,536,874	465.2	0.0	30	1	550,018	25,876,030
Dec-13	32,397,122	710.4	0.0	31	0	562,635	31,260,245
Jan-14	35,005,917	784.9	0.0	31	0	570,254	32,281,161
Feb-14	30,863,808	739.7	0.0	28	0	577,873	29,588,259
Mar-14	32,142,987	623.0	0.0	31	1	585,492	28,695,160
Apr-14	25,688,722	379.5	0.0	30	1	593,110	24,627,671
May-14	22,896,808	191.0	8.8	31	1	600,729	23,075,361
Jun-14	22,467,129	69.1	22.2	30	0	608,348	22,598,357
Jul-14	23,174,494	22.3	53.9	31	0	615,967	24,010,366

Aug-14	23,391,322	35.1	38.7	31	0	623,586	23,514,381
Sep-14	22,126,761	119.3	14.8	30	1	631,205	21,618,626
Oct-14	23,838,442	307.7	0.0	31	1	638,824	24,254,675
Nov-14	27,733,031	465.2	0.0	30	1	646,443	25,737,110
Dec-14	29,820,236	710.4	0.0	31	0	654,061	31,128,525
Jan-15	33,934,616	784.9	0.0	31	0	684,869	32,116,034
Feb-15	32,617,573	739.7	0.0	28	0	715,676	29,389,724
Mar-15	30,305,598	623.0	0.0	31	1	746,484	28,463,217
Apr-15	24,419,034	379.5	0.0	30	1	777,291	24,362,320
May-15	22,122,315	191.0	8.8	31	1	808,099	22,776,601
Jun-15	21,687,054	69.1	22.2	30	0	838,906	22,266,190
Jul-15	23,793,533	22.3	53.9	31	0	869,714	23,644,790
Aug-15	23,664,046	35.1	38.7	31	0	900,521	23,115,398
Sep-15	21,503,656	119.3	14.8	30	1	931,329	21,186,234
Oct-15	24,025,252	307.7	0.0	31	1	962,136	23,788,875
Nov-15	24,608,541	465.2	0.0	30	1	992,944	25,237,902
Dec-15	26,280,236	710.4	0.0	31	0	1,023,751	30,595,909
Jan-16	30,495,180	784.9	0.0	31	0	1,039,849	31,604,610
Feb-16	29,063,252	739.7	0.0	29	0	1,055,948	29,584,789
Mar-16	27,667,287	623.0	0.0	31	1	1,072,046	27,994,176
Apr-16	24,587,318	379.5	0.0	30	1	1,088,144	23,914,471
May-16	21,916,797	191.0	8.8	31	1	1,104,242	22,349,944
Jun-16	22,063,036	69.1	22.2	30	0	1,120,340	21,860,724
Jul-16	24,449,967	22.3	53.9	31	0	1,136,439	23,260,516
Aug-16	25,086,525	35.1	38.7	31	0	1,152,537	22,752,316
Sep-16	21,516,383	119.3	14.8	30	1	1,168,635	20,844,344
Oct-16	22,851,618	307.7	0.0	31	1	1,184,733	23,468,177
Nov-16	24,193,372	465.2	0.0	30	1	1,200,831	24,938,395
Dec-16	28,341,333	710.4	0.0	31	0	1,216,930	30,317,595
Jan-17	29,369,246	784.9	0.0	31	0	1,209,692	31,359,915
Feb-17	26,144,559	739.7	0.0	28	0	1,202,455	28,688,415
Mar-17	28,985,084	623.0	0.0	31	1	1,195,218	27,816,720
Apr-17	22,823,269	379.5	0.0	30	1	1,187,981	23,770,634
May-17	22,196,746	191.0	8.8	31	1	1,180,744	22,239,727
Jun-17	21,339,393	69.1	22.2	30	0	1,173,507	21,784,127
Jul-17	22,953,227	22.3	53.9	31	0	1,166,270	23,217,538
Aug-17	22,947,367	35.1	38.7	31	0	1,159,033	22,742,957
Sep-17	21,826,159	119.3	14.8	30	1	1,151,796	20,868,605
Oct-17	22,377,976	307.7	0.0	31	1	1,144,559	23,526,057
Nov-17	25,903,115	465.2	0.0	30	1	1,137,321	25,029,895
Dec-17	30,421,258	710.4	0.0	31	0	1,130,084	30,442,714
Jan-18		784.9	0.0	31	0	1,142,049	31,457,370

Feb-18	739.7	0.0	28	0	1,154,014	28,758,206
Mar-18	623.0	0.0	31	1	1,165,978	27,858,846
Apr-18	379.5	0.0	30	1	1,177,943	23,785,096
May-18	191.0	8.8	31	1	1,189,907	22,226,525
Jun-18	69.1	22.2	30	0	1,201,872	21,743,261
Jul-18	22.3	53.9	31	0	1,213,837	23,149,008
Aug-18	35.1	38.7	31	0	1,225,801	22,646,763
Sep-18	119.3	14.8	30	1	1,237,766	20,744,746
Oct-18	307.7	0.0	31	1	1,249,731	23,374,534
Nov-18	465.2	0.0	30	1	1,261,695	24,850,708
Dec-18	710.4	0.0	31	0	1,273,660	30,235,863
Jan-19	784.9	0.0	31	0	1,262,661	31,283,602
Feb-19	739.7	0.0	28	0	1,251,662	28,617,523
Mar-19	623.0	0.0	31	1	1,240,663	27,751,247
Apr-19	379.5	0.0	30	1	1,229,664	23,710,581
May-19	191.0	8.8	31	1	1,218,665	22,185,094
Jun-19	69.1	22.2	30	0	1,207,666	21,734,913
Jul-19	22.3	53.9	31	0	1,196,667	23,173,744
Aug-19	35.1	38.7	31	0	1,185,668	22,704,583
Sep-19	119.3	14.8	30	1	1,174,669	20,835,650
Oct-19	307.7	0.0	31	1	1,163,670	23,498,522
Nov-19	465.2	0.0	30	1	1,152,671	25,007,780
Dec-19	710.4	0.0	31	0	1,141,672	30,426,019

3,723,826,257

2008	326,411,407	319,465,402
2009	318,733,351	317,407,894
2010	311,592,501	317,214,435
2011	312,740,387	316,659,551
2012	309,445,217	315,683,039
2013	315,512,631	313,185,548
2014	319,149,657	311,129,652
2015	308,961,454	306,943,191
2016	302,232,068	302,890,056
2017	297,287,399	301,487,303
2018		300,830,926
2019		300,929,259

Total to 2017 3,122,066,072 3,122,066,072

3,723,826,257

Check

												Unmetered Scattered Loads
	Purchases	Modeled Purchases	Difference	% Difference	Loss Factor	Total Billed	Residential	General Service < 50 kW	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	
	Weather Normal Projection											
2008	326,411,407	325,010,547	(1,400,860)	-0.4%	1.0584	308,395,574	115,598,927	62,516,620	127,215,658	55,047	2,743,016	266,306
2009	318,733,351	319,453,597	720,246	0.2%	1.0663	298,927,028	114,949,769	59,701,648	121,258,615	53,347	2,737,943	225,707
2010	311,592,501	315,428,339	3,835,838	1.2%	1.0721	290,638,429	111,140,548	58,565,209	117,895,988	52,932	2,785,831	197,923
2011	312,740,387	313,892,828	1,152,441	0.4%	1.0767	290,464,652	110,139,623	58,834,930	118,512,672	52,660	2,734,864	189,903
2012	309,445,217	311,750,503	2,305,286	0.7%	1.0741	288,106,900	107,717,983	57,494,465	120,128,919	51,558	2,531,984	181,992
2013	315,512,631	312,391,340	(3,121,291)	-1.0%	1.0759	293,263,621	113,520,550	57,852,244	119,216,710	51,382	2,441,056	181,680
2014	319,149,657	315,053,255	(4,096,402)	-1.3%	1.0731	297,398,397	114,433,382	58,443,482	121,885,729	50,004	2,405,635	180,165
2015	308,961,454	308,860,040	(101,414)	0.0%	1.0700	288,752,255	108,243,956	58,492,111	119,763,838	49,108	2,029,685	173,556
2016	302,232,068	302,931,764	699,696	0.2%	1.0775	280,505,070	104,348,161	58,168,701	116,637,109	48,746	1,136,285	166,068
2017	297,287,399	297,293,859	6,460	0.0%	1.0662	278,833,243	103,129,632	57,585,352	116,753,504	44,234	1,154,454	166,068
2018		300,830,926				280,488,048						
2019		300,929,259				280,579,732						
Average					1.0725							
Usage Per Customer												
2008							11,297	30,564	772,956	970	866	4,010
2009							11,053	29,177	729,010	937	858	3,645
2010							10,580	28,592	710,574	944	873	3,345
2011							10,313	28,462	717,534	946	873	3,303
2012							9,973	27,813	718,976	907	856	3,250
2013							10,425	27,883	695,817	871	859	3,230
2014							10,437	27,751	708,638	882	846	3,291
2015							9,822	27,428	768,538	927	734	3,327
2016							9,419	27,211	781,052	931	424	3,256
2017							9,234	26,854	846,551	972	405	3,256
2018							9,234	26,854	846,551	972	405	3,256
2019							9,234	26,854	846,551	972	405	3,256
2009							0.9784	0.9546	0.9431	0.9663	0.9906	0.9091
2010							0.9572	0.9799	0.9747	1.0070	1.0175	0.9177
2011							0.9748	0.9955	1.0098	1.0023	0.9996	0.9873
2012							0.9670	0.9772	1.0020	0.9590	0.9810	0.9840
2013							1.0452	1.0025	0.9678	0.9600	1.0029	0.9938
2014							1.0012	0.9953	1.0184	1.0133	0.9853	1.0188
2015							0.9410	0.9884	1.0845	1.0500	0.8674	1.0110
2016							0.9590	0.9921	1.0163	1.0053	0.5780	0.9787
2017							0.9803	0.9869	1.0839	1.0437	0.9556	1.0000
Used							1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Geomean							0.9778	0.9857	1.0102	1.0002	0.9191	0.9771
Non Weather Corrected Forecast												
2018						277,668,150	103,492,057	57,681,577	115,130,948	42,775	1,154,724	166,068
2019						277,668,150	103,492,057	57,681,577	115,130,948	42,775	1,154,724	166,068
Weather Corrected Forecast												
2018						280,488,048	104,280,349	58,279,267	115,248,177	42,775	1,154,724	166,068
2019						280,579,732	103,566,100	58,157,023	113,634,985	42,775	1,154,724	166,068
% Weather Sensitive												
2018						2,819,898	80,206,344	44,703,223	63,322,021	0	0	0
2019						2,911,582	80,206,344	44,703,223	63,322,021	0	0	0
Allocation of Weather Sensitive Amount												
2018							1,201,571	669,699	948,627	0	0	0
2019							1,240,638	691,473	979,470	0	0	0
CDM												
2018						1,316,687	413,280	72,009	831,398			1,316,687
2019						3,858,056	1,166,596	216,027	2,475,433			3,858,056

	<u>Residential</u>	<u>General Service</u> <u>< 50 kW</u>	<u>General Service</u> <u>50 to 4,999 kW</u>	<u>Sentinel Lights</u>	<u>Street Lights</u>	<u>Unmetered</u> <u>Scattered</u> <u>Loads</u>	<u>Total</u>
2008	10,233	2,045	165	57	3,167	66	15,733
2009	10,400	2,046	166	57	3,191	62	15,922
2010	10,505	2,048	166	56	3,191	59	16,025
2011	10,679	2,067	165	56	3,134	58	16,159
2012	10,801	2,067	167	57	2,958	56	16,105
2013	10,890	2,075	171	59	2,843	56	16,094
2014	10,964	2,106	172	57	2,844	55	16,197
2015	11,021	2,133	156	53	2,766	52	16,181
2016	11,078	2,138	149	52	2,679	51	16,148
2017	11,169	2,144	138	46	2,848	51	16,396
2018	11,208	2,148	136	44	2,849	51	16,436
2019	11,208	2,148	136	44	2,849	51	16,436

Growth Rate in Customer Numbers

2008						
2009	1.0163	1.0004	1.0106	1.0029	1.0076	0.9322
2010	1.0101	1.0011	0.9975	0.9854	1.0000	0.9556
2011	1.0166	1.0092	0.9955	0.9926	0.9821	0.9718
2012	1.0114	1.0000	1.0116	1.0210	0.9438	0.9739
2013	1.0083	1.0037	1.0254	1.0381	0.9613	1.0045
2014	1.0068	1.0150	1.0039	0.9605	1.0001	0.9733
2015	1.0052	1.0126	0.9060	0.9353	0.9727	0.9528
2016	1.0052	1.0024	0.9583	0.9874	0.9686	0.9776
2017	1.0082					
Used	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Geomean	1.0098	1.0055	0.9879	0.9899	0.9793	0.9675

	General Service 50 to 4,999 kW	Sentinel Lights	Street Lights	Total
2008	316,144	141	7,535	323,820
2009	299,390	143	7,499	307,032
2010	284,692	152	7,492	292,336
2011	289,456	153	7,493	297,102
2012	292,339	150	6,949	299,438
2013	293,433	150	6,704	300,287
2014	288,261	139	6,610	295,010
2015	288,082	136	5,922	294,141
2016	283,796	135	3,094	287,026
2017	279,963	123	3,197	283,282
2018	280,141	119	3,183	283,444
2019	276,220	119	3,183	279,523

kW/kWh

2008	0.2485%	0.2563%	0.2747%
2009	0.2469%	0.2673%	0.2739%
2010	0.2415%	0.2866%	0.2689%
2011	0.2442%	0.2901%	0.2740%
2012	0.2434%	0.2906%	0.2745%
2013	0.2461%	0.2914%	0.2746%
2014	0.2365%	0.2778%	0.2748%
2015	0.2405%	0.2778%	0.2918%
2016	0.2433%	0.2778%	0.2723%
2017	0.2398%	0.2778%	0.2769%
Average	0.2431%	0.2793%	0.2756%

Lakeland Power Load Forecast for 2019 Rate Application

	Total Annual CDM Results (Net) from 2006 to 2010 Programs	Total Annual CDM Results (Net) from 2011 to 2014 Programs	Total Annual CDM Results (Net) from 2015 and 2016 Programs	Estimated Annual CDM Results (Net) from 2017 Programs	Total Annual CDM Results	Increase over previous year		
2005					-		-	Check
2006	524,947				524,947	524,947	6,730	524,947 -
2007	1,571,387				1,571,387	602,254	7,721	1,571,387 -
2008	2,035,702				2,035,702	- 45,284	- 581	2,035,702 -
2009	2,988,155				2,988,155	990,770	12,702	2,988,155 -
2010	3,122,436				3,122,436	- 704,063	- 9,026	3,122,436 -
2011	3,107,360	400,222			3,507,581	980,892	12,576	3,507,581 -
2012	3,023,112	1,637,934			4,661,046	323,479	4,147	4,661,046 -
2013	2,987,738	2,931,154			5,918,892	984,133	12,617	5,918,892 -
2014	2,777,404	4,568,488			7,345,892	594,272	7,619	7,345,892 -
2015	2,224,944	5,400,097	2,626,680		10,251,721	2,402,983	30,807	10,251,721 -
2016	2,078,197	5,018,785	6,443,691		13,540,674	1,255,660	16,098	13,540,674 -
2017	1,470,942	3,715,800	7,664,982	1,186,937	14,038,660	- 564,494	- 7,237	14,038,660 -
2018	827,766	3,634,425	7,658,189	2,373,873	14,494,253	933,241	11,965	14,494,253 -
2019	770,437	3,632,028	7,651,765	2,371,769	14,425,999	- 857,919	- 10,999	14,425,999 -
Total	29,510,526	30,938,933	32,045,307	5,932,579	98,427,345			

CDM Activity Variable

Jan	1
Feb	2
Mar	3
Apr	4
May	5
Jun	6
Jul	7
Aug	8
Sep	9
Oct	10
Nov	11
Dec	12
Total	78

	2018	2019
2018 Programs	2,633,374	2,633,374
2019 Programs		2,449,363
Total	2,633,374	5,082,737

Residential	2018	2019
2018 Programs	826,560	826,560
2019 Programs		680,071
Total	826,560	1,506,631

GS < 50 kW	2018	2019
2018 Programs	144,018	144,018
2019 Programs		144,018
Total	144,018	288,036

GS > 50 kW	2018	2019
2018 Programs	1,662,795	1,662,795
2019 Programs		1,625,274
Total	1,662,795	3,288,070

Summary of Degree Day Information

Summary of All Heating Degree Days

Month	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg	20 Year Trend
January	850.00	790.50	1,085.40	749.60	926.10	913.60	745.50	745.50	879.50	824.30	695.80	990.40	1,041.10	486.00	706.50	826.10	753.10	995.40	839.20	891.90	667.70	519.50	941.80	801.20	730.95	708.57	784.93	755.57
February	775.60	873.10	845.00	817.10	814.00	738.90	587.10	587.10	731.40	740.70	664.90	857.50	746.80	737.40	751.20	847.50	815.60	723.70	647.50	650.90	662.60	703.20	857.40	988.00	731.14	617.14	739.72	782.74
March	746.30	683.90	663.90	574.30	710.80	729.50	597.90	597.90	510.00	666.80	674.70	705.00	592.80	746.40	663.40	653.10	760.50	652.30	427.00	574.80	457.10	550.30	806.80	742.80	576.48	681.52	622.96	643.02
April	443.90	383.70	389.80	474.40	467.20	432.20	349.90	349.90	408.70	364.70	399.40	460.90	395.90	381.20	362.70	426.60	348.60	379.90	287.30	390.90	399.80	421.90	371.60	404.50	454.29	335.71	379.45	390.76
May	217.00	219.10	249.40	214.70	230.50	317.50	90.20	90.20	199.70	160.60	285.90	212.70	236.00	252.20	181.70	203.50	277.30	231.00	151.60	147.10	138.90	166.30	196.50	158.00	216.29	226.76	190.97	205.79
June	120.20	79.80	78.40	47.00	47.50	33.20	75.40	75.40	94.00	68.10	65.00	74.80	110.40	33.50	58.50	62.60	48.40	105.40	66.20	57.70	55.10	82.30	42.70	73.00	75.90	84.57	69.13	65.88
July	75.80	10.00	18.00	30.30	31.40	41.70	24.70	24.70	44.80	46.10	19.10	21.90	21.50	14.80	4.90	39.50	13.90	38.60	13.10	2.00	1.50	20.40	58.60	26.00	28.10	20.86	22.31	21.02
August	94.50	35.70	71.60	19.70	25.10	68.60	22.80	22.80	51.20	14.30	25.40	27.40	69.80	13.20	43.70	26.70	39.40	56.90	25.90	15.90	31.20	37.40	43.80	27.30	13.43	59.62	35.08	37.47
September	162.50	215.80	136.30	201.60	123.20	153.50	109.10	109.10	178.00	151.20	78.00	113.70	88.40	78.00	163.50	100.10	132.70	115.60	143.10	109.10	147.30	157.80	133.40	61.50	76.67	116.10	119.33	110.70
October	401.60	377.80	306.70	281.70	342.00	343.80	317.30	317.30	320.70	312.20	391.40	349.80	310.80	279.70	366.10	226.70	372.50	341.60	318.60	290.00	305.70	301.70	280.30	346.80	287.71	232.19	307.71	284.01
November	544.50	532.30	455.00	629.20	609.10	533.60	476.80	476.80	522.50	410.80	561.60	483.20	485.20	491.10	441.10	555.20	555.90	414.10	398.80	432.40	529.00	564.70	559.80	426.40	414.48	356.00	465.16	449.05
December	722.20	746.70	673.20	872.10	657.50	697.50	655.90	655.90	919.10	605.80	753.70	676.70	801.00	785.60	610.00	766.20	782.60	750.20	776.10	617.50	630.00	848.00	663.10	513.80	679.71	843.05	710.41	702.41
Total	5,154.10	4,948.40	4,972.70	4,911.70	4,984.40	5,003.60	4,052.60	4,052.60	4,859.60	4,365.60	4,614.90	4,974.00	4,899.70	4,299.10	4,353.30	4,733.80	4,900.50	4,804.70	4,094.40	4,180.20	4,025.90	4,373.50	4,955.80	4,569.30	4,285.14	4,282.10	-	-

Summary of All Cooling Degree Days

Month	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Year Avg	20 Year Trend
January	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
February	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
April	-	-	-	-	-	-	-	-	-	0.10	4.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10	0.01	-0.13
May	2.70	0.20	2.10	-	2.00	-	5.30	5.30	4.90	2.20	1.80	-	5.50	0.40	14.00	9.10	-	-	22.90	10.10	7.60	11.70	0.30	17.20	12.70	5.20	8.77	12.76
June	5.40	8.20	32.70	51.90	21.90	16.40	50.30	50.30	11.40	36.70	39.30	15.80	15.20	76.80	31.30	43.00	36.40	19.10	12.00	13.40	47.50	27.20	20.20	4.00	22.00	19.70	22.15	19.40
July	2.70	50.30	44.00	61.40	14.40	40.00	39.90	39.90	28.20	51.70	79.20	39.00	45.20	87.80	83.40	43.60	54.10	10.30	95.70	80.60	70.50	75.90	18.30	48.00	64.80	20.30	53.85	65.23
August	12.50	48.90	13.50	64.70	38.50	14.00	45.40	45.40	29.30	60.70	46.80	60.90	28.40	59.80	39.90	52.30	26.00	39.80	61.10	38.00	45.80	21.60	24.40	33.30	77.70	19.40	38.71	45.26
September	8.60	7.40	2.70	0.40	9.00	0.70	6.00	6.00	12.10	15.40	31.50	5.60	17.90	12.60	0.70	14.40	5.10	2.70	17.50	17.50	10.40	7.10	3.50	41.00	13.40	30.00	14.82	16.82
October	-	-	1.70	-	-	1.40	-	-	-	-	2.20	-	-	6.70	-	1.50	-	-	-	-	-	-	0.30	-	-	-	0.03	0.08
November	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
December	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
Total	31.90	115.00	96.70	178.40	85.80	72.50	146.90	146.90	85.90	166.80	205.30	121.30	112.20	244.10	169.30	163.90	121.60	71.90	209.20	159.60	181.80	143.50	67.00	143.50	190.60	94.70	-	-

Appendix E	Appendix 2-H Other Revenue
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Table 3-43: OEB Appendix 2-H Other Operating Revenue
Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
	<i>Reporting Basis</i>	<i>CGAAP</i>	<i>CGAAP</i>	<i>MIFRS</i>	<i>MIFRS</i>	<i>MIFRS</i>	<i>MIFRS</i>	<i>MIFRS</i>	<i>MIFRS</i>
4235	Miscellaneous Service Revenues	\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626
4225	Late Payment Charges	\$ 93,690	\$ 100,257	\$ 112,699	\$ 137,082	\$ 84,072	\$ 93,225	\$ 83,700	\$ 83,700
4080	Distribution Services Revenue								
4082	Retail Services Revenues	\$ 7,156	\$ 44,892	\$ 13,771	\$ 10,115	\$ 7,500	\$ 6,899	\$ 7,000	\$ 7,000
4084	Service Transaction Requests (STR) Revenues	\$ 145	\$ 68						
4086	SSS Administration Revenue	\$ 39,767	\$ 42,155	\$ 41,834	\$ 45,184	\$ 45,230	\$ 46,268	\$ 46,700	\$ 46,700
4210	Rent from Electric Property	\$ 141,988	\$ 226,026	\$ 174,612	\$ 226,700	\$ 216,154	\$ 224,000	\$ 245,135	\$ 399,135
4245	Government and Other Assistance Directly Credited to Income	\$ -				\$ -	\$ -		
4355	Gain on Disposition of Utility and Other Property	\$ 15,000		\$ 12,220	\$ 24,883	\$ 10,142	\$ 1,282	\$ 6,060	\$ -
4360	Loss on Disposition of Utility and Other Property	-\$ 57,782					-\$ 8,736	-\$ 23,630	\$ -
4375	Revenues from Non Rate-Regulated Utility Operations	\$ 15,000	\$ 135,141	\$ 163,411	\$ 80,668	\$ 614,065	\$ 73,621	\$ 37,900	\$ 33,800
4380	Expenses of Non Rate-Regulated Utility Operations	-\$ 8,000	-\$ 115,719	-\$ 156,395	-\$ 74,223	-\$ 615,054	-\$ 62,150	-\$ 36,200	-\$ 31,400
4390	Miscellaneous Non-Operating Income	\$ 48,880	\$ 82,605	\$ 207,946	\$ 107,213	\$ 71,251	\$ 129,141	\$ 77,653	\$ 77,653
4405	Interest and Dividend Income	\$ 5,597	\$ 25,529	\$ 51,904	\$ 52,618	\$ 61,067	\$ 52,851	\$ -	\$ -
Specific Service Charges		\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626
Late Payment Charges		\$ 93,690	\$ 100,257	\$ 112,699	\$ 137,082	\$ 84,072	\$ 93,225	\$ 83,700	\$ 83,700
Other Operating Revenues		\$ 189,057	\$ 313,141	\$ 230,218	\$ 281,999	\$ 268,885	\$ 277,167	\$ 298,835	\$ 452,835
Other Income or Deductions		\$ 18,695	\$ 127,554	\$ 279,085	\$ 191,160	\$ 141,471	\$ 186,010	\$ 61,783	\$ 80,053
Total		\$ 388,650	\$ 619,838	\$ 695,250	\$ 688,575	\$ 585,592	\$ 633,571	\$ 509,944	\$ 682,214

<u>Description</u>	<u>Account(s)</u>	<u>Account(s)</u>
Specific Service Charges:	4235	4235
Late Payment Charges:	4225	4225
Other Distribution Revenues:		4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
Other Income and Expenses:		4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398,

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

Account 4235 - Specific Service Charges

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Change of Occupancy Charges	\$ 59,733	\$ 51,690	\$ 50,220	\$ 50,370	\$ 51,930	\$ 53,550	\$ 54,472	\$ 54,472
Reconnection Charges	\$ 18,571	\$ 18,400	\$ 12,910	\$ 16,825	\$ 27,980	\$ 12,655	\$ -	\$ -
NSF Returned Cheque Charges	\$ 7,198	\$ 6,315	\$ 6,748	\$ 6,880	\$ 7,752	\$ 7,380	\$ 7,508	\$ 7,508
MicroFIT Service Charges	\$ 998	\$ 1,987	\$ 2,870	\$ 3,112	\$ 3,409	\$ 3,499	\$ 3,560	\$ 3,560
Miscellaneous Charges (Historical Usage/Arrears/Credit Reference)	\$ 708	\$ 494	\$ 501	\$ 1,148	\$ 93	\$ 85	\$ 86	\$ 86
Total	\$ 87,208	\$ 78,887	\$ 73,249	\$ 78,335	\$ 91,164	\$ 77,169	\$ 65,626	\$ 65,626
	-\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.07	\$ 0

Account 4210 - Rent from Electric Property

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Pole Rental	\$ 135,713	\$ 171,752	\$ 120,370	\$ 172,520	\$ 161,978	\$ 169,868	\$ 191,000	\$ 345,000
Building Rental	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Rental - Intercompany	\$ -	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Sentinel Rental	\$ 275	\$ 274	\$ 242	\$ 180	\$ 176	\$ 132	\$ 135	\$ 135
Total	\$ 141,988	\$ 226,026	\$ 174,612	\$ 226,700	\$ 216,154	\$ 224,000	\$ 245,135	\$ 399,135
	-\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Account 4375 - Revenues from Non Rate-Regulated Utility Operations

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Intercompany Wages (On-Call & Trouble Call Assistance)	\$ 15,000	\$ 53,966	\$ 73,334	\$ 60,227	\$ 68,337	\$ 47,394	\$ 32,800	\$ 32,800
Staff Assisting Other LDC's	\$ -	\$ 46,566	\$ 24,755	\$ -	\$ 11,870	\$ 16,085	\$ -	\$ -
Staff on Loan to CUPE	\$ -	\$ 2,200	\$ 3,575	\$ 12,148	\$ 2,300	\$ 2,600	\$ -	\$ -
Connection Impact Assessment and MicroFIT Connection Charges	\$ -	\$ 32,409	\$ 1,466	\$ 7,312	\$ 531,398	\$ 2,793	\$ 4,100	\$ -
CDM Program Revenue	\$ -	\$ -	\$ 56,179	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ 4,102	\$ 980	\$ 161	\$ 4,750	\$ 1,000	\$ 1,000
Total	\$ 15,000	\$ 135,141	\$ 163,411	\$ 80,668	\$ 614,065	\$ 73,621	\$ 37,900	\$ 33,800
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Account 4380 - Expenses for Non Rate-Regulated Utility Operations

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Intercompany Wages (On-Call & Trouble Call Assistance)	-\$ 8,000	-\$ 49,891	-\$ 57,310	-\$ 46,187	-\$ 38,910	-\$ 40,430	-\$ 31,400	-\$ 31,400
Staff Assisting Other LDC's	\$ -	-\$ 25,067	-\$ 10,290	\$ -	-\$ 11,126	-\$ 17,378	\$ -	\$ -
Staff on Loan to CUPE	\$ -	-\$ 2,571	-\$ 3,450	-\$ 11,657	-\$ 1,973	-\$ 2,373	\$ -	\$ -
Connection Impact Assessment and MicroFIT Connection Charges	\$ -	-\$ 38,191	-\$ 13,988	-\$ 11,766	-\$ 533,194	-\$ 1,968	\$ 4,800	\$ -
CDM Program Expenses	\$ -	\$ -	-\$ 68,629	\$ -	-\$ 29,852	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	-\$ 2,729	-\$ 4,613	\$ -	\$ -	\$ -	\$ -
Total	-\$ 8,000	-\$ 115,719	-\$ 156,395	-\$ 74,222	-\$ 615,054	-\$ 62,150	-\$ 36,200	-\$ 31,400
	\$ -	\$ -	\$ 0	\$ 1	\$ -	\$ 0	\$ -	\$ -

Account 4390 - Miscellaneous Non-Operating Income

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Charge for Interval Data Access	\$ 17,880	\$ 16,160	\$ 15,840	\$ 15,840	\$ 15,920	\$ 16,803	\$ 16,803	\$ 16,803
FIT Admin Service Charges	\$ -	\$ 2,545	\$ 3,555	\$ 4,375	\$ 11,153	\$ 9,000	\$ 9,000	\$ 9,000
Admin Charge for Service Layouts, New Connections, etc	\$ 31,000	\$ 29,448	\$ 67,400	\$ 31,120	\$ 36,830	\$ 61,195	\$ 45,000	\$ 45,000
Sale of Scrap Metal	\$ -	\$ 17,020	\$ 13,679	\$ 16,876	\$ 6,970	\$ 26,611	\$ 6,850	\$ 6,850
Damage Recovery for Accidents to Equipment	\$ -	\$ 14,210	\$ 73,329	\$ 4,605	\$ -	\$ 10,396	\$ -	\$ -
CDM Program Reconciliation Settlement	\$ -	\$ -	\$ -	\$ 51,537	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 3,221	\$ 34,142	\$ 17,139	\$ 378	\$ 5,135		
Total	\$ 48,880	\$ 82,605	\$ 207,946	\$ 107,213	\$ 71,251	\$ 129,141	\$ 77,653	\$ 77,653

\$ - \$ 0 \$ - \$ - \$ - \$ - \$ - \$ -

Account 4405 - Interest and Dividend Income

	2013 Board Approved Proxy	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Test
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Bank Deposit Interest	\$ 5,597	\$ 6,944	\$ 6,778	\$ 6,556	\$ 29,702	\$ 36,203	\$ -	\$ -
OEB Carrying Charges	\$ -	\$ 18,585	\$ 45,126	\$ 46,062	\$ 31,365	\$ 16,648	\$ -	\$ -
Total	\$ 5,597	\$ 25,529	\$ 51,904	\$ 52,618	\$ 61,067	\$ 52,851	\$ -	\$ -

\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Notes:

- List and specify any other interest revenue.
- In the transition year to IFRS, the applicant is to present information in both MIFRS and CGAAP. For the typical applicant that adopted IFRS on January 1, 2015, 2014 must be presented in both a CGAAP and MIFRS basis.