

LAKEFRONT UTILITIES INC.
2020 IRM APPLICATION
EB-2019-0050

Rates Effective: January 1, 2020

Submitted On: August 9, 2019





August 9, 2019
Ontario Energy Board
P.O. Box 2319 27th Floor
2300 Yonge Street
Toronto, Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2019-0050 2020 IRM Rate Application

Dear Ms. Walli,

Please find attached accompanying this letter two copies of Lakefront Utilities Inc.'s Application for Electricity and Distribution Rates and Charges effective January 1, 2020.

Lakefront Utilities Inc.'s application will be filed through the Board's web portal at www.errr.oeb.gov.on.ca, consisting of one (1) electronic copy of the application in searchable/unrestricted PDF format and one (1) electronic copy in Microsoft Excel format of the following complete IRM models:

- 2020 IRM Rate Generator Model
- GA Analysis Workform
- Account 1595 Workform
- IRM Checklist

Should the board have questions regarding this matter please contact Adam Giddings at agiddings@lusi.on.ca or Dereck Paul at dpaul@lusi.on.ca

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Adam Giddings", is written over a light blue horizontal line.

Adam Giddings, CPA CA
Manager of Regulatory Compliance and Finance
Lakefront Utilities Inc.

Cc: Dereck C. Paul – President & CEO

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3.1.2 Components of the Application Filing

APPLICATION

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF *an application by Lakefront Utilities Inc. for an Order or Orders pursuant to section 78 of the Ontario Energy Board Act, 1998 approving or fixing just and reasonable rates and other service charges for the distribution of electricity and related matters as of January 1, 2020.*

The Applicant is Lakefront Utilities Inc. (LUI) (the “Applicant”). The Applicant is a licensed electricity distributor operating pursuant to electricity distribution license ED-2002-0545. The Applicant distributes electricity to over 10,000 customers within its licensed service territory in the Town of Cobourg and the Village of Colborne, which is comprised of over 85% residential customers while approximately 12% are small business or industrial based.

LUI is incorporated under the Business Corporation Act on April 12, 2000. The Shareholders of LUI are the Town of Cobourg and the Village of Colborne. The population of the Municipality of Cobourg is approximately 20,000 and the Village of Colborne is approximately 6,000. In addition to residential, small business and industrial customers, the remainder of the utility’s customer base is comprised of Sentinel Lighting, Street Lights, and Unmetered Scattered Load.

Lakefront Utilities Inc. hereby applies to the Ontario Energy Board (the “OEB”) pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its proposed distribution rates and other charges, effective January 1, 2020 based on a 2020 Incentive Rate Mechanism (IRM) application.

Unless otherwise identified in the Application, Lakefront Utilities Inc. followed Chapter 3 of the OEB’s Filing Requirements for Electricity Distribution Rate Application dated July 12, 2018 (originally issued on November 14, 2006) and the OEB’s Addendum to the Filing Requirements dated July 15, 2019, in order to prepare this application.

This supported application may be amended from time to time, prior to the Board’s final decision on this application.

3.1.2 (1) Specific Approvals Requested

Lakefront Utilities Inc. ("LUI") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2020 Distribution Rate Adjustments effective January 1, 2020. LUI applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

LUI has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 12, 2018, The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("the EDDVAR Report") issued July 31, 2009 and the Electricity Distribution Retail Transmission Service Rates Guideline G-2008-0001, Revision 4.0, issued June 28, 2012 ("RTSR Guidelines") in order to prepare this application.

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2020, LUI requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2020 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2020 distribution rates and charges, LUI requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

LUI requests that this application be prepared by way of a written hearing.

In the preparation of this application, LUI has used the 2020 IRM Rate Generator (Version 1.0) issued on July 5, 2019. LUI is proposing disposition of its 2018 Group One variance accounts during this proceeding. The 2020 IRM Rate Generator model was pre-populated with distributor-specific data for Lakefront Utilities Inc., including the most recent tariff of rates and charges, load, and customer data and Group 1 DVA balances. LUI confirms that the tariff of rates and charges is accurate, as included in Tab 2 of the model and confirms the accuracy of the pre-populated billing determinates and customer volume, as included in Tab 4 of the model.

Price Cap Adjustment

LUI selected the Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its fixed and volumetric 2020 rates. The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between Cost of Service applications. LUI acknowledges that the Board released an update on November 23, 2018 for an Input Price Index of 1.20%. The 1.20% is to be used as a placeholder for the inflation adjustment for rates adjusted through the Price Cap IR and Annual Index plan for rates effective in 2020. LUI understands that the model will be updated by the OEB staff with the 2020 price cap parameters once they are available.

Revenue-to-Cost Ratio Adjustments

The Revenue to Cost ratio adjustments which were approved in LUI's 2017 Cost of Service application (EB-2016-0089), was completed in the 2019 IRM EB-2018-0049 and no further adjustment is required.

Residential Rate Design

LUI confirms that it has not diverged from the Board's model concept or modified the Rate Model. LUI also confirms that the model is correctly calculating the GA rate rider among all classes.

RTSR Adjustments

An adjustment of Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

Deferral and Variance Accounts

In addition, LUI has completed Tab 3 – 2018 Continuity Schedule and confirms the entries in column BU, representing Group 1 Deferral and Variance Account balances as of December 31, 2018 are accurate. The total claim is a credit balance of \$766,077 and exceeds the threshold.

Specific Service Charge and Loss Factors

Continuance of Rate Riders and Adders for which the sunset date has not yet been reached and continuance of the Specific Services charges and Loss Factors as approved in LUI's 2017 Cost of Service Application (EB-2016-0089);

Disposition of LRAMVA

LUI is not seeking to recover residual balances in its LRAMVA variance accounts in this proceeding.

Tax Change

LUI is not applying for a tax change rate rider.

ICM/Z-Factor

LUI is not applying for an Incremental Capital Module or a Z-Factor claim.

Status of Board Directives from Previous Board Decisions

Included in Lakefront's Decision and Rate Order for its 2019 IRM (EB-2018-0049), OEB findings requested updates to Lakefront's third-party audit report that was filed with its 2019 IRM¹. Lakefront's auditors have updated their third-party audit report and has responded to the OEB findings from Lakefront's 2019 IRM filing.

The report from Lakefront's auditors is attached as Appendix 6.

¹ EB-2018-0049, Page 8

3.1.2 (2) Contact Information

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

Adam Giddings, Manager of Regulatory Compliance and Finance

Tel: 905-372-2193 extension: 5242

Fax: 905-372-2581

Email: agiddings@lusi.on.ca

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

Lakefront Utilities Inc.

207 Division Street

P.O. Box 577

Cobourg, ON K9A 4L3

3.1.2 (3) Completed Models and Supplementary Workforms

Lakefront Utilities Inc.'s application will be filed through the Board's web portal at www.errr.oeb.gov.on.ca, consisting of one (1) electronic copy of the application in searchable/unrestricted PDF format and one (1) electronic copy in Microsoft Excel format of the following complete IRM models:

- 2020 IRM Rate Generator Model (Version 1.0) issued on July 5, 2019
- GA Analysis Work Form issued on July 15, 2019
- Account 1595 Workform issued on June 27, 2019
- IRM Checklist issued on July 10, 2019

3.1.2 (4) Current Tariff Sheet

A PDF copy of the current tariff sheet has been provided in Appendix 1.

3.1.2 (5) Supporting Documentation

All supporting documentation including relevant past decisions and/or settlement agreements have been cited within the application.

3.1.2 (6) Groups Affected by Application

Lakefront attests that the utility, its shareholder, and all its customer classes will be affected by the outcome of this application.

3.1.2 (7) Internet Address

This application and related documents can be viewed on Lakefront's website:

www.lakefrontutilities.on.ca

3.1.2 (8) Certification of Evidence

As President and CEO of Lakefront Utilities Inc. I certify that, to the best of my knowledge, the evidence filed in LUI's 2019 Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on July 5, 2019.

I also confirm that internal controls and processes are in place for the preparation, review, verification, and oversight of any account balances that are being requested for disposal.

Respectfully submitted,



Dereck C. Paul
President and CEO
Lakefront Utilities Inc.

3.2 Elements of the Price Cap IR and Annual IR Index Plan

3.2.1 Price Cap Index

Based on the most recent PEG Report, issued on August 23, 2018, the OEB has updated the stretch factor assignments for 2019. LUI remained in the Stretch Factor Group II with a stretch factor assignment of 0.15%. For the period from 2015 to 2017, LUI's average actual benchmarked costs were 21.5% lower than the predicted costs for the period based on the PEG econometric model.

Furthermore, as part of the Renewed Regulatory Framework for Electricity Distributors ("RRFE") the Board initiated a review of utility performance per the "Defining and Measuring Performance of Electricity Transmitters and Distributors (EB-2010-0379)" proceeding. As part of this proceeding the Board contracted Pacific Economics Group Research, LLC ("PEG") to prepare a report to the Board, "Empirical Research in Support of Incentive Rate Setting in Ontario: Report to the Ontario Energy Board". The original PEG Report was issued on May 3, 2013, and established the parameters for use to determine the Price Cap Index for the 4th Generation IRM including: a productivity factor of 0.00% was established, the approach to determine the Industry Specific Inflation Factor (replacing the 3rd Generation IRM GDP-IPI inflation factor) was established but has not yet been determined for 2020 IRM filers, and the initial stretch factor assignments which have not been updated by the OEB for 2020 IRM filers at 0.15% for LUI based on the PEG Report issued in the August 2018 report.

Consistent with the policy determinations set out in the Report of the Board on Rate Setting Parameters and Benchmarking under the RRFE for Ontario's Electricity Distributors (EB-2010-0379) (Issued November 21, 2013 and updated December 4, 2013), the OEB has calculated the value of the inflation factor for incentive rate setting under the Price Cap IR and Annual Index plans, for rate changes effective in 2020, to be 1.05%. The derivation of this is shown in the following table.

Table 1: 2017 Input Price Index – Board Issued November 23, 2017

Year	Inputs and Assumptions											
	Non-Labour GDP-IPI (FDD) - National							Labour AWE - All Employees - Ontario			Resultant Values - Annual Growth for the 2-factor IPI	
	Q1	Q2	Q3	Q4	Annual	Annual %	Weight	Annual	Annual %	Weight	Annual	Annual %
2015	114.6	115	115.7	116.1	115.35			\$ 962.94			103.7	
2016	116.4	116.3	116.8	117.5	116.750	1.2%	70%	\$ 973.56	1.1%	30%	104.9	1.2%

The price cap adjustment as determined in the 2020 IRM Rate Generator Model submitted with this application is based on a Price Cap Index placeholder of 1.05%, which has been used to determine the 2020 Distribution Rates, as follows:

1. Price Escalator of 1.20%
2. Minus a Productivity Factor of 0.0%
3. Minus a Stretch Factor of 0.15% based on LUI's current OEB approved Stretch Factor Group II, and
4. The resulting Price Cap Index of 1.05%

LUI proposes 2020 distribution rate adjustments to monthly Fixed Service Charge and Distribution Volumetric Rate for all rate classes reflecting the calculated values that are generated by the 2020 Rate Generator Model.

As discussed above, the price cap index adjustment, currently set at the 2019 value, is 1.20%, and within the model has been applied to current rates to yield LUI's proposed rates. Future updates to components of the price cap index calculation, to be completed by Board Staff as the update becomes available, may impact the final price cap adjustment being applied to the current model.

Proposed distribution rates appear in Proposed Tariff of Rates and Charges – Appendix 2, based on the 1.20% Price Cap Index.

3.2.2 Revenue to Cost Ratios

Revenue to cost ratios measure the relationship between the revenues expected from a class of customers and the level of costs associated to that class. The Board has established target ratio ranges for Ontario electricity distributors in its Review of Electricity Distribution Cost Allocation Policy (EB-2012-0219), dated March 31, 2011.

In LUI's 2017 Cost of Service Rate Application Decision (EB-2016-0089) LUI was directed to follow the approach of moving customers whose revenue-to-cost ratios that are above or below the approved ranges, to the lower and upper boundaries of their applicable ranges, after which adjustments will be made to the lowest or highest classes within their ranges as necessary to maintain revenue neutrality.

It was acknowledged in the 2017 Cost of Service settlement proposal that LUI will adjust the revenue-to-cost ratio for Street Lighting and Unmetered Scattered Load customers to the Board's minimum policy target range, as follows:

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2017	2018	2019	
	%	%	%	
Residential	92.85	96.01	97.32	85 - 115
GS < 50 kW	103.03	103.03	103.03	80 - 120
GS 50-2999 kW	104.44	104.44	104.44	80 - 120
GS 3000-4999 kW	109.72	109.72	109.72	80 - 120
Street Lighting	294.25	206.25	119.25	80 - 120
Sentinel Lighting	115.49	115.49	115.49	80 - 120
Unmetered Scattered Load (USL)	118.61	120.00	120.00	80 - 120

In Lakefront's 2019 IRM filing EB-2018-0049, the proposed revenue-to-cost ratio was completed as acknowledged in the 2017 Cost of Service settlement proposal.

3.2.3 Rate Design for Residential Electricity

On April 2, 2015, the OEB released its *Board Policy: A New Distribution Rate Design for Residential Electricity Customers* (EB-2012-0410), which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers. This will be implemented over a period of four years, beginning in 2016.

Lakefront's 2019 IRM filing was the last year of Lakefront's Utilities' transition period and, accordingly, 2019 was the final year in which Lakefront Utilities' rates were adjusted upwards by more than the mechanistic adjustment alone.

3.2.4 Retail Transmission Rates

LUI is charged Ontario Uniform Transmission Rates (“UTR”) by Hydro One Networks, and in turn has Board approved retail transmission service rates to charge end user customers in order to recover the expenses. Based on Hydro One Networks most recent Decision and Rate Order of the Board in the EB-2016-0081 proceeding, the UTRS’s effective January 1, 2019 are:

- \$3.19420/kW/mth for Network Service Rate
- \$0.7710/kW/mth for Line Connection Service Rate
- \$1.7493/kW/mth for Transformation Connection Service Rate

LUI understands that the model will be updated by the OEB staff with the 2020 rates once they are available.

Variance accounts are used to track the timing and rate differences in UTR’s paid and RTSR’s billed; they are recorded in USoA Accounts 1585 and 1586. On June 28, 2012, the Ontario Energy Board (the “Board”) issued revision 4.0 of the *Guideline G-2008-0001 Electricity Distribution Retail Transmission Service Rates (the “Guideline”)*. This Guideline outlines the information that the Board requires electricity distributors to file when proposing adjustments to their retail transmission service rates.

The billing determinants used on Tab 10: RTSR Current Rates of the 2020 IRM Rate Generator Model were derived from the RRR 2.1.5 Performance Based Regulation filing for the annual consumption in compliance with the instruction to use the most recent reported RRR billing determinants. The billing determinants are non-loss adjusted.

The OEB has provided a model for electrical distributors to calculate and predict the distributor’s specific RTSRs based on a comparison of historical transmission costs adjusted for the new UTR levels and the revenues generated under existing RTSRs. LUI has completed the model and included the 2018 historical RTSR Network and RTSR Connection data on Tab 12: TRSR – Historical Wholesale of the 2020 IRM Rate Generator Model. LUI acknowledges that parties to the proceeding will have an opportunity to review the resulting rates as part of the rate process. A summary of the current and proposed RTSRs from the 2020 IRM Rate Generator are provided in the table below:

Table 2: Summary of Retail Transmission Rate Changes

Rate Class	Unit	Network Service Rate		
		Current RTSR	Proposed RTSR	Increase
		Network	Network	(Decrease)
Residential	kWh	0.0060	0.0063	5.04%
GS<50 kW	kWh	0.0055	0.0058	4.73%
GS 50-2999 kW	kW	2.2135	2.3392	5.68%
GS 3000-4999 kW	kW	2.4757	2.6163	5.68%
USL	kWh	0.0062	0.0066	5.15%
Sentinel Lighting	kW	1.6776	1.7728	5.68%
Street Lighting	kWh	1.6695	1.7643	5.68%

Line & Transformation Connection Rate				
Rate Class	Unit	Current RTSR	Proposed RTSR	Increase
		Network	Network	(Decrease)
Residential	kWh	0.0048	0.0054	12.33%
GS<50 kW	kWh	0.0043	0.0048	12.07%
GS 50-2999 kW	kW	1.7380	1.9461	11.97%
GS 3000-4999 kW	kW	2.0500	2.2954	11.97%
USL	kWh	0.0054	0.0060	12.59%
Sentinel Lighting	kW	1.3717	1.5360	11.98%
Street Lighting	kWh	1.3436	1.5045	11.97%

3.2.5 Deferral and Variance Accounts Balance Disposition

Continuity Schedule

Chapter 3 of the Board's Filing Requirements and the *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provide that under the Price Cap IR, the distributor's Group 1 audited accounts balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as at December 31, 2018 to determine if the threshold has been exceeded. LUI has completed the Board Staff's 2020 IRM Rate Generator Tab 3: 2018 Continuity Schedule and has projected interest to December 31, 2019 balances. Actual interest has been calculated based on the Board's prescribed rates. Forecasted interest for the period January 1, 2019 to December 31, 2019 is based upon the last Board prescribed rate of 2.18%. Deferral and RSVA balance match the 2018 Audited Financial Statements.

Lakefront confirms that no adjustments have been made to balances previously approved by the OEB on a final basis.

Table 3: Deferral and Variance Account Disposition Balances

Group 1 Accounts	USoA	Principal	Interest to	
			December 31, 2019	Total Claim
LV Variance Account	1550	1,072,870	49,238	1,122,108
Smart Metering Entity Charge Variance Account	1551	(9,868)	(499)	(10,367)
RSVA - Wholesale Market Service Charge	1580	(705,614)	(36,353)	(741,967)
RSVA - Wholesale Market Service Charge - Sub-account CBR Class B	1580	72,372	5,178	77,550
RSVA - Retail Transmission Network Charge	1584	(12,636)	1,831	(10,805)
RSVA - Retail Transmission Connection Charge	1586	59,674	5,497	65,171
RSVA - Power (excluding Global Adjustment)	1588	(21,018)	(160)	(21,178)
RSVA - Power - Sub-account - Global Adjustment	1589	(1,200,494)	(42,133)	(1,242,627)
Disposition and Recover/Refund of Regulatory Balances (2012)	1595	170,828	(71,564)	99,264
Disposition and Recover/Refund of Regulatory Balances (2015)	1595	(740,255)	725,296	(14,959)
Disposition and Recover/Refund of Regulatory Balances (2016)	1595	(17,457)	(62,970)	(80,427)
Disposition and Recover/Refund of Regulatory Balances (2017)	1595	164,265	(172,105)	(7,840)
Group 1 Total (including Account 1589 - Global Adjustment)		(1,314,141)	636,331	(766,077)

Lakefront confirms that the disposition of residual balances for vintage Account 1595 have only been requested once the disposition balance is a year after the rate rider's sunset date has expired and the balances have been externally audited. Lakefront notes that the balance for Disposition and Recovery/Refund of Regulatory Balances (2012) was recorded in Disposition and Recovery/Refund of Regulatory Balances (2013) in Tab 3 of the 2020 IRM Rate Generator because the model did not include an applicable line for 2012.

Lakefront's proposed recovery period is 36 months as the claim amount is significant. Further analysis is provided under Bill Impacts.

Table 4: Explanation of Variance Between Proposed Disposition and RRR

Group 1 Accounts	USoA	RRR Filing	Balance per Tab 3	Difference	Explanation
LV Variance Account	1550	1,098,722	1,098,720	2	Rounding
Smart Metering Entity Charge Variance Account	1551	(10,153)	(10,152)	(1)	Rounding
RSVA - Wholesale Market Service Charge	1580	(650,593)	(726,567)	75,974	Difference is balance in 1580 - Class B.
RSVA - Wholesale Market Service Charge - Sub-account CBR Class B	1580	0	75,972	(75,972)	See above
RSVA - Retail Transmission Network Charge	1584	(10,530)	(10,530)	(0)	Rounding
RSVA - Retail Transmission Connection Charge	1586	63,872	63,870	2	Rounding
RSVA - Power (excluding Global Adjustment)	1588	(20,719)	(20,720)	1	Rounding
RSVA - Power - Sub-account - Global Adjustment	1589	(1,216,457)	(1,216,457)	(0)	Rounding
Disposition and Recover/Refund of Regulatory Balances (2012)	1595	0	95,540	(95,540)	Tab 3 does not include a line item for 2012. Per OEB, the balances for 2012 were recorded on the line for 2013. Lakefront notes that the balance per RRR 2.1.7 is \$95,537.
Disposition and Recover/Refund of Regulatory Balances (2013)	1595	0	0	0	Rounding
Disposition and Recover/Refund of Regulatory Balances (2015)	1595	1,178	1,179	(1)	Rounding
Disposition and Recover/Refund of Regulatory Balances (2016)	1595	(80,047)	(80,046)	(1)	Rounding
Disposition and Recover/Refund of Regulatory Balances (2017)	1595	(11,421)	(11,421)	0	Rounding
Group 1 Total (including Account 1589 - Global Adjustment)		(836,148)	(740,612)	(95,536)	

Global Adjustment (3.2.5.2)

Lakefront Utilities' non-RPP Class B customers are billed using the IESO's Global Adjustment First (1st) Estimate. The GA variance account 1589 RSVA – Global Adjustment captures the difference between the amounts billed to the non-RPP customers on 1st estimate and the actual amount paid by Lakefront Utilities to the IESO for non-RPP customers.

Lakefront Utilities had ten customers transition from Class B to Class A for Global Adjustment in 2017 and has used the Rate Generator Model to calculate the customer specific GA rate rider. Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor.

Additional information regarding Lakefront's settlement process is described in Appendix 4 and Appendix 5.

GA Workform

In accordance with the filing requirements, Lakefront has completed the GA Analysis Workform that has been filed on the OEB's web site in live Microsoft Excel format.

Commodity Accounts 1588 and 1589 (3.2.5.3)

Lakefront Utilities confirms that it follows the OEB's letter dated May 23, 2017 – Guidance on the Disposition of Accounts 1588 and 1589:

- RPP settlement true-up claims are conducted monthly;
- The balances in Lakefront's RSVA Power (1588) and Global Adjustment (1589) variance accounts that are requested for disposition reflect RPP settlement amounts pertaining to the period that is being requested for disposition.

Lakefront also confirms that it has appropriate controls, processes and systems in place in order to:

- Accurately and on a timely basis calculate RPP transactions and claims to the IESO;
- Provide reasonable assurance of the validity and accuracy of RPP claims;
- Accurately describe the processes conducted to submit RPP claims to the IESO if requested;
- Determine the amount of the settlement claims that pertain to RPP true-up adjustments for the previous fiscal year;

Lakefront confirms that it has implemented the new accounting guidance (related to Accounts 1588 and 1589 – February 21, 2019). A review of historical balances, results of the review, and adjustments occurred in 2017 during Lakefront's special purpose audit.

Lakefront Utilities Inc.'s President certifies that the proposed disposition of Account 1580 sub-account CBR Class B is in accordance with the CBR Accounting Guidance and further certifies that LUI has various processes and procedures to ensure accuracy and completeness of DVAD accounts.

Capacity Based Recovery (CBR) (3.2.5.4)

Lakefront Utilities follows the OEB's Accounting Guidance on CBR issued on July 25, 2016. The variance recorded in Account 1580 – Variances – WMS, sub-account CBR Class B is the difference between the billed WMS revenues of \$0.0004/kWh and the charges from the IESO under Charge Type 1351.

Class A customers are billed their share of the actual Capacity Based Recovery, charged by the IESO under Charge Type 1350, based on their respective Peak Demand Factor.

3.2.6 LRAM Variance Account (LRAMVA)

For CDM programs delivered, the Board established Account 1568 as the LRAMVA to capture the variance between the OEB-approved CDM forecast and actual results at the customer rate class level.

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may also apply for the disposition of the balance of the LRAMVA on IRM rate applications if the balance is deemed significant by the applicant.

LUI is not applying for an LRAM Disposition in this application because the applicant has calculated the 2019 LRAM balance to be immaterial.

3.2.7 Tax Changes

Lakefront Utilities Inc. has completed the 2020 IRM Rate Generator tabs related to tax changes for IRM applications to calculate the savings due to rate payers as a result of corporate tax saving implemented since the 2017 Cost of Service Decision (EB-2016-0089). The Board determined under the 4th Generation IRM that a 50/50 sharing of the impact of currently known legislated tax changes as applied to the tax level reflected in the Board-approved base rates for a distributor is appropriate. The calculated annual tax changes over the plan term will be allocated to customer rate classes on the basis of the most recent Board-approved base year distribution revenue.

LUI completed Tab 8: Shared Tax – Rate Rider to calculate rate riders for tax change which indicates a shared tax savings is nil.

3.2.8 Z-Factor Claims / Advanced Capital Module / Incremental Capital Module

Lakefront Utilities Inc. is not applying for recovery of Incremental Capital, Advanced Capital, or Z-Factor in this proceeding.

3.3.5 Off-Ramps

LUI's current distribution rates were rebased and approved by the OEB in 2017 and include an expected (deemed) regulatory return on equity of 8.78%. The OEB allows a distributor to earn within +/- 3% of the expected return on equity. The actual return on equity for 2018 was 7.76% which indicates a slight under earning when compared to the Board Approved 2017 rate of return.

Table 5: Summary of ROE

Year	Approved ROE	Achieved ROE	Over (Under) Earned
2011	8.57%	8.64%	0.07%
2012	9.12%	11.40%	2.28%
2013	9.12%	9.20%	0.08%
2014	9.12%	6.50%	-2.62%
2015	9.12%	7.69%	-1.43%
2016	9.12%	7.72%	-1.40%
2017	8.78%	6.57%	-2.21%
2018	8.78%	7.76%	-1.02%

The above indicates that Lakefront's actual earnings are not in excess of the dead band (i.e. 300 basis points).

Bill Impacts

As shown in the table, the impact of the Rate Design on the Residential class is marginal.

LUI has included bill impacts for the following classes:

- Residential – RPP and non-RPP
- GS<50 kW – RPP and non-RPP
- GS 50-2999 kW
- GS 3000-4999 kW
- Unmetered Scattered Load
- Sentinel Lighting
- Street lighting

Detailed bill impacts for each rate class are provided in Appendix 3. As indicated, Lakefront is proposing to dispose of the balance over 36 months. The claim amount of \$766,077 is significant for a small LDC and if disposed over three years would help lighten the cash flow impact on Lakefront.

Table 6: Summary of Bill Impacts

Rate Class	Average Monthly Usage		Total Bill	12 Month Rate Rider		24 Month Rate Rider		36 Month Rate Rider	
	kWh	kW		\$ Difference	% Difference	\$ Difference	% Difference	\$ Difference	% Difference
Residential - RPP	750		105.78	2.18	2.06%	1.62	1.53%	1.39	1.31%
Residential - non-RPP	750		138.40	(10.63)	-7.68%	(4.70)	-3.40%	(2.83)	-2.04%
Residential - RPP - 10th percentile	246		51.42	0.88	1.71%	0.70	1.36%	0.62	1.21%
Residential - non-RPP - 10th percentile	246		63.39	(3.30)	-5.21%	(1.36)	-2.15%	(0.75)	-1.18%
GS <50 kW - RPP	2,000		257.39	5.60	2.18%	3.92	1.52%	3.29	1.28%
GS <50 kW - non-RPP	2,000		342.48	(28.56)	-8.34%	(12.96)	-3.78%	(7.99)	-2.33%
GS 50-2999 kW	71,944	191	11,479.24	(1,031.77)	-8.99%	(471.36)	-4.11%	(289.98)	-2.53%
GS 3000-4999 kW	1,245,322	2,822	197,305.22	3,679.00	1.86%	2,525.91	1.28%	2,141.65	1.09%
Unmetered Scattered Load	558		79.24	1.79	2.26%	1.29	1.63%	1.10	1.39%
Sentinel Lighting	68	0.2037	1,168.92	74.73	6.39%	52.44	4.49%	45.00	3.85%
Street Lighting	45	0.1057	388.87	46.77	12.03%	31.24	8.03%	26.06	6.70%

Index to Appendices

The following are appended to and form part of this Application;

Appendix 1	Current Tariff Sheet
Appendix 2	Proposed Tariff Sheet
Appendix 3	Bill Impacts
Appendix 4	GA Methodology Description
Appendix 5	Description of Settlement Process
Appendix 6	Updated Audit Report

Appendix 1: Current Tariff Sheet

Lakefront Utilities Inc. TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2019 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0049

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.88
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0014
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0049

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.54
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0084
Low Voltage Service Rate	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0049

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	86.22
Distribution Volumetric Rate	\$/kW	3.4549
Low Voltage Service Rate	\$/kW	0.4933
Retail Transmission Rate - Network Service Rate	\$/kW	2.2135
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7380

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0049

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

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,940.93
Distribution Volumetric Rate	\$/kW	2.1347
Low Voltage Service Rate	\$/kW	0.5819
Retail Transmission Rate - Network Service Rate	\$/kW	2.4757
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0500

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0049

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	14.79
Distribution Volumetric Rate	\$/kWh	0.0220
Low Voltage Service Rate	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0049

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.07
Distribution Volumetric Rate	\$/kW	11.5493
Low Voltage Service Rate	\$/kW	0.3893
Retail Transmission Rate - Network Service Rate	\$/kW	1.6776
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3717

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0049

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.53
Distribution Volumetric Rate	\$/kW	4.0009
Low Voltage Service Rate	\$/kW	0.3814
Retail Transmission Rate - Network Service Rate	\$/kW	1.6685
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3436

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0049

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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Customer Administration

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

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	43.63
Interval meter load management tool charge \$/month	\$	110.00
Service charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	60.00

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0049

RETAIL SERVICE CHARGES (if applicable)

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly fixed charge, per retailer	\$	20.00
Monthly variable charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0441
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0341

Appendix 2: Proposed Tariff Sheet

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0050

RESIDENTIAL SERVICE CLASSIFICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.12
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0051)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakefront Utilities Inc.
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EB-2019-0050

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.80
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0085
Low Voltage Service Rate	\$/kWh	0.0012
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0051)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakefront Utilities Inc.
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EB-2019-0050

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	87.13
Distribution Volumetric Rate	\$/kW	3.4912
Low Voltage Service Rate	\$/kW	0.4933
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0051)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kW	0.2026
Retail Transmission Rate - Network Service Rate	\$/kW	2.3392
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9461

MONTHLY RATES AND CHARGES - Regulatory Component

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

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

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6,003.31
Distribution Volumetric Rate	\$/kW	2.1571
Low Voltage Service Rate	\$/kW	0.5819
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kW	0.2411
Retail Transmission Rate - Network Service Rate	\$/kW	2.6163
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2954

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakefront Utilities Inc.
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	14.95
Distribution Volumetric Rate	\$/kWh	0.0222
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0051)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES - Regulatory Component

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

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.12
Distribution Volumetric Rate	\$/kW	11.6706
Low Voltage Service Rate	\$/kW	0.3893
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0051)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kW	0.1934
Retail Transmission Rate - Network Service Rate	\$/kW	1.7728
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5360

MONTHLY RATES AND CHARGES - Regulatory Component

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

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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.55
Distribution Volumetric Rate	\$/kW	4.0429
Low Voltage Service Rate	\$/kW	0.3814
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0051)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2022	\$/kW	0.2087
Retail Transmission Rate - Network Service Rate	\$/kW	1.7643
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5045

MONTHLY RATES AND CHARGES - Regulatory Component

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

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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

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

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.15
Interval meter load management tool charge \$/month	\$	110.00
Service charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the	\$	101.20
Monthly fixed charge, per retailer	\$	40.48
Monthly variable charge, per customer, per retailer	\$/cust.	1.01
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.01
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.05

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0441
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0341

Appendix 3: Bill Impacts

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0441		
Proposed/Approved Loss Factor	1.0441		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.88	1	\$ 22.88	\$ 23.12	1	\$ 23.12	\$ 0.24	1.05%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.88			\$ 23.12	\$ 0.24	1.05%
Line Losses on Cost of Power	\$ 0.0824	33	\$ 2.72	\$ 0.0824	33	\$ 2.72	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0005	750	\$ 0.38	\$ 0.38	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0014	750	\$ 1.05	\$ 0.0014	750	\$ 1.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.22			\$ 27.84	\$ 0.62	2.26%
RTSR - Network	\$ 0.0060	783	\$ 4.70	\$ 0.0063	783	\$ 4.93	\$ 0.23	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	783	\$ 3.76	\$ 0.0054	783	\$ 4.23	\$ 0.47	12.50%
Sub-Total C - Delivery (including Sub-Total B)			\$ 35.68			\$ 37.00	\$ 1.32	3.70%
Wholesale Market Service Charge (WMSMC)	\$ 0.0034	783	\$ 2.66	\$ 0.0034	783	\$ 2.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	783	\$ 0.39	\$ 0.0005	783	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	135	\$ 18.09	\$ 0.1340	135	\$ 18.09	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 100.75			\$ 102.07	\$ 1.32	1.31%
HST	13%		\$ 13.10	13%		\$ 13.27	\$ 0.17	1.31%
8% Rebate	8%		\$ (8.06)	8%		\$ (8.17)	\$ (0.11)	
Total Bill on TOU			\$ 105.78			\$ 107.17	\$ 1.39	1.31%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.54	1	\$ 24.54	\$ 24.80	1	\$ 24.80	\$ 0.26	1.06%
Distribution Volumetric Rate	\$ 0.0084	2000	\$ 16.80	\$ 0.0085	2000	\$ 17.00	\$ 0.20	1.19%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 41.34			\$ 41.80	\$ 0.46	1.11%
Line Losses on Cost of Power	\$ 0.0824	88	\$ 7.26	\$ 0.0824	88	\$ 7.26	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0005	2,000	\$ 1.00	\$ 1.00	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0012	2,000	\$ 2.40	\$ 0.0012	2,000	\$ 2.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 51.57			\$ 53.03	\$ 1.46	2.83%
RTSR - Network	\$ 0.0055	2,088	\$ 11.49	\$ 0.0058	2,088	\$ 12.11	\$ 0.63	5.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0043	2,088	\$ 8.98	\$ 0.0048	2,088	\$ 10.02	\$ 1.04	11.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 72.04			\$ 75.17	\$ 3.13	4.35%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,088	\$ 7.10	\$ 0.0034	2,088	\$ 7.10	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,088	\$ 1.04	\$ 0.0005	2,088	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1340	360	\$ 48.24	\$ 0.1340	360	\$ 48.24	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 245.13			\$ 248.26	\$ 3.13	1.28%
HST	13%		\$ 31.87	13%		\$ 32.27	\$ 0.41	1.28%
8% Rebate	8%		\$ (19.61)	8%		\$ (19.86)	\$ (0.25)	
Total Bill on TOU			\$ 257.39			\$ 260.68	\$ 3.29	1.28%

Customer Class:	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	71,944	kWh
Demand	191	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 86.22	1	\$ 86.22	\$ 87.13	1	\$ 87.13	\$ 0.91	1.06%
Distribution Volumetric Rate	\$ 3.4549	191	\$ 659.89	\$ 3.4912	191	\$ 666.82	\$ 6.93	1.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	191	\$ -	\$ -	191	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 746.11			\$ 753.95	\$ 7.84	1.05%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	191	\$ -	\$ 0.2026	191	\$ 38.70	\$ 38.70	
CBR Class B Rate Riders	\$ -	191	\$ -	\$ -	191	\$ -	\$ -	
GA Rate Riders	\$ -	71,944	\$ -	\$ 0.0051	71,944	\$ (366.91)	\$ (366.91)	
Low Voltage Service Charge	\$ 0.4933	191	\$ 94.22	\$ 0.4933	191	\$ 94.22	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	191	\$ -	\$ -	191	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 840.33			\$ 519.95	\$ (320.37)	-38.13%
RTSR - Network	\$ 2.2135	191	\$ 422.78	\$ 2.3392	191	\$ 446.79	\$ 24.01	5.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7380	191	\$ 331.96	\$ 1.9461	191	\$ 371.71	\$ 39.75	11.97%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,595.06			\$ 1,338.44	\$ (256.62)	-16.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	75,117	\$ 255.40	\$ 0.0034	75,117	\$ 255.40	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	75,117	\$ 37.56	\$ 0.0005	75,117	\$ 37.56	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	75,117	\$ 8,270.35	\$ 0.1101	75,117	\$ 8,270.35	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 10,158.62			\$ 9,902.00	\$ (256.62)	-2.53%
HST	13%		\$ 1,320.62	13%		\$ 1,287.26	\$ (33.36)	-2.53%
Total Bill on Average IESO Wholesale Market Price			\$ 11,479.24			\$ 11,189.26	\$ (289.98)	-2.53%

Customer Class:	GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	1,245,322 kWh
Demand	2,822 kW
Current Loss Factor	1.0441
Proposed/Approved Loss Factor	1.0441

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,940.93	1	\$ 5,940.93	\$ 6,003.31	1	\$ 6,003.31	\$ 62.38	1.05%
Distribution Volumetric Rate	\$ 2.1347	2822	\$ 6,024.12	\$ 2.1571	2822	\$ 6,087.34	\$ 63.21	1.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2822	\$ -	\$ -	2822	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 11,965.05			\$ 12,090.65	\$ 125.59	1.05%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	2,822	\$ -	\$ 0.2411	2,822	\$ 680.38	\$ 680.38	
CBR Class B Rate Riders	\$ -	2,822	\$ -	\$ -	2,822	\$ -	\$ -	
GA Rate Riders	\$ -	1,245,322	\$ -	\$ -	1,245,322	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.5819	2,822	\$ 1,642.12	\$ 0.5819	2,822	\$ 1,642.12	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,822	\$ -	\$ -	2,822	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13,607.18			\$ 14,413.15	\$ 805.98	5.92%
RTSR - Network	\$ 2.4757	2,822	\$ 6,986.43	\$ 2.6163	2,822	\$ 7,383.20	\$ 396.77	5.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0500	2,822	\$ 5,785.10	\$ 2.2954	2,822	\$ 6,477.62	\$ 692.52	11.97%
Sub-Total C - Delivery (including Sub-Total B)			\$ 26,378.70			\$ 28,273.97	\$ 1,895.27	7.18%
Wholesale Market Service Charge (WMS)	\$ 0.0034	1,300,241	\$ 4,420.82	\$ 0.0034	1,300,241	\$ 4,420.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	1,300,241	\$ 650.12	\$ 0.0005	1,300,241	\$ 650.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,300,241	\$ 143,156.50	\$ 0.1101	1,300,241	\$ 143,156.50	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 174,606.39			\$ 176,501.66	\$ 1,895.27	1.09%
HST	13%		\$ 22,698.83	13%		\$ 22,945.22	\$ 246.38	1.09%
Total Bill on Average IESO Wholesale Market Price			\$ 197,305.22			\$ 199,446.88	\$ 2,141.65	1.09%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	558	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.79		\$ -	\$ 14.95		\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0220	558	\$ 12.28	\$ 0.0222	558	\$ 12.39	\$ 0.11	0.91%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	558	\$ -	\$ -	558	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 12.28			\$ 12.39	\$ 0.11	0.91%
Line Losses on Cost of Power	\$ 0.0824	25	\$ 2.03	\$ 0.0824	25	\$ 2.03	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	558	\$ -	\$ 0.0005	558	\$ 0.28	\$ 0.28	
CBR Class B Rate Riders	\$ -	558	\$ -	\$ -	558	\$ -	\$ -	
GA Rate Riders	\$ -	558	\$ -	\$ -	558	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0015	558	\$ 0.84	\$ 0.0015	558	\$ 0.84	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	558	\$ -	\$ -	558	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 15.14			\$ 15.53	\$ 0.39	2.58%
RTSR - Network	\$ 0.0062	583	\$ 3.61	\$ 0.0066	583	\$ 3.85	\$ 0.23	6.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	583	\$ 3.15	\$ 0.0060	583	\$ 3.50	\$ 0.35	11.11%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21.90			\$ 22.87	\$ 0.97	4.44%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	583	\$ 1.98	\$ 0.0034	583	\$ 1.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	583	\$ 0.29	\$ 0.0005	583	\$ 0.29	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	363	\$ 23.58	\$ 0.0650	363	\$ 23.58	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	95	\$ 8.92	\$ 0.0940	95	\$ 8.92	\$ -	0.00%
TOU - On Peak	\$ 0.1340	100	\$ 13.46	\$ 0.1340	100	\$ 13.46	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 70.12			\$ 71.09	\$ 0.97	1.39%
HST	13%		\$ 9.12	13%		\$ 9.24	\$ 0.13	1.39%
Total Bill on TOU			\$ 79.24			\$ 80.34	\$ 1.10	1.39%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	68	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.07		\$ -	\$ 5.12		\$ -	\$ -	
Distribution Volumetric Rate	\$ 11.5493	68	\$ 785.35	\$ 11.6706	68	\$ 793.60	\$ 8.25	1.05%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 785.35			\$ 793.60	\$ 8.25	1.05%
Line Losses on Cost of Power	\$ 0.0824	3	\$ 0.25	\$ 0.0824	3	\$ 0.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	68	\$ -	\$ 0.1934	68	\$ 13.15	\$ 13.15	
CBR Class B Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	
GA Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.3893	68	\$ 26.47	\$ 0.3893	68	\$ 26.47	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 812.07			\$ 833.47	\$ 21.40	2.64%
RTSR - Network	\$ 1.6776	71	\$ 119.11	\$ 1.7728	71	\$ 125.87	\$ 6.76	5.67%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3717	71	\$ 97.39	\$ 1.5360	71	\$ 109.05	\$ 11.67	11.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,028.57			\$ 1,068.39	\$ 39.82	3.87%
Wholesale Market Service Charge (WMSA)	\$ 0.0034	71	\$ 0.24	\$ 0.0034	71	\$ 0.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	71	\$ 0.04	\$ 0.0005	71	\$ 0.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	44	\$ 2.87	\$ 0.0650	44	\$ 2.87	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	12	\$ 1.09	\$ 0.0940	12	\$ 1.09	\$ -	0.00%
TOU - On Peak	\$ 0.1340	12	\$ 1.64	\$ 0.1340	12	\$ 1.64	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,034.45			\$ 1,074.27	\$ 39.82	3.85%
HST	13%		\$ 134.48	13%		\$ 139.65	\$ 5.18	3.85%
Total Bill on TOU			\$ 1,168.92			\$ 1,213.92	\$ 45.00	3.85%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	45	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.53		\$ -	\$ 1.55		\$ -	\$ -	
Distribution Volumetric Rate	\$ 4.0009	45	\$ 180.04	\$ 4.0429	45	\$ 181.93	\$ 1.89	1.05%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	45	\$ -	\$ -	45	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 180.04			\$ 181.93	\$ 1.89	1.05%
Line Losses on Cost of Power	\$ 0.1101	2	\$ 0.22	\$ 0.1101	2	\$ 0.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	45	\$ -	\$ 0.2087	45	\$ 9.39	\$ 9.39	
CBR Class B Rate Riders	\$ -	45	\$ -	\$ -	45	\$ -	\$ -	
GA Rate Riders	\$ -	45	\$ -	\$ 0.0051	45	\$ (0.23)	\$ (0.23)	
Low Voltage Service Charge	\$ 0.3814	45	\$ 17.16	\$ 0.3814	45	\$ 17.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		45	\$ -	\$ -	45	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 197.42			\$ 208.47	\$ 11.05	5.60%
RTSR - Network	\$ 1.6695	47	\$ 78.44	\$ 1.7643	47	\$ 82.89	\$ 4.45	5.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3436	47	\$ 63.13	\$ 1.5045	47	\$ 70.69	\$ 7.56	11.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 338.99			\$ 362.06	\$ 23.07	6.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	47	\$ 0.16	\$ 0.0034	47	\$ 0.16	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	47	\$ 0.02	\$ 0.0005	47	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1101	45	\$ 4.95	\$ 0.1101	45	\$ 4.95	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 344.13			\$ 367.19	\$ 23.07	6.70%
HST	13%		\$ 44.74	13%		\$ 47.74	\$ 3.00	6.70%
Total Bill on Average IESO Wholesale Market Price			\$ 388.87			\$ 414.93	\$ 26.06	6.70%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.88	1	\$ 22.88	\$ 23.12	1	\$ 23.12	\$ 0.24	1.05%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.88			\$ 23.12	\$ 0.24	1.05%
Line Losses on Cost of Power	\$ 0.1101	33	\$ 3.64	\$ 0.1101	33	\$ 3.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0005	750	\$ 0.38	\$ 0.38	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0051	750	\$ (3.83)	\$ (3.83)	
Low Voltage Service Charge	\$ 0.0014	750	\$ 1.05	\$ 0.0014	750	\$ 1.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.14			\$ 24.93	\$ (3.21)	-11.41%
RTSR - Network	\$ 0.0060	783	\$ 4.70	\$ 0.0063	783	\$ 4.93	\$ 0.23	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	783	\$ 3.76	\$ 0.0054	783	\$ 4.23	\$ 0.47	12.50%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.60			\$ 34.09	\$ (2.51)	-6.85%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	783	\$ 2.66	\$ 0.0034	783	\$ 2.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	783	\$ 0.39	\$ 0.0005	783	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 122.48			\$ 119.97	\$ (2.51)	-2.05%
HST	13%		\$ 15.92	13%		\$ 15.60	\$ (0.33)	-2.05%
8% Rebate	8%			8%				
Total Bill on Average IESO Wholesale Market Price			\$ 138.40			\$ 135.57	\$ (2.83)	-2.05%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	246	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.88	1	\$ 22.88	\$ 23.12	1	\$ 23.12	\$ 0.24	1.05%
Distribution Volumetric Rate	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.88			\$ 23.12	\$ 0.24	1.05%
Line Losses on Cost of Power	\$ 0.0824	11	\$ 0.89	\$ 0.0824	11	\$ 0.89	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	246	\$ -	\$ 0.0005	246	\$ 0.12	\$ 0.12	
CBR Class B Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
GA Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0014	246	\$ 0.34	\$ 0.0014	246	\$ 0.34	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		246	\$ -		246	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.69			\$ 25.05	\$ 0.36	1.47%
RTSR - Network	\$ 0.0060	257	\$ 1.54	\$ 0.0063	257	\$ 1.62	\$ 0.08	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	257	\$ 1.23	\$ 0.0054	257	\$ 1.39	\$ 0.15	12.50%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.46			\$ 28.06	\$ 0.59	2.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	257	\$ 0.87	\$ 0.0034	257	\$ 0.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	257	\$ 0.13	\$ 0.0005	257	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	160	\$ 10.39	\$ 0.0650	160	\$ 10.39	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	42	\$ 3.93	\$ 0.0940	42	\$ 3.93	\$ -	0.00%
TOU - On Peak	\$ 0.1340	44	\$ 5.93	\$ 0.1340	44	\$ 5.93	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 48.97			\$ 49.57	\$ 0.59	1.21%
HST	13%		\$ 6.37	13%		\$ 6.44	\$ 0.08	1.21%
8% Rebate	8%		\$ (3.92)	8%		\$ (3.97)	\$ (0.05)	
Total Bill on TOU			\$ 51.42			\$ 52.04	\$ 0.62	1.21%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	246	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.88	1	\$ 22.88	\$ 23.12	1	\$ 23.12	\$ 0.24	1.05%
Distribution Volumetric Rate	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.88			\$ 23.12	\$ 0.24	1.05%
Line Losses on Cost of Power	\$ 0.1101	11	\$ 1.19	\$ 0.1101	11	\$ 1.19	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	246	\$ -	\$ 0.0005	246	\$ 0.12	\$ 0.12	
CBR Class B Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	
GA Rate Riders	\$ -	246	\$ -	\$ 0.0051	246	\$ (1.25)	\$ (1.25)	
Low Voltage Service Charge	\$ 0.0014	246	\$ 0.34	\$ 0.0014	246	\$ 0.34	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		246	\$ -	\$ -	246	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.99			\$ 24.10	\$ (0.89)	-3.57%
RTSR - Network	\$ 0.0060	257	\$ 1.54	\$ 0.0063	257	\$ 1.62	\$ 0.08	5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	257	\$ 1.23	\$ 0.0054	257	\$ 1.39	\$ 0.15	12.50%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.76			\$ 27.10	\$ (0.66)	-2.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	257	\$ 0.87	\$ 0.0034	257	\$ 0.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	257	\$ 0.13	\$ 0.0005	257	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	246	\$ 27.08	\$ 0.1101	246	\$ 27.08	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 56.10			\$ 55.44	\$ (0.66)	-1.18%
HST	13%		\$ 7.29	13%		\$ 7.21	\$ (0.09)	-1.18%
8% Rebate	8%			8%				
Total Bill on Average IESO Wholesale Market Price			\$ 63.39			\$ 62.65	\$ (0.75)	-1.18%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.54	1	\$ 24.54	\$ 24.80	1	\$ 24.80	\$ 0.26	1.06%
Distribution Volumetric Rate	\$ 0.0084	2000	\$ 16.80	\$ 0.0085	2000	\$ 17.00	\$ 0.20	1.19%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 41.34			\$ 41.80	\$ 0.46	1.11%
Line Losses on Cost of Power	\$ 0.1101	88	\$ 9.71	\$ 0.1101	88	\$ 9.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0005	2,000	\$ 1.00	\$ 1.00	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0051	2,000	\$ (10.20)	\$ (10.20)	
Low Voltage Service Charge	\$ 0.0012	2,000	\$ 2.40	\$ 0.0012	2,000	\$ 2.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 54.02			\$ 45.28	\$ (8.74)	-16.18%
RTSR - Network	\$ 0.0055	2,088	\$ 11.49	\$ 0.0058	2,088	\$ 12.11	\$ 0.63	5.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0043	2,088	\$ 8.98	\$ 0.0048	2,088	\$ 10.02	\$ 1.04	11.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 74.49			\$ 67.42	\$ (7.07)	-9.49%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,088	\$ 7.10	\$ 0.0034	2,088	\$ 7.10	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,088	\$ 1.04	\$ 0.0005	2,088	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 303.08			\$ 296.01	\$ (7.07)	-2.33%
HST	13%		\$ 39.40	13%		\$ 38.48	\$ (0.92)	-2.33%
8% Rebate	8%			8%				
Total Bill on Average IESO Wholesale Market Price			\$ 342.48			\$ 334.49	\$ (7.99)	-2.33%

Appendix 4: GA Methodology Description

- Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

Reconciliation of Account 1588 - 2018

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018		
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation		
Sub-Total Reversals from previous year (A):		
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other		
Sub-Total Principal Adjustments for 2018 consumption (B)		
Total Principal Adjustments shown for 2018 (A + B)		
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)		

Lakefront Utilities Response

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	(\$21,178.00)	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year	\$0.00	
2. Reversal of CT 1142 true-up from the previous year	\$0.00	
3. Unbilled to billed adjustment for previous year	\$0.00	
4. Reversal of RPP vs. Non-RPP allocation	\$0.00	
Sub-Total Reversals from previous year (A):	\$0.00	
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill	\$0.00	
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL	\$0.00	
7. Unbilled accrued vs. billed for 2018 consumption	\$0.00	
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	\$0.00	
9. Other	\$0.00	
Sub-Total Principal Adjustments for 2018 consumption (B)	\$0.00	
Total Principal Adjustments shown for 2018 (A + B)	\$0.00	
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	(\$21,178.00)	

10. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
- a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - c. If another approach is used, please explain in detail.
 - d. Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

Lakefront Utilities Response

Lakefront Utilities confirms that approach a) is what is currently being used to book CT 1142 and CT 148. For CT 148, Lakefront downloads actual usage data from its CIS Northstar for the month and utilizes the actual usage to allocate Global Adjustment between accounts 1588 and 1589 respectively. CT 1142 is charged directly to account 1588.

Lakefront also confirms that the approach was used consistently for all years for which variances are proposed for disposition.

11. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).
- b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.
- c. Has CT 1142 been trued up for with the IESO for all of 2018?
- d. Which months from 2018 were trued up in 2019?
 - i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?
- e. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Lakefront Utilities Response

- a) The initial RPP related to GA is based on actual consumption from Lakefront's CIS, Northstar for both RPP and non-RPP customers. The consumption data retrieved from Northstar, is based on posted billings, and therefore, actual consumption data. Posted bills are retrievable the following business day. These are actual consumptions billed based on approximate 30-day reading period generated immediately following the end of the month.
- b) The consumption amounts provided to the IESO as part of Lakefront's settlement process is from Lakefront's CIS, Northstar. Similarly, consumption data from CIS is used to determine the RPP customers at different TOU periods or Tier 1 and Tier 2 blocks. A true-up calculation is completed every month for the previous months and is then added/subtracted from the next month's IESO submission.

Lakefront notes that because it is utilizing Northstar and actual billed data, the monthly true-up amounts are immaterial.

- c) Yes, CT 1142 is trued up on a monthly basis and included in the monthly submission to the IESO for all of 2018.
- d) 2019 includes the true-up for the month of December 2018 and billing adjustments that relate to 2018 consumption year, which are immaterial.
- e) CT 1142 true-ups are reflected on the DVA schedule with the exception of the immaterial adjustments mentioned in part d above.

12. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).
- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.
- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as the initial GA expense in Account 1589?
- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated RPP/non-RPP consumption proportions to actuals based on actual RPP-non-RPP consumption proportions?
- e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP
 - i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?
- f. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule?

Lakefront Utilities Response

- a) Lakefront downloads monthly usage from its CIS, Northstar for RPP and Non-RPP kWh. Lakefront prepares a detailed reconciliation to ensure that the monthly billed amounts derived from the usage data agrees to the appropriate GL. Lakefront also updates the GA Analysis Workform prior to preparing the 1588/1589 split to verify that the split has been calculated correctly. CT 148 is then allocated proportionally to account 1588 and 1589.

Lakefront has included additional information associated with the settlement process in Appendix 5.

- b) Lakefront prepares a true-up of the GA related costs on a monthly basis and the consumption amounts provided to the IESO as part of Lakefront's settlement process is from Northstar. Similarly, consumption data from Northstar is used to determine the RPP customers at different TOU periods or Tier 1 and Tier 2 blocks. A true-up calculation is completed every month for the previous months and is then added/subtracted from the next month's IESO submission. Lakefront notes that because it is utilizing CIS Northstar and actual billed data, the monthly true-up amounts are immaterial.

- c) The data used to determine the non-RPP kWh volume for recording expense in account 1589 was actual usage data from CIS Northstar.
- d) Lakefront uses actual consumption data to determine the recording of CT 148 in Accounts 1588 and 1589 and therefore no true-up is required.
- e) See explanation above.
- f) Yes, all true-ups for 2018 consumption are reflected in the DVA Continuity Schedule.

13. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?
- b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled, true up of CT 1142, true up of CT 148 etc.) for each of Accounts 1588 and 1589.
- c. Has the applicant reversed the adjustment approved in 2019 rates in its current proposed amount for disposition?

NB: only the principal adjustments amounts that were disposed in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2018 consumption was included in 2019 proceeding, this amount should not be included as a “reversal” from previous year.

- d. Please confirm that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Lakefront Utilities Response

- a) No, the applicant did not have principal adjustments in its 2019 rate proceeding which were approved for disposition.
- b) No principal adjustments or dispositions were approved.
- c) No principal adjustments or dispositions were approved.
- d) Lakefront confirms that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Appendix 5: Description of Settlement Process

Billing of Class A and Class B Customers

Customers (both Class A and Class B) are billed on a one-month billing lag (i.e: January consumption would be billed to customers in February). Class B non-RPP customers are billed using the 1st GA estimate. Class A customers are billed using their peak demand factor (PDF) multiplied by the actual total monthly Global Adjustment published by the IESO. Since the IESO bills based on the same methodology, the amount billed to Class A customers is equal to the amount charged by the IESO for Class A Global Adjustment (charge type 147). A monthly check is done to ensure that the amount billed to Class A customers equals the amount billed by the IESO for Class A Global Adjustment.

Class B customers are billed using the 1st GA estimate and the GA rate used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.

Lakefront Utilities bills consumption on a calendar month basis (i.e. first of month to the last day of the month) for a small portion of interval metered customers classified as General Service Greater than 50kW. All customers are billed monthly, averaging a 30-day consumption period mostly overlapping between months.

RPP Settlement Process (consumption estimates)

The consumption amounts provided to the IESO as part of Lakefront's settlement process is from CIS Northstar. Similarly, consumption data from CIS Northstar is used to determine the RPP customers at different TOU periods or Tier 1 and Tier 2 blocks. A true-up calculation is completed every month for the previous months and is then added/subtracted from the next month's IESO submission.

The billing staff obtain usage sold for each generation price tier and enter it into a spreadsheet. This information is accumulated as part of the setup required to complete the Feed In Tariff Program information. For a generator putting energy into the system, LUI pays the generator based on the OPA contracted price, therefore the IESO owes LUI the difference between the generator approved price and the market price for the month.

Lakefront Utilities utilizes the GA Analysis Workform to verify that the consumption amounts provided to the IESO and downloaded from its CIS system are accurate. Lakefront follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process. In addition, LUI does monthly bill testing for each class of customer, recalculates the various charges based on approved rates and ensures all correct GL accounts are used. LUI also has routine month end balancing processes to ensure sub ledger balances to the GL.

Description of Accounting Methods

Lakefront Utilities Inc. follows the Ontario Energy Board (OEB) description and guidance listed in the Accounting Procedure Handbook (APH) for accounts 1588 and 1589 and applicable revenue and expense accounts, as follows:

Account 1588

Revenue associated with account 1588 consists of customers that pay Time-of-Use (TOU) rates. The revenue primarily consists of residential and commercial customers. TOU rates are based on rates prescribed by the OEB, updated in May and November. Account 1588 expenses primarily consist of the allocation of Global Adjustment based on the IESO invoice and is allocated based on total usage less usage associated with customers paying Class B Global Adjustment.

Although the OEB has not developed an analysis workform for account 1588 (similar to account 1589), Lakefront staff have developed its own account 1588 Analysis Workform. The workform verifies that account 1588 is correctly reconciled.

Further, as the revenue primarily consists of residential and commercial customers that pay TOU rates, Lakefront prepares a monthly analysis that verifies the correct rate was applied and is consequently able to test approximately 85% of the revenue.

Account 1589

Revenue associated with account 1589 consists of customers that pay Class B Global Adjustment. The revenue primarily (approximately 85%) consists of GS>50 kW customers with annual usage over 250,000 kWh and demand greater than 50 kW for five consecutive months.

Customers are charged the Class B GA rate as per the IESO website (first estimate), which is updated by the Customer Service Supervisor each month in Northstar. Lakefront prepares monthly testing for each category of bill code, ensuring that the correct GA rate and GL are applied.

Account 1589 expenses are based on the allocation of Global Adjustment as per the monthly IESO invoice. Lakefront staff download usage data from Northstar for the month and allocate Global Adjustment based on the usage of Class B customers as compared to the total usage. Further, Lakefront prepares the OEB's Global Adjustment Analysis Workform to verify that revenue and expenses have been allocated appropriately.

Appendix 6: Updated Audit Report



July 31st, 2019

MS. Kirsten Walli
Ontario Energy Board
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Regarding: Decision and Rate Order – EB-2018-0049

Dear Ms. Walli

Please find attached accompanying response to OEB findings associated with Lakefront Utilities Inc.'s 2019 IRM filing – EB-2018-0049, dated December 20, 2018.

Should the board have questions regarding this matter please contact me at jtaylor@bakertilly.ca.

Respectfully Submitted,

Baker Tilly KDN LLP

Jeff Taylor, CPA CA
Partner
Baker Tilly KDN LLP

Cc: Dereck C. Paul
CEO/President
Lakefront Utilities Inc.

Cc: Adam Giddings, CPA, CA
Manager of Regulatory Compliance and Finance
Lakefront Utilities Inc.



Below is a summary of the findings indicated in Lakefront Utilities Inc.'s EB-2018-0049 Decision and Rate Order dated December 20, 2018. Baker Tilly addresses the following topics in this submission:

1. Updated Audit Report;
2. Scope of Audit Work.

As indicated in the Decision and Rate Order:

"The OEB cannot rely on the audit report that was filed on August 23, 2018 and agrees with OEB staff that an updated audit report related to the December 31, 2017 balances should be filed with Lakefront Utilities' 2020 IRM application."¹

"In its 2020 IRM application, Lakefront Utilities should confirm that the scope of work for its updated audit, included a review of the IESO settlement process for Accounts 1588 and 1589. In addition, the updated audit report should indicate whether IESO debits or credits received after the respective December 31 year end, were considered."²

Baker Tilly Response

Baker Tilly has updated the audit report related to the December 31, 2017 balances. The updated audit report has been included as Appendix A.

Baker Tilly further revised the notes to the 2018 audited financial statements indicated that there was a reclass between cost of power purchased and net movement in regulatory deferral accounts.

Further, Baker Tilly and Lakefront Utilities confirm that the scope of audit work for the 2018 year end audit included a thorough review of the IESO settlement process, including additional audit procedures associated with the monthly submissions for the 1598, MicroFIT, Ontario Energy Support Payments, and Ontario Fair Hydro Plan. Baker Tilly review year end cut-off procedures to ensure that IESO debits or credits received after the December 31 year end were properly accounted.

¹ EB-2018-0049, Page 9

² EB-2018-0049, Page 9



Appendix A

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Lakefront Utilities Inc.

Opinion

We have audited the accompanying schedule of variance accounts 1588 and 1589 of Lakefront Utilities Inc., for the period from January 1st, 2016 to December 31st, 2017, and a summary of significant accounting policies and other explanatory information, hereby referred to as "the financial schedule". The financial schedule has been prepared by management in accordance with Article 490 of the Accounting Procedures Handbook for Electricity Distributors as published by the Ontario Energy Board effective January 1, 2012 and Guidance, and Frequently Asked Questions issued by the Ontario Energy Board from time to time.

In our opinion, the financial schedule of Lakefront Utilities Inc., for the period from January 1st, 2016 to December 31st, 2017 is prepared, in all material respects in accordance with Article 490 of the Accounting Procedures Handbook for Electricity Distributors as published by the Ontario Energy Board effective January 1, 2012 and Guidance and Frequently Asked Questions issued by the Ontario Energy Board from time to time.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Schedule section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the financial schedule, which describes the basis of accounting. This financial schedule is prepared Lakefront Utilities Inc. in order to comply with the financial reporting provisions of the Ontario Energy Board, in accordance with Article 490 of the Accounting Procedures Handbook for Electricity Distributors. As a result, this financial schedule may not be suitable for another purpose and should not be distributed to parties other than Lakefront Utilities Inc. or the Ontario Energy Board.

Emphasis of Matter – Amendment to the Financial Schedule

We draw attention to Note 6 to the financial schedule, which explains the amendment to the financial schedule issued August 23rd, 2018. Our opinion is not modified in respect of this matter.

As part of our audit of the financial schedule for the period from January 1st, 2016 to December 31st, 2017 we also audited the adjustments applied and detailed in Note 3 to the financial schedule. In our opinion, such adjustments are appropriate and have been properly applied.



Other Information

The financial schedule issued August 23rd, 2018 of Lakefront Utilities Inc. for the period from January 1st, 2016 to December 31st, 2017 was audited by Collins Barrow Kawartha LLP, which became Baker Tilly KDN LLP effective January 10, 2019.

Responsibilities of Management and Those Charged with Governance for the Financial Schedule

Management is responsible for the preparation and fair presentation of the financial schedule of Lakefront Utilities Inc. in accordance with Article 490 of the Accounting Procedures Handbook for Electricity Distributors as published by the Ontario Energy Board effective January 1, 2012 and Guidance, and Frequently Asked Questions issued by the Ontario Energy Board from time to time, and for such internal control as management determines is necessary to enable the preparation of the financial schedule of Lakefront Utilities Inc. that are free from material misstatement, whether due to fraud or error.

In preparing the financial schedule, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Schedule

Our objectives are to obtain reasonable assurance about whether the financial schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial schedule. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial schedule or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up



to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial schedule, including the disclosures, and whether the financial schedule represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Licensed Public Accountants

Baker Tilly KDN LLP

Peterborough, Ontario

July 31st, 2019

Lakefront Utilities Inc.
Schedule of variance accounts 1588 and 1589
For the period from January 1st, 2016 to December 31st, 2017

1588 - RSVA Power			
Details	Principal	Interest	Total
Balance at December 31, 2015	896,631	(17,601)	879,030
Note 2 OEB-Approved Disposition during 2016	(500,795)	9,700	(491,095)
Note 3 Transactions - 2016	680,894	11,543	692,437
Note 4 Principal Adjustments	(1,390,293)	(7,753)	(1,398,046)
2016 Balance	(313,563)	(4,111)	(317,674)
Note 5 OEB-Approved Disposition during 2017	(395,836)	(1,962)	(397,798)
Note 3 Transactions - 2017	(41,928)	6,655	(35,273)
Note 4 Principal Adjustments	2,373,485	(12,409)	2,361,076
Note 6 Class A Adjustment	(1,125,148)	0	(1,125,148)
2017 Balance	497,010	(11,827)	485,183

1589 - RSVA Global Adjustment			
Details	Principal	Interest	Total
Balance at December 31, 2015	(1,539,387)	(11,597)	(1,550,984)
Note 2 OEB-Approved Disposition during 2016	774,846	7,359	782,205
Note 3 Transactions - 2016	(1,576,125)	(19,121)	(1,595,246)
Note 4 Principal Adjustments	1,390,293	7,753	1,398,046
2016 Balance	(950,373)	(15,606)	(965,979)
Note 5 OEB-Approved Disposition during 2017	764,541	21,171	785,712
Note 3 Transactions - 2017	2,441,748	(15,642)	2,426,106
Note 4 Principal Adjustments	(2,373,485)	12,409	(2,361,076)
Note 6 Class A Adjustment	(974,452)	0	(974,452)
2017 Balance	(1,092,021)	2,332	(1,089,689)

Note 1 Basis of Accounting - Significant Accounting Policies

The Schedule of variance accounts 1588 and 1589 of Lakefront Utilities Inc. have been prepared in accordance with Modified International Financial Reporting Standards ("MIFRS").

The Company is licensed and regulated by the Ontario Energy Board (OEB) under the authority of the Ontario Energy Board, 1988. Per the Ontario Energy Board Accounting Procedures Handbook (APH) for Electricity Distributors Issued December 2011:

"The accounting procedures and requirements set out in this APH apply to a distributor that prepares its financial accounting records and reporting on the basis of CICA Handbook Part I - International Financial Reporting Standards. The Board generally requires regulatory filing and reporting under IFRS, as modified for regulatory purposes by the Board (modified IFRS or MIFRS)."

Note 2 Disposition approved in 2016 IRM - EB-2015-0085. The amounts consist of balances as at December 31, 2014.

Note 3 Total of Cost of Power true-up transactions during the year. Amount is the original transaction recorded, before principal as per Note 4.

Note 4 Management identified issues with the split of charge type 148 for the Cost of Power from the IESO. The balances were corrected and audited as part of the special purpose conducted in 2018.

Note 5 Disposition approved in 2017 COS - EB-2016-0089. The amounts consist of balances as at December 31, 2015.

Note 6 When Lakefront Utilities adopted Class A customers for the first time, the reporting of Class A kWh was not submitted for the 2017 consumption months of July, August, September, and December 2017. Consequently, Lakefront was overcharged for Class B Global Adjustment, which affected its 1588 and 1589 balances.