

## **EB-2021-0039 Lakefront Utilities Inc.**

### **Error Checking Review**

1. The “Total Cost per Customer” for 2020 shown in the table in Exhibit 1, page 147 and the text in Exhibit 1, page 148 do not match (\$603 and \$6003 respectively).
2. Exhibit 1, page 148 states “LUI’s 2019 OM&A cost per customer was the 4th lowest in the province.” The 2019 OEB yearbook shows that LUI’s OM&A per customer was 14<sup>th</sup> at \$254.29, whereas the 2019 PEG report shows the “total cost per customer is 4<sup>th</sup> at \$501.
3. In the Distribution System Plan: 2022-2026, Page 15 (Exhibit 2 page 139), Table 2-1, the “System O&M” forecast for 2023 is listed as “1,39”.
4. Exhibit 2, Table 2.1 refers to CGAAP and NEW GAAP values, when the rest of the application references in MIFRS.
5. Capital expenditures are shown in Table 2-AB in the excel file for Chapter 2 Appendices, and in Exhibit 2 pages 39 and 139 (page 15 of DSP). The tables do not show capital contributions for each year and do not show correct “gross” and “net” values.
6. The %Change rows of Table 2-J contained in Exhibit 4 and in the excel file for Chapter 2 Appendices do not match.
7. The “Total Debt” in Table 5.6 contained in Exhibit 5 and contained in the excel file for Chapter 2 Appendices, Table 2-OA do not match.
8. The GA Analysis Workform, Tab GA 2017, Reconciling item #8, principal adjustment resulting from the audit of \$(2,373,485) does not agree with the DVA Continuity Schedule, Tab 2a, 2017 principal adjustment of \$(3,347, 937).
9. One regression model is presented in Exhibit 3, page 15, and in the load forecasting model, sheet 6.1 Regression Scenarios. The regression model used on sheet 6. WS Regression Analysis is different. Please indicate which one is proposed.
10. A CDM adjustment variable is detailed in Exhibit 3, page 20, but none exists as a variable in the regression model, nor as an adjustment to wholesale purchases. Where is this reflected?

11. In the Cost Allocation model, the consistency checks on the Sheet I8 Demand Data, are not satisfied. This should not occur on the NCP allocators, and appears incorrect.
12. The proposed USL rate at Exhibit 8, page 5 does not reconcile to RRWF.
13. The final tariff for GS 3000 – 4,999, Street Lighting, USL, and Sentinel do not reconcile to the RRWF or Exhibit 8, page 5.

The following 3 items were updated by the OEB while Lakefront Utilities was preparing this application.

14. *Chapter 2 Appendices – Appendix 2-ZB* – Cell B 137. The OER Credit value was updated, from 21.2 to 18.92%, effective May 1, 2021.  
<https://www.oeb.ca/newsroom/2021/ontario-energy-board-sets-new-electricity-prices-households-and-small-businesses>
15. The forecast commodity prices in *Chapter 2 Appendices – Appendix 2-ZA* have changed effective May 01, 2021 <https://www.oeb.ca/sites/default/files/rpp-price-report-20210422.pdf>
16. Lakefront states that it does not have a unique circumstance with respect to MicroFIT, and “applied the generic rate of \$5.40” and included \$5.40 in the tariff. The generic rate was updated to \$4.55 in February 2021.  
[2021 electricity distribution rate applications | Ontario Energy Board \(oeb.ca\)](#) , Letter issued Feb 25, 2021.