



# **InnPower Corporation**

**ED-2002-0520**

2019 Incentive Regulation Mechanism  
Electricity Distribution Rate Application

**Board File EB-2019-0047**

**For Rates Effective January 1, 2020**

InnPower Corporation

ED-2002-0520

2020 Incentive Regulation Mechanism Electricity

Distribution Rate Application

For

January 1, 2020 Rates

EB-2019-0047

InnPower Corporation Manager's Summary

## Table of Contents

1.0	Application .....	4
1.1	Managers Summary .....	6
1.2	Contact Information.....	8
2.0	Elements of the Price Cap IR .....	9
2.1	Annual Adjustment Mechanism.....	9
2.2	Revenue to Cost Ratio Adjustments .....	10
2.3	Rate Design for Residential Electricity Customers .....	10
2.4	Retail Transmission Service Rates .....	12
2.5	Group 1 Deferral and Variance Account Balances .....	13
2.5.1	1595 Analysis .....	14
2.5.2	Wholesale Market Participants.....	14
2.5.3	Global Adjustment .....	14
2.6	LRAM Variance Account (LRAMVA) .....	16
2.7	Tax Changes .....	16
2.8	Z Factor Changes .....	16
3.0	Rate Change Summary and Bill Impacts .....	17
	Appendices.....	25
A:	2020_1595_Analysis_Workform .....	26
B:	IPC 1595 Explanation Document .....	27
C:	IPC – Revised GA Reconciliation Process .....	28
D:	InnPower EB-2019-0047 Proposed Tariff .....	29

# Ontario Energy Board

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

**AND IN THE MATTER OF** an Application by InnPower Corporation 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

## 1.0 Application

1. The applicant is InnPower Corporation (“IPC”), an electricity distribution company that is 100% owned by the Town of Innisfil. IPC serves approximately 17,500 mostly residential and commercial electricity customers in the Towns of Alcona, Belle Ewart, Cookstown, Lefroy, Stroud, and south Barrie. IPC, an Ontario corporation with its head office in Innisfil, Ontario, carries on the business of owning and operating electricity distribution facilities under Electricity Distribution License ED-2002-0520.
2. IPC hereby applies to the Ontario Energy Board (the “Board” or the “OEB”), pursuant to Section 78 of the Ontario Energy Board Act, 1998 as amended (the “OEB Act”) for an Order or Orders approving its proposed electricity distribution rates and other charges, effective January 1, 2020.

3. IPC last appeared before the OEB with a cost of service rebasing application for 2017 rates in the EB-2016-0085 proceeding. A Decision and Order was issued on March 3, 2018 for EB-2016-0085 with an implementation date of May 1, 2018 for rates effective July 1, 2018. To this end, IPC provided notice to the OEB to forgo the 2018 IRM EB-2017-0053. IPC filed a 2019 IRM EB-2018-0045 for rates effective January 1, 2019.
4. IPC is seeking approval for electricity distribution rates effective January 1, 2020. The proposed rates were calculated utilizing the OEB's 2020 IRM Rate Generator Model V2. IPC confirms that it has worked with OEB staff to make any necessary adjustments to prepopulated values, and that the billing determinants in the models as filed are accurate.
5. IPC requests that, pursuant to Section 34.01 of the OEB's *Rules of Practice and Procedure*, this proceeding be conducted by way of written hearing.
6. IPC confirms that the application and related documents will be published on its website ([www.inpower.ca](http://www.inpower.ca)).
7. The persons affected by this Application are the ratepayers of InnPower Corporation's service territory.
8. In addition to the written evidence provided herein, the following Excel models/Appendixes have been filed in conjunction with the EB-2019-0047 application:
  - 1) InnPower\_2020-IRM-Rate-Generator-Model-V2\_20190812
  - 2) 2020\_GA\_Analysis\_Workform - Inn Power
  - 3) InnPower EB-2019-0047\_ Appendix A
  - 4) 2020\_1595\_Analysis\_Workform\_InnPower\_20190812

## 1.1 Managers Summary

IPC has selected the Price Cap Incentive Rate-setting ("Price Cap IR) option to file its 2020 Distribution Rate Application. In preparing this application, IPC has complied with Chapter 3, Incentive Rate-Setting Applications, of the Board's Filing Requirements for Electricity Distribution Applications – Addendum to Chapters 1, 2, 3, and 5, – 2020 Rate Applications dated July 15, 2019.

All rates referenced in this application and included in the accompanying InnPower Corporation Proposed Tariff of Rates and Charges, are based on the output of the OEB's 2020 IRM Rate Generator Model V2 posted August 8, 2019.

IPC has not included in this EB-2019-0047 Application any claims, changes, requests or proposals in relation to any of the following items:

- LRAMVA
- Z-Factor claim
- Advanced Capital Module
- Incremental Capital Module
- Eligible Investments

IPC's current rates, were approved by the Board in its Decision and Order, (dated December 13, 2018), for IPC's IRM Application EB-2018-0045 for rates effective January 1, 2019.

IPC requests an Order or Orders approving:

1. Monthly Service Charge and Distribution Volumetric rates adjusted by the Board's price cap formula effective January 1, 2020.
2. A Rate Rider for Disposition of all Group 1 Accounts. If full disposition is not ordered, IPC requests that an "interim" disposition be considered to alleviate future customer bill impacts. As outlined in Section 1.0, Point 3, InnPower has not had disposition of Account 1588/1589 since EB-2015-0081 for rates effective January 1, 2016 and the remainder of the Group 1 Accounts since EB-2016-0085. The timing has created large

1 claims in the Group 1 accounts and effectively impact the overall delivery line to our  
2 customers,

- 3 a. EB-2015-0081 IRM for rates effective January 1, 2016
- 4 b. EB-2016-0085 for rates effective January 1, 2017, not implemented until July 1,  
5 2018 No disposition of Accounts 1588/1589
- 6 c. No IRM was filed for 2018 rates due to the delay in implementation of EB-2016-  
7 0085 thus no disposition of Group 1 Accounts
- 8 d. EB-2018-0045 for rates effective January 1, 2019, no disposition of Group 1  
9 Accounts

10  
11 3. Updated Retail Transmission Service Rates effective January 1, 2020.  
12

13 4. An order declaring IPC's current (i.e. 2019) rates as interim rates effective January 1,  
14 2020, if and only if the preceding approvals cannot be issued in time to implement final  
15 approved rates, effective January 1, 2020.  
16  
17

1  
2       1.2 Contact Information  
3

4       The primary contact for this EB-2019-0047 Application is:

5  
6       Brenda L Pinke

7       Regulatory/ Conservation Manager

8       InnPower Corporation

9       7251 Yonge Street, Innisfil, Ontario, L9S 0J3

10      Telephone: 705-431-6870 Ext. 262

11      E-mail: [brendap@innpower.ca](mailto:brendap@innpower.ca)  
12

13      The secondary contact for this application is:

14  
15      Glen McAllister

16      Interim CFO

17      InnPower Corporation

18      7251 Yonge Street, Innisfil, Ontario, L9S 0J3

19      Telephone: 705-431-6870 Ext. 236

20      E-mail: [glenm@innpower.ca](mailto:glenm@innpower.ca)  
21  
22  
23



## 2.0 Elements of the Price Cap IR

### 2.1 Annual Adjustment Mechanism

The rates and tariffs entered in the Rate Generator Model are taken from the Board approved 2019 Tariff of Rates and Charges, as per the Board Rate Order (EB-2018-0045).

IPC has the following rate classes:

- Residential
- General Service Less Than 50 kW
- General Service 50 to 4,999 kW
- Unmetered Scattered Load
- Street Lighting
- Sentinel Lighting

The price Cap Index of 0.90% is calculated in the Board's Rate Generator model based on 2018 values and IPC's Cohort of Group III for 2018.

IPC acknowledges that Board staff will update the Rate Generator model with the 2019 price cap parameters once they are available.

### 2020 Price Cap Parameters

Price Escalator	1.20%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	15,555	Effective Year of Residential Rate Design Transition (yyyy)	2017
Choose Stretch Factor Group	III	Price Cap Index	0.90%	Billed kWh for Residential Class (approved in the last CoS)	145,847,424	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.30%			Rate Design Transition Years Left	1		

## 2.2 Revenue to Cost Ratio Adjustments

IPC has no Cost Ratio adjustments resulting from the Boards Decision EB-2016-0085, which will affect the outcome of Tab 16. Rev2Cost\_GDPIPI, in the Rate Generator model.

### Revenue to Cost Ratio Adjustments

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	39.29		0.0057		0.90%	44.13	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	42.03		0.0101		0.90%	42.41	0.0102
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	214.93		4.3555		0.90%	216.86	4.3947
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	13.01		0.0218		0.90%	13.13	0.0220
SENTINEL LIGHTING SERVICE CLASSIFICATION	13.71		62.4624		0.90%	13.83	63.0246
STREET LIGHTING SERVICE CLASSIFICATION	4.19		28.9614		0.90%	4.23	29.2221
microFIT SERVICE CLASSIFICATION	5.4					5.4	

## 2.3 Rate Design for Residential Electricity Customers

The OEB released Board Policy, EB-2014-0210, A New Rate Design for Residential Electricity Customers. The report required that electricity distributor's transition to a fully fixed monthly distribution service charge for residential customers over a four-year period commencing in 2016.

IPC commenced the transition to a fully fixed month distribution charge effective January 1, 2016 with EB-2015-0081. IPC's 2016 were made interim in 2017 until a Decision was issued on IPC's COS application EB-2016-0085 and no IRM was submitted for 2018. To this end, IPC is just entering its 4th year of transition for the Rate Design for Residential Electricity Customers. To reflect this correctly in the Rate Generator Model, IPC has entered the Effective Year of Residential Rate Design Transition to 2017 to calculate the remaining Rate Design Transition Years Left of 1 year for 2020.

IPC has completed Tab 16 within the Rate Generator model. Based on the current fixed rate of \$39.29, this methodology (including the GDPI adjustment) adjusts the fixed rate to \$43.74. The transition to fixed rate consists of an incremental fixed charge of \$4.45.

## Rate Design Transition

Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates <sup>1</sup>	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	39.2900	7,333,871	89.8%	10.2%	4.45	100.0%	43.74	8,164,508
Current Residential Variable Rate (inclusive of R/C adj.)	0.0057	831,330	10.2%			0.0%	0.0000	0
		8,165,202						8,164,508

The \$4.45 Incremental Fixed Charge exceeds the \$4.00 threshold test. In order to determine if rate mitigation was required, IPC then looked at the resulting bill impacts for customers utilizing consumption at the 10<sup>th</sup> percentile of 239 kWh. The overall bill impact for these customers is - 1.89% based on the current inputs. To this end, IPC is not proposing a rate mitigation plan.

## Bill Impact for 10<sup>th</sup> Percentile Residential Customer

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	239	kWh	
Demand	-	kW	
Current Loss Factor	1.0604		
Proposed/Approved Loss Factor	1.0604		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.29	1	\$ 39.29	\$ 44.13	1	\$ 44.13	\$ 4.84	12.32%
Distribution Volumetric Rate	\$ 0.0057	239	\$ 1.36	\$ -	239	\$ -	\$ (1.36)	-100.00%
DRP Adjustment		239	\$ (3.79)		239	\$ (7.27)	\$ (3.48)	91.70%
Fixed Rate Riders	\$ 0.17	1	\$ 0.17	\$ 0.17	1	\$ 0.17	\$ -	0.00%
Volumetric Rate Riders	\$ -	239	\$ -	\$ -	239	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 37.03			\$ 37.03	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.0824	14	\$ 1.19	\$ 0.0824	14	\$ 1.19	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	239	\$ 0.12	\$ 0.0042	239	\$ 1.00	\$ 0.88	740.00%
CBR Class B Rate Riders	\$ -	239	\$ -	\$ -	239	\$ -	\$ -	-
GA Rate Riders	\$ -	239	\$ -	\$ -	239	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0025	239	\$ 0.60	\$ 0.0025	239	\$ 0.60	\$ -	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		239	\$ -	\$ -	239	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 39.51			\$ 40.39	\$ 0.88	2.24%
RTSR - Network	\$ 0.0057	253	\$ 1.44	\$ 0.0062	253	\$ 1.57	\$ 0.13	8.77%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0040	253	\$ 1.01	\$ 0.0047	253	\$ 1.19	\$ 0.18	17.50%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 41.96			\$ 43.15	\$ 1.19	2.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	253	\$ 0.86	\$ 0.0034	253	\$ 0.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	253	\$ 0.13	\$ 0.0005	253	\$ 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	155	\$ 10.10	\$ 0.0650	155	\$ 10.10	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	41	\$ 3.82	\$ 0.0940	41	\$ 3.82	\$ -	0.00%
TOU - On Peak	\$ 0.1340	43	\$ 5.76	\$ 0.1340	43	\$ 5.76	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 62.88			\$ 64.07	\$ 1.19	1.89%
HST	13%		\$ 8.17	13%		\$ 8.33	\$ 0.15	1.89%
8% Rebate	8%		\$ (5.03)	8%		\$ (5.13)	\$ (0.10)	-
<b>Total Bill on TOU</b>			\$ 66.03			\$ 67.28	\$ 1.25	1.89%

## IPC Methodology to Determine 10<sup>th</sup> Percentile Consumption

IPC has evaluated the total bill impacts for a residential customer with consumption at the 10<sup>th</sup> percentile of 239 kWh per month. The 239 kWh was determined by the following residential customer query from our Northstar CIS:

1. 2018 billed usage by account
2. Usage data based on general ledger transactions for the 2018 fiscal year
3. Excluded accounts with inactive dates
4. Eliminated accounts without at least 11 months of consumption data (due to high seasonal accounts and new growth)

The query returned 16,119 customers and the 10<sup>th</sup> percentile consumption using excel percentile function, of 239.22 kWh per month. Utilizing this value IPC compared total bill impacts for the 750 and 239 kWh consumption values.

## 2.4 Retail Transmission Service Rates

IPC has calculated the adjustment to the current retail transmission service rates (RTSR) within the Rate Generator model. 2019 RTR rates have been utilized to calculate 2020 RTSR rates. IPC acknowledges that once any January 1, 2020 UTR adjustments have been determined that Board staff will adjust the Rate Generator to incorporate the change.

At the time of submission of this application, there are no proposed changes to RTSR rates.

## Proposed 2019 RTSR

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0061	170,569,322	0	1,041,596	52.3%	1,056,231	0.0062
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056	38,214,040	0	212,887	10.7%	215,878	0.0056
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1670		168,619	365,394	18.3%	370,528	2.1974
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.1670		168,619	365,394	18.3%	370,528	2.1974
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056	512,082	0	2,853	0.1%	2,893	0.0056
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6959		293	497	0.0%	504	1.7197
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6873		1,867	3,150	0.2%	3,195	1.7111

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045	170,569,322	0	765,087	45.1%	798,312	0.0047
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041	38,214,040	0	158,553	9.4%	165,438	0.0043
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3482		168,619	395,943	23.4%	413,138	2.4501
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.2001		168,619	370,984	21.9%	387,095	2.2957
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041	512,082	0	2,125	0.1%	2,217	0.0043
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8351		293	538	0.0%	561	1.9148
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2378		1,867	2,311	0.1%	2,411	1.2915

## 2.5 Group 1 Deferral and Variance Account Balances

IPC has completed the DVA worksheets included in the 2020 Rate Generator model. The receivable balance for Group 1 accounts is \$1,989,055 excluding Global Adjustment.

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

The following Table provides a breakdown of the Group 1 accounts:

EB-2019-0047						
Group 1	Account No.	Principal Balance up to December 31, 2018		Interest Balance	Total Claim	Last Year Disposed
LV Variance Account	1550	\$	1,293,907	\$	46,968	\$ 1,340,875 EB-2016-0085*
Smart Metering Entity Charge Variance Account	1551	\$	(33,206)	\$	(1,124)	\$ (34,330) EB-2016-0085*
RSVA- Wholesale Market Charge	1580	\$	(623,524)	\$	(16,665)	\$ (640,189) EB-2016-0085*
Variance WMS - Sub Account CBR Class A	1580	\$	-	\$	-	\$ - EB-2016-0085*
Variance WMS - Sub Account CBR Class B	1580	\$	(5,471)	\$	889	\$ (4,582) EB-2016-0085*
RSVA - Retail Transmission Network Charge	1584	\$	1,422,736	\$	54,791	\$ 1,477,527 EB-2015-0081
RSVA - Retail Transmission Connection Charge	1586	\$	1,242,921	\$	46,451	\$ 1,289,372 EB-2015-0081
RSVA - Power	1588	\$	(1,884,545)	\$	891,356	\$ (993,189) EB-2016-0085*
RSVA - Global Adjustment	1589	\$	1,779,321	\$	67,626	\$ 1,846,947 EB-2016-0085*
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$	-			
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$	-	\$	-	
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595					
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$	(353,672)	\$	(92,757)	\$ (446,429) EB-2016-0085*
<b>Total of Group 1 Balances</b>		\$	<b>2,838,467</b>	\$	<b>997,535</b>	\$ <b>3,836,002</b>
RSVA - Global Adjustment						\$ <b>1,846,947</b>
<b>Total of Group 1 Balances w/o Global Adjustment</b>						\$ <b>1,989,055</b>
EB-2015-0081 IRM for rates effective January 1, 2016						
EB-2016-0085 for rates effective January 1, 2017 was not implemented until July 1, 2018. No disposition of Accounts 1588/1589.						
No IRM was filed due to the timing of EB-2016-0085, no disposition of Group 1 Accounts.						
EB-2018-0045 for rates effective January 1, 2019. No disposition of Group 1 Accounts.						

The threshold test resulting from the Group 1 balance is \$0.0146. As this exceeds the threshold limit IPC is requesting a 2-year disposition (or 24 months) on the Group 1 deferral/variance accounts to alleviate increases to the Delivery line of the bill for our customers. As referenced in the Manager's Summary, IPC has not had disposition for a minimum of 3 years for all of the Group 1 Accounts thus the request for a 24-month timeline for disposition.

The resulting Deferral/Variance Account Rate Riders by rate class for the 2018 DVA is as follows, based on a 24- month disposal:

Default Rate Rider Recovery Period (in months)		12	Rate Rider Recovery to be used below
DVA Proposed Rate Rider Recovery Period (in months)		24	
LRAM Proposed Rate Rider Recovery Period (in months)		12	

Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) <sup>2</sup>	Deferral/Variance	Deferral/Variance	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
							Account Rate Rider <sup>2</sup>	Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>		
SERVICE CLASSIFICATION	kWh	160,853,755	0	160,853,755	0	1,202,952	0.0037		0.0000	
SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	36,037,382	0	36,037,382	0	274,625	0.0038		0.0000	
SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	65,404,829	168,619	65,404,829	168,619	502,237	1.4893		0.0000	
SCATTERED LOAD SERVICE CLASSIFICATION	kWh	482,914	0	482,914	0	3,708	0.0038		0.0000	
LIGHTING SERVICE CLASSIFICATION	kW	105,460	293	105,460	293	810	1.3819		0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	615,046	1,867	615,046	1,867	4,723	1.2648		0.0000	
1,975,653.15										

### 2.5.1 1595 Analysis

As directed IPC has completed the 1595 Analysis Workform which is included as Appendix A of this document. However due to several contributing factors IOC has provided an explanation document to explain the variances. The document is enclosed in Appendix B.

### 2.5.2 Wholesale Market Participants

At the time of submission, IPC has no wholesale market participants.

### 2.5.3 Global Adjustment

#### Class A – Class B Customers

With respect to Class A and Class B customers, InnPower has had two customers who have transitioned to Class A or the Industrial Conservation Initiative (“ICI”). This has been reflected on Tab 6 – Class A consumption Data:

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed  Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)?  (e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)?  (e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated

Transition Customers - Non-loss Adjusted Billing Determinants by Customer		2018		2017		2016	
Customer	Rate Class	January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION						
	kWh	2,822,212	2,661,917	2,249,059	2,116,040		
	kW	6,393	6,355	6,331	6,273		
	Class A/B	A	A	B	A		
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION						
	kWh	2,736,147	2,573,080				
	kW	5,352	5,259				
	Class A/B	A	A				

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated. Enter the total Class A consumption in the rate class in the table

Rate Classes with Class A Customers - Billing Determinants by Rate Class		2018		2017		2016	
Rate Class	Rate Class	January to June	July to December	January to June	July to December	January to June	July to December
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION						
	kWh	5,484,140	12,644				
	kW						

## Global Adjustment

IPC has undertaken a total review of the 1588/1589 settlement and reconciliation processes. To this end, IPC is confident that the preparation, review, verification and oversight of the processes resulting in the balances presented for disposition are valid.

As directed IPC has undertaken and completed the GA Analysis Work form with this application for the years of 2015, 2016, 2017 and 2018. The completed work form model has been filed via the RESS portal. IPC has also provided its revised settlement/reconciliation process in Appendix C.

In review of IPC's GA Reconciliation process, it was determined that the monthly IESO statement was incorrectly allocated between Account 1589 and Account 1588, example, true up of allocation of charge type 148 to actual proportion of RPP/Non-RPP consumption.

IPC has reflected these allocations on the Continuity Schedule and the GA Analysis Workform as principle adjustments for the appropriate year. The resulting variance of Unresolved Difference as percentage of Expected GA payments to IESO for 2015 is -0.7%, 2016 is -0.5%, 2017 is -.9% and 2018 is -0.6.

## 2.6 LRAM Variance Account (LRAMVA)

IPC has no LRAMVA claims in this application.

## 2.7 Tax Changes

IPC has completed Tab 8.STS – Tax Change that has identified a Shared Tax amount of \$0. The resulting amount did not produce a Rate Rider in all of IPC's rate classes.

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	160,853,755		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	36,037,382		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	65,404,829	168,619	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	482,914		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	105,460	293	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	615,046	1,867	0	0.0000 kW
<b>Total</b>		263,499,386	170,779	\$0	

## 2.8 Z Factor Changes

IPC has no Z-Factor claims in this application.



### 3.0 Rate Change Summary and Bill Impacts

The following table present a summary of the proposed rates and the associated bill impacts by Rate Class.

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ -	0.0%	\$ 2.78	6.4%	\$ 3.73	7.3%	\$ 3.92	3.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 0.58	0.9%	\$ 8.18	10.4%	\$ 10.30	10.5%	\$ 10.82	3.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - RPP	kW	\$ 5.85	0.9%	\$ 154.78	19.2%	\$ 207.86	17.1%	\$ 234.88	5.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.13	0.9%	\$ 0.39	2.6%	\$ 0.46	3.0%	\$ 0.52	2.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.68	0.9%	\$ 2.06	2.6%	\$ 2.48	3.0%	\$ 2.80	2.6%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 154.47	0.9%	\$ 322.69	2.0%	\$ 365.76	2.2%	\$ 413.31	1.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ -	0.0%	\$ 0.88	2.2%	\$ 1.19	2.8%	\$ 1.25	1.9%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ -	0.0%	\$ 12.60	28.1%	\$ 13.55	25.8%	\$ 15.32	9.8%

The calculated bill impacts for this EB-2019-0047 IRM application reflect no rate class greater than 10% of the overall bill.

The following bill impacts by rate class are presented.

1 Residential Rate Class

2

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.29	1	\$ 39.29	\$ 44.13	1	\$ 44.13	\$ 4.84	12.32%
Distribution Volumetric Rate	\$ 0.0057	750	\$ 4.28	\$ -	750	\$ -	\$ (4.28)	-100.00%
DRP Adjustment		750	\$ (6.71)		750	\$ (7.27)	\$ (0.57)	8.43%
Fixed Rate Riders	\$ 0.17	1	\$ 0.17	\$ 0.17	1	\$ 0.17	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 37.03</b>			<b>\$ 37.03</b>	<b>\$ -</b>	<b>0.00%</b>
Line Losses on Cost of Power	\$ 0.0824	45	\$ 3.73	\$ 0.0824	45	\$ 3.73	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0042	750	\$ 3.15	\$ 2.78	740.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0025	750	\$ 1.88	\$ 0.0025	750	\$ 1.88	\$ -	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	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 43.58</b>			<b>\$ 46.36</b>	<b>\$ 2.78</b>	<b>6.37%</b>
RTSR - Network	\$ 0.0057	795	\$ 4.53	\$ 0.0062	795	\$ 4.93	\$ 0.40	8.77%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0040	795	\$ 3.18	\$ 0.0047	795	\$ 3.74	\$ 0.56	17.50%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 51.29</b>			<b>\$ 55.02</b>	<b>\$ 3.73</b>	<b>7.27%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	795	\$ 2.70	\$ 0.0034	795	\$ 2.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	795	\$ 0.40	\$ 0.0005	795	\$ 0.40	\$ -	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%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 116.41</b>			<b>\$ 120.14</b>	<b>\$ 3.73</b>	<b>3.20%</b>
HST	13%		\$ 15.13	13%		\$ 15.62	\$ 0.48	3.20%
8% Rebate	8%		\$ (9.31)	8%		\$ (9.61)	\$ (0.30)	-
<b>Total Bill on TOU</b>			<b>\$ 122.23</b>			<b>\$ 126.15</b>	<b>\$ 3.92</b>	<b>3.20%</b>

3

## General Service Less than 50KW

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 42.03	1	\$ 42.03	\$ 42.41	1	\$ 42.41	\$ 0.38	0.90%
Distribution Volumetric Rate	\$ 0.0101	2000	\$ 20.20	\$ 0.0102	2000	\$ 20.40	\$ 0.20	0.99%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	2000	\$ 0.40	\$ 0.0002	2000	\$ 0.40	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 62.63			\$ 63.21	\$ 0.58	0.93%
Line Losses on Cost of Power	\$ 0.0824	121	\$ 9.95	\$ 0.0824	121	\$ 9.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0043	2,000	\$ 8.60	\$ 7.60	760.00%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0024	2,000	\$ 4.80	\$ 0.0024	2,000	\$ 4.80	\$ -	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	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 78.95			\$ 87.13	\$ 8.18	10.36%
RTSR - Network	\$ 0.0052	2,121	\$ 11.03	\$ 0.0056	2,121	\$ 11.88	\$ 0.85	7.69%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0037	2,121	\$ 7.85	\$ 0.0043	2,121	\$ 9.12	\$ 1.27	16.22%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 97.82			\$ 108.12	\$ 10.30	10.53%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,121	\$ 7.21	\$ 0.0034	2,121	\$ 7.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,121	\$ 1.06	\$ 0.0005	2,121	\$ 1.06	\$ -	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%
<b>Total Bill on TOU (before Taxes)</b>			\$ 271.04			\$ 281.34	\$ 10.30	3.80%
HST	13%		\$ 35.24	13%		\$ 36.57	\$ 1.34	3.80%
8% Rebate	8%		\$ (21.68)	8%		\$ (22.51)	\$ (0.82)	
<b>Total Bill on TOU</b>			\$ 284.60			\$ 295.41	\$ 10.82	3.80%

## Residential Rate Class 10<sup>th</sup> Percentile

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	239	kWh
Demand	-	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.29	1	\$ 39.29	\$ 44.13	1	\$ 44.13	\$ 4.84	12.32%
Distribution Volumetric Rate	\$ 0.0057	239	\$ 1.36	\$ -	239	\$ -	\$ (1.36)	-100.00%
DRP Adjustment		239	\$ (3.79)		239	\$ (7.27)	\$ (3.48)	91.70%
Fixed Rate Riders	\$ 0.17	1	\$ 0.17	\$ 0.17	1	\$ 0.17	\$ -	0.00%
Volumetric Rate Riders	\$ -	239	\$ -	\$ -	239	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 37.03</b>			<b>\$ 37.03</b>	<b>\$ -</b>	<b>0.00%</b>
Line Losses on Cost of Power	\$ 0.0824	14	\$ 1.19	\$ 0.0824	14	\$ 1.19	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	239	\$ 0.12	\$ 0.0042	239	\$ 1.00	\$ 0.88	740.00%
CBR Class B Rate Riders	\$ -	239	\$ -	\$ -	239	\$ -	\$ -	0.00%
GA Rate Riders	\$ -	239	\$ -	\$ -	239	\$ -	\$ -	0.00%
Low Voltage Service Charge	\$ 0.0025	239	\$ 0.60	\$ 0.0025	239	\$ 0.60	\$ -	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	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders		239	\$ -	\$ -	239	\$ -	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 39.51</b>			<b>\$ 40.39</b>	<b>\$ 0.88</b>	<b>2.24%</b>
RTSR - Network	\$ 0.0057	253	\$ 1.44	\$ 0.0062	253	\$ 1.57	\$ 0.13	8.77%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0040	253	\$ 1.01	\$ 0.0047	253	\$ 1.19	\$ 0.18	17.50%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 41.96</b>			<b>\$ 43.15</b>	<b>\$ 1.19</b>	<b>2.83%</b>
Wholesale Market Service Charge (WMS)	\$ 0.0034	253	\$ 0.86	\$ 0.0034	253	\$ 0.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	253	\$ 0.13	\$ 0.0005	253	\$ 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	155	\$ 10.10	\$ 0.0650	155	\$ 10.10	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	41	\$ 3.82	\$ 0.0940	41	\$ 3.82	\$ -	0.00%
TOU - On Peak	\$ 0.1340	43	\$ 5.76	\$ 0.1340	43	\$ 5.76	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 62.88</b>			<b>\$ 64.07</b>	<b>\$ 1.19</b>	<b>1.89%</b>
HST	13%		\$ 8.17	13%		\$ 8.33	\$ 0.15	1.89%
8% Rebate	8%		\$ (5.03)	8%		\$ (5.13)	\$ (0.10)	0.00%
<b>Total Bill on TOU</b>			<b>\$ 66.03</b>			<b>\$ 67.28</b>	<b>\$ 1.25</b>	<b>1.89%</b>

## General Service 50 to 4,999 KW

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	25,000	kWh
Demand	100	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 214.93	1	\$ 214.93	\$ 216.86	1	\$ 216.86	\$ 1.93	0.90%
Distribution Volumetric Rate	\$ 4.3555	100	\$ 435.55	\$ 4.3947	100	\$ 439.47	\$ 3.92	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0766	100	\$ 7.66	\$ 0.0766	100	\$ 7.66	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 658.14</b>			<b>\$ 663.99</b>	<b>\$ 5.85</b>	<b>0.89%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.1617	100	\$ 16.17	\$ 1.6510	100	\$ 165.10	\$ 148.93	921.03%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	\$ -	25,000	\$ -	\$ -	25,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.3285	100	\$ 132.85	\$ 1.3285	100	\$ 132.85	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 807.16</b>			<b>\$ 961.94</b>	<b>\$ 154.78</b>	<b>19.18%</b>
RTSR - Network	\$ 2.0227	100	\$ 202.27	\$ 2.1974	100	\$ 219.74	\$ 17.47	8.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0940	100	\$ 209.40	\$ 2.4501	100	\$ 245.01	\$ 35.61	17.01%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,218.83</b>			<b>\$ 1,426.69</b>	<b>\$ 207.86</b>	<b>17.05%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	26,510	\$ 90.13	\$ 0.0034	26,510	\$ 90.13	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	26,510	\$ 13.26	\$ 0.0005	26,510	\$ 13.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	17,232	\$ 1,120.05	\$ 0.0650	17,232	\$ 1,120.05	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	4,507	\$ 423.63	\$ 0.0940	4,507	\$ 423.63	\$ -	0.00%
TOU - On Peak	\$ 0.1340	4,772	\$ 639.42	\$ 0.1340	4,772	\$ 639.42	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 3,505.57</b>			<b>\$ 3,713.43</b>	<b>\$ 207.86</b>	<b>5.93%</b>
HST	13%		\$ 455.72	13%		\$ 482.75	\$ 27.02	5.93%
<b>Total Bill on TOU</b>			<b>\$ 3,961.29</b>			<b>\$ 4,196.17</b>	<b>\$ 234.88</b>	<b>5.93%</b>

## Unmetered Scattered Load

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	68	kWh
Demand	-	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.01	1	\$ 13.01	\$ 13.13	1	\$ 13.13	\$ 0.12	0.92%
Distribution Volumetric Rate	\$ 0.0218	68	\$ 1.48	\$ 0.0220	68	\$ 1.50	\$ 0.01	0.92%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0002	68	\$ 0.01	\$ 0.0002	68	\$ 0.01	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 14.51			\$ 14.64	\$ 0.13	0.92%
Line Losses on Cost of Power	\$ 0.0824	4	\$ 0.34	\$ 0.0824	4	\$ 0.34	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	68	\$ 0.05	\$ 0.0046	68	\$ 0.31	\$ 0.26	475.00%
CBR Class B Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	-
GA Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0024	68	\$ 0.16	\$ 0.0024	68	\$ 0.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		68	\$ -	\$ -	68	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 15.06			\$ 15.45	\$ 0.39	2.60%
RTSR - Network	\$ 0.0052	72	\$ 0.37	\$ 0.0056	72	\$ 0.40	\$ 0.03	7.69%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0037	72	\$ 0.27	\$ 0.0043	72	\$ 0.31	\$ 0.04	16.22%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 15.70			\$ 16.17	\$ 0.46	2.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	72	\$ 0.25	\$ 0.0034	72	\$ 0.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	72	\$ 0.04	\$ 0.0005	72	\$ 0.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
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%
<b>Total Bill on TOU (before Taxes)</b>			\$ 21.83			\$ 22.30	\$ 0.46	2.13%
HST	13%		\$ 2.84	13%		\$ 2.90	\$ 0.06	2.13%
<b>Total Bill on TOU</b>			\$ 24.67			\$ 25.20	\$ 0.52	2.13%

## Sentinel Lighting

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	150	kWh
Demand	1	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.71	1	\$ 13.71	\$ 13.83	1	\$ 13.83	\$ 0.12	0.88%
Distribution Volumetric Rate	\$ 62.4624	1	\$ 62.46	\$ 63.0246	1	\$ 63.02	\$ 0.56	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0764	1	\$ 0.08	\$ 0.0764	1	\$ 0.08	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 76.25</b>			<b>\$ 76.93</b>	<b>\$ 0.68</b>	<b>0.89%</b>
Line Losses on Cost of Power	\$ 0.0824	9	\$ 0.75	\$ 0.0824	9	\$ 0.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0684	1	\$ 0.07	\$ 1.4503	1	\$ 1.45	\$ 1.38	2020.32%
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.0383	1	\$ 1.04	\$ 1.0383	1	\$ 1.04	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 78.10</b>			<b>\$ 80.17</b>	<b>\$ 2.06</b>	<b>2.64%</b>
RTSR - Network	\$ 1.5830	1	\$ 1.58	\$ 1.7197	1	\$ 1.72	\$ 0.14	8.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6365	1	\$ 1.64	\$ 1.9148	1	\$ 1.91	\$ 0.28	17.01%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 81.32</b>			<b>\$ 83.80</b>	<b>\$ 2.48</b>	<b>3.05%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0034	159	\$ 0.54	\$ 0.0034	159	\$ 0.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	159	\$ 0.08	\$ 0.0005	159	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	98	\$ 6.34	\$ 0.0650	98	\$ 6.34	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	26	\$ 2.40	\$ 0.0940	26	\$ 2.40	\$ -	0.00%
TOU - On Peak	\$ 0.1340	27	\$ 3.62	\$ 0.1340	27	\$ 3.62	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 94.54</b>			<b>\$ 97.02</b>	<b>\$ 2.48</b>	<b>2.62%</b>
HST	13%		\$ 12.29	13%		\$ 12.61	\$ 0.32	2.62%
<b>Total Bill on TOU</b>			<b>\$ 106.83</b>			<b>\$ 109.64</b>	<b>\$ 2.80</b>	<b>2.62%</b>

## Street Lighting

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	46,770	kWh
Demand	133	kW
Current Loss Factor	1.0604	
Proposed/Approved Loss Factor	1.0604	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.19	2995	\$ 12,549.05	\$ 4.23	2995	\$ 12,668.85	\$ 119.80	0.95%
Distribution Volumetric Rate	\$ 28.9614	133	\$ 3,851.87	\$ 29.2221	133	\$ 3,886.54	\$ 34.67	0.90%
Fixed Rate Riders	\$ -	2995	\$ -	\$ -	2995	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0745	133	\$ 9.91	\$ 0.0745	133	\$ 9.91	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 16,410.82			\$ 16,565.30	\$ 154.47	0.94%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2072	133	\$ 27.56	\$ 1.4720	133	\$ 195.78	\$ 168.22	610.42%
CBR Class B Rate Riders	\$ -	133	\$ -	\$ -	133	\$ -	\$ -	
GA Rate Riders	\$ -	46,770	\$ -	\$ -	46,770	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.7003	133	\$ 93.14	\$ 0.7003	133	\$ 93.14	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		133	\$ -		133	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 16,531.52			\$ 16,854.21	\$ 322.69	1.95%
RTSR - Network	\$ 1.5750	133	\$ 209.48	\$ 1.7111	133	\$ 227.58	\$ 18.10	8.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.1038	133	\$ 146.81	\$ 1.2915	133	\$ 171.77	\$ 24.96	17.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 16,887.80			\$ 17,253.56	\$ 365.76	2.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	49,595	\$ 168.62	\$ 0.0034	49,595	\$ 168.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	49,595	\$ 24.80	\$ 0.0005	49,595	\$ 24.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	2995	\$ 748.75	\$ 0.25	2995	\$ 748.75	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	32,237	\$ 2,095.38	\$ 0.0650	32,237	\$ 2,095.38	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	8,431	\$ 792.53	\$ 0.0940	8,431	\$ 792.53	\$ -	0.00%
TOU - On Peak	\$ 0.1340	8,927	\$ 1,196.23	\$ 0.1340	8,927	\$ 1,196.23	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 21,914.11			\$ 22,279.87	\$ 365.76	1.67%
HST	13%		\$ 2,848.83	13%		\$ 2,896.38	\$ 47.55	1.67%
<b>Total Bill on TOU</b>			\$ 24,762.95			\$ 25,176.25	\$ 413.31	1.67%

~Respectfully Submitted~



1

2 [Appendices](#)

3

4

1 A: 2020\_1595\_Analysis\_Workform

2

3

Step 1

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	\$1,497,234	-\$1,339,947	\$157,287	\$108,547	\$48,740		\$48,740	31.0%
Account 1589 - Global Adjustment	\$443,215	\$2,567	\$445,782	\$930,641	-\$484,859		-\$484,859	-108.8%
Total Group 1 and Group 2 Balances	\$1,940,449	-\$1,337,380	\$603,069	\$1,039,188	-\$436,119	\$0	-\$436,119	-72.3%
Total residual balance per continuity schedule: Difference (any variance should be explained):							\$436,119	

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Step 2

Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column G

Rate Rider - Group 1 DVA Accounts (Excluding Global Adjustment)  
 Rate Rider - Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP  
 Rate Rider - RSVA - Global Adjustment  
 Rate Rider - RSVA - Group 2 Accounts (If a separate Group 2 rate rider was created)  
 Other 1  
 Other 2  
 Other 3

Yes  
 No  
 No  
 Yes  
 No  
 No  
 No

Step 3

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)  
 Rate Rider Recovery Period (Months)

12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$25,513	150,836,885	\$0.0002	150,836,885	151,122,770	-285,885	(\$57)	-0.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	\$5,808	32,939,916	\$0.0002	32,939,916	334,171,541	-301,231,625	(\$60,246)	-1037.3%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	\$9,431	136,633	\$0.0690	136,633	151,024	-14,391	(\$593)	-10.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kW	\$6	29,808	\$0.0002	29,808	1,228	28,580	\$6	95.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	\$299	4,573	\$0.0654	4,573	106,168	-101,595	(\$6,644)	-2222.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$82	442,555	\$0.0002	442,555	1,645	440,910	\$66	107.5%
microFIT SERVICE CLASSIFICATION									
TOTAL		\$41,139						(\$67,847)	-164.9%

\*\*Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate.

There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workflow.

RATE RIDER - RSVA - GLOBAL ADJUSTMENT  
 Rate Rider Recovery Period (Months)

12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$67,706	10,159,526	\$0.0067	10,159,526	9,199,682	959,844	\$6,431	9.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	\$42,095	6,316,463	\$0.0067	6,316,463	5,863,952	452,511	\$3,032	7.2%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	\$325,598	127,661	\$2.5505	127,661	142,579	-14,918	(\$38,048)	-11.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kW	\$189	0		0	0			
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	\$10,141	4,573	\$2.2176	4,573	13,512	-8,939	(\$19,823)	-195.5%
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$43	6,382	\$0.0067	6,382	2,726	3,656	\$24	57.6%
microFIT SERVICE CLASSIFICATION									
TOTAL		\$445,782						(\$48,384)	-10.9%

\*\*Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate.

There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workflow.

## SUMMARY

Total Calculated Account Balance	(\$116,231)
Total Account Residual Balance per Step 1 above	(\$436,119)
Unreconciled Differences***	\$319,888

\*\*\*Any unreconciled difference between amounts reported in the residual balances section in Step 1 and amounts calculated for the total of all applicable riders in Step 3 must be explained.

## Additional Notes and Comments

As outlined in the Manager's Summary, the 2016 Rate Riders for the Group 1 DVAs and the Rate Rider RSVA for Global Adjustment were collected for a period of 24 months versus 12 months. Additionally, the Group 1 DVA's were not allocated correctly thus resulting in an undercollection although collected for a period of 2 years. Please refer to Appendix B of EB-2019-0047 for further details

B: IPC 1595 Explanation Document

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

## InnPower Explanation to Account 1595 – Work form

EB-2015-0081 IRM for January 1, 2016 Rates

### 1595-2016 Analysis

The total claim amounts as of December 31, 2015 and approved for disposition in the EB-2015-0081 Decision and Order<sup>i</sup>, were as follows (principle and interest balances),

Total Group 1 Balance (excluding GA)	\$157,287
RSVA Global Adjustment	\$445,782
Total Claim	<b>\$603,069</b>

### Group 1 Balance 1595 – 2016 Explanation

The total claim value of \$603,069 equals the value in the 1595 2016 Work form in cell F15. The issues at hand for the collection of the disposition or 1595 2016 are as follows,

#### Total Group 1 Balance (excluding GA)

1. Due to an error on Tab 4 in the Rate Generator model IPC did not populate the 1595 Recovery Share portion. As a result, the calculated DVA for the Group 1 Accounts (excluding GA) was \$39,140 versus \$157,287 or a shortfall of \$118,147. The enclosed table reflects the accounts in yellow that were not allocated to rate classes thus resulting in a lower Rate Rider.

EB-2015-0071 Disposition				
Group 1	Account No.	Principal	Interest	
LV Variance Account	1550	\$ 101,817	\$ 1,907	
Smart Metering Entity Charge Variance Account	1551	\$ (4,677)	\$ (83)	
RSVA- Wholesale Market Charge	1580	\$ 6,164	\$ 2,148	
Variance WMS - Sub Account CBR Class B	1580	\$ -	\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ (96,692)	\$ (1,891)	
RSVA - Retail Transmission Connection Charge	1586	\$ (157,935)	\$ (3,006)	
RSVA Power	1588	\$ 183,234	\$ 8,154	
RSVA - Global Adjustment	1589	\$ 443,215	\$ 2,567	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$ (267)	\$ 622	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$ 61,748	\$ (37,469)	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ -	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ 148,981	\$ (55,468)	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$ 1,254,861	\$ (1,254,861)	
<b>Total of Group 1 Balances</b>		<b>\$ 1,940,449</b>	<b>\$ (1,337,380)</b>	
<b>Total Claim for Group 1 Balances</b>		<b>\$ 603,069</b>		
	1550-1588	\$ 31,911	\$ 7,229	\$ 39,140
	1595	\$ 1,465,323	\$ (1,347,176)	\$ 118,147

2. This issue was brought to IPC's attention during the COS application via letter from the OEB named "InnPower EB-2016-0081 Error in Calculation" received on May 6, 2016. A copy of this letter is enclosed.
  
3. In addition to the incorrect calculated DVA's, (lower than the approved disposition) the DVA was collected for a 24-month timeframe versus a 12-month timeframe. IPC's 2016 tariff was deemed interim until a Decision was rendered on EB-2017-0085. IPC was directed in December 2017 to end all sunset rate riders effective December 31, 2017.
  
4. The two-year recovery period did not capture the originally approved balance for disposition of \$157,287. The variance between the original balance and the collected DVA's is \$48,740, which is still owing to IPC.

Components of the 1595 Account Balances	Approved in Decision for EB-2015-0071				As Allocated in Rate Generator Model		
	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition
	\$ 1,497,234	\$ (1,339,947)	\$ 157,287		\$ 31,911	\$ 7,229	\$ 39,140
<b>Difference from the Approved to Allocated</b>	<b>\$ 118,147</b>		<b>\$ 118,147</b>				
DVA Collected	\$ 108,547		\$ 108,547				\$ 108,547
Variance			\$ 48,740	(E4-E8)			\$ 69,407
Balance owing to IPC for the Total Approved for Disposition			\$ 48,740				

5. In undertaking the 1595 Work form IPC was unsure as to where to reflect the misallocation in bullets 1 – 4, thus the creation of this document. The text box provided in the work form is limiting in explaining the circumstance of the variance.

## RSVA Global Adjustment Portion of 1595 - 2016

The principal and interest balance approved for disposition in 2016 for Account 1589 (Global Adjustment) was \$445,782.

1. The calculation of the GA Rate Rider included the full balance of \$445,782 for an approved timeframe of 12 months.
2. The contributing factor to the GA Rate Rider was that the RR was collected for a 24-month timeframe versus a 12-month timeframe. IPC's 2016 tariff was deemed interim until a Decision was rendered on EB-2017-0085 (Decision and Order was issued on March 8, 2018). IPC was directed in December 2017 to end all sunset rate riders effective December 31, 2017.
3. To this end, the GA Rate Rider was over collected by (\$484,559). The Net amount owing to customers is (\$438,430).

## Supporting OEB Correspondence

---

<sup>i</sup> EB-2015-0081 Decision and Rate Order, December 10, 2015, Page 9

**Ontario Energy  
Board**  
P.O. Box 2319  
27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto ON M4P 1E4  
Telephone: 416- 481-1967  
Facsimile: 416- 440-7656  
Toll free: 1-888-632-6273

**Commission de l'énergie  
de l'Ontario**  
C.P. 2319  
27<sup>e</sup> étage  
2300, rue Yonge  
Toronto ON M4P 1E4  
Téléphone: 416- 481-1967  
Télécopieur: 416- 440-7656  
Numéro sans frais: 1-888-632-6273



**BY E-MAIL**

May 6, 2016

Brenda L. Pinke  
InnPower Corporation  
7251 Yonge St.  
Innisfil, ON L8S 0J3

Dear Ms. Pinke:

**Re: InnPower Corporation  
Application for Rates  
OEB File Number EB-2015-0081**

A Final Rate Order in the above-noted proceeding was issued by the OEB on December 10, 2015.

The OEB has discovered an error in the final IRM model upon which the 2016 rates were based. Specifically, InnPower did not enter recovery share proportions for Account 1595 in the applicable columns on Sheet 4 of the model. This has resulted in the calculation of rate riders on Sheet 6 for Deferral and Variance Accounts which fail to recover the balance approved for disposition in Account 1595 of \$118,147.

As per the Accounting Procedures Handbook, amounts collected from rate riders are recorded in Account 1595 to offset the amount approved for disposition. The residual balance in Account 1595 is then addressed in a future application. On that basis, no action is required. However, InnPower may wish to propose a resolution in order to address this matter more quickly. You can contact Martha McQuat at 416-440-7606 to discuss any alternatives.

Yours truly,

*Original Signed By*

Lynne Anderson  
Vice President, Applications



**Ontario Energy  
Board**  
P.O. Box 2319  
27th. Floor  
2300 Yonge Street  
Toronto ON M4P 1E4  
Telephone: 416- 481-1967  
Facsimile: 416- 440-7656  
Toll free: 1-888-632-6273

**Commission de l'énergie  
de l'Ontario**  
C.P. 2319  
27e étage  
2300, rue Yonge  
Toronto ON M4P 1E4  
Téléphone: 416- 481-1967  
Télécopieur: 416- 440-7656  
Numéro sans frais: 1-888-632-6273



**January 9, 2018**

**To: All Parties in the EB-2016-0085 InnPower Corporation (InnPower)  
Application for Rates**

**Re: InnPower Application for Rates Ontario Energy Board (OEB) File Number:  
EB-2016-0085**

This letter addresses certain rate riders approved by the OEB and implemented by InnPower. In undertaking response J2.6 filed with the OEB on October 6, 2017, InnPower confirmed that it had rate riders with an expiry date of December 31, 2016, but which “continued into 2017 per the Interim Rate Order”. The OEB had issued an Interim Rate Order on December 21, 2016, declaring InnPower’s current rates interim effective January 1, 2017 pending a final decision by the OEB in the proceeding.

This letter addresses three rate riders, each with a December 31, 2016 expiry date:

- Rate Rider for Disposition of Capital Gains - approved in EB-2014-0086
- Rate Rider for Disposition of Deferral/Variance Accounts (2016) – approved in EB-2015-0081
- Rate Rider for Disposition of Global Adjustment Account (2016) – approved in EB-2015-0081

The start and end dates for these rate riders were established to dispose of specific approved account balances. To the extent that these rate riders remain in effect as of the date of this letter, the OEB expects InnPower to end these riders effective end of day December 31, 2017, if possible, to avoid further collections and refunds in excess of the approved account balances.

InnPower should inform the OEB in writing when these three rate riders are ended. The OEB will address all rate riders in its final decision in the proceeding.

Please direct any questions relating to this application to the Case Manager, Fiona O'Connell at [Fiona.oconnell@oeb.ca](mailto:Fiona.oconnell@oeb.ca) and OEB Counsel, Ljuba Djurdjevic at [ljuba.djurdjevic@oeb.ca](mailto:ljuba.djurdjevic@oeb.ca).

Yours truly,

*Original signed by*

Kirsten Walli  
Board Secretary

C: IPC – Revised GA Reconciliation Process

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

<b>Procedure Number:</b>	<b>Regulatory Accounts</b>	<b>Revision Number: __1__</b>
<b>Title:</b>	<b>1588/1589 Monthly Process</b>	<b>Policy: _001__</b>
<b>Issued by:</b>	Financial Analyst	<b>Approved by: _CFO</b>
<b>Date:</b>	Approved June, 2019	

Policy: Refer to \_\_\_\_\_

Purpose: Outlines the procedure for recording, filing and reconciling the 1588/1589 account transactions.

**Responsibilities:**

The Financial Analyst is responsible for preparing the monthly filing reports, inputting data through the IESO portal and the monthly reconciliations.

The VP of Corporate Services is responsible for reviewing and approving the monthly IESO filing.

Definition: Not Applicable

Frequency: Monthly

Trigger: Filing performed in the first four business days of the month. Reconciliation is performed once data is available.

**Procedure:**

**Harries GA Entries**

During the calendar month, the CIS posts entries for Class B Global Adjustment for applicable accounts (i.e. Non-RPP) to accounts:

- **1.10.4025.120.800** (Street Lighting Energy Sales – GA)
- **1.10.4035.115.800** (General Energy Sales > 50kW – GA)
- **1.10.4035.110.800** (General Energy Sales < 50kW – GA)
- **1.10.4055.XXX.800** (Energy Sales Resale (Retail) – GA)

The amounts charged is at the IESO **1<sup>st</sup> estimate** GA rate.

These revenue amounts are typical representative of the **previous** calendar month.

*Example: December usage is recorded in January (the following month)*

### **Cost of Power Accrual**

Distributors are expected to be accruing the cost of power bill each month.

The monthly cost of power accrual amounts are calculated as follows:

- Estimated wholesale volumes purchased for RPP and non-RPP customers
- 2<sup>nd</sup> estimate for GA price

The accrual amount will be recorded at the beginning of the month. Once the actual IESO invoice is received (later in the month), the accrual amount will be reversed and actuals will be recorded (within the same month).

#### ***Accounting Entry:***

The entry will be recorded to following accounts:

1.10.4705.900.000 (Power Purchased)	\$DR	
1.10.4708.900.000 (Charges – WMS)	\$DR	
1.10.4708.900.001 (Charges – WMS OESP)		
1.00.1110.902.001 (AR Other – IESO OESP)		
1.00.1110.902.002 (AR Other – OREC)		\$CR
1.00.1110.902.003 (AR Other – IESO GA Modifier)		\$CR
1.00.1110.902.004 (AR Other – DRP)		\$CR
1.10.4751.900.000 (Charges – Smart Meter Entity Charge)		\$CR
1.10.4708.900.002 (IESO CBR amount for Class A Loads)	\$DR	
1.10.4708.900.003 (IESO CBR amount for Class B Loads)	\$DR	
1.10.4707.000.801 (IESO Global Adjustment Class A)	\$DR	
1.10.4707.000.800 (IESO Global Adjustment Class B)	\$DR	
1.00.2256.900.000 (IESO Fees and Penalties Payable)		\$CR

### **Unbilled Revenue Accrual**

Distributors must accrue all revenues (all components of the customer bills) they expect to invoice their customers, embedded distributors, and short term and long term load transfers for all energy and demand consumed but not billed and recorded in the accounts, by the end of each month. All USoA accounts are to be used for the unbilled revenue accrual, i.e. the same revenue accounts that are used for billing purposes.

The monthly unbilled amounts are calculated as follows:

- A monthly % change in consumption is calculated using preliminary data from Kinetiq.
- This monthly % change in consumption is multiplied by the current month billed, to determine unbilled.

**Note:** The above applies to Energy, WMS, Network, Connection and Distribution revenue. Class A GA accrual calculated as the difference between current month actuals and previous month IESO charges.

**Example: To calculate February unbilled**

<b>January consumption:</b>	<b>20,369,107</b>
<b>February consumption:</b>	<b>20,416,973</b>
<b>Monthly % change in consumption:</b>	<b>0.23%</b>
<b>February billed (actual):</b>	<b>\$2,102,076</b>
<b>February unbilled (estimate):</b>	<b><math>\\$2,102,076 \times (1 + 0.23\%) = \underline{\underline{\\$2,150,424}}</math></b>

**Accounting Entry:**

The following entry is made on a monthly basis for unbilled revenue:

1.00.1120.900.000 (Accrued Utility Revenues)	\$X DR	
1.10.4050.900.000 (Revenue Adjustment)		\$X CR
1.10.4062.900.000 (Billed - WMS)		\$X CR
1.10.4062.900.002 (Billed – WMS CBR Class A)		\$X CR
1.10.4062.900.003 (Billed – WMS CBR Class B)		\$X CR
1.10.4066.900.000 (Billed – NW)		\$X CR
1.10.4068.900.000 (Billed – CN)		\$X CR
1.10.4075.900.000 (Billed – LV Charges)		\$X CR
1.10.4076.900.000 (Billed – SME Charges)		\$X CR
1.20.4080.900.000 (Distribution Service Revenue)		\$X CR
1.30.4235.900.000 (Miscellaneous Service Revenue)		\$X CR
1.10.4035.115.801 (General Service Energy Sales >50kv Class A GA)		\$X CR

**IESO Filing**

Distributors are required to make RPP settlement claims with the IESO for each trade month. Through these claims, distributors will recover/return the differences between amounts billed to RPP customers for commodity costs, and amounts charged by IESO to distributors based on the HOEP plus GA.

Estimates for costs and revenues are made, as the actual customer consumption volume data is not available until the billings have been completed.

**Volume**

Estimates are made for the following kWh consumption **volume** data:

- RPP customer kWh sales consumption volumes

- RPP TOU
  - On-Peak
  - Mid-Peak
  - Off-Peak
- Non-RPP customer kWh sales consumption volumes

*Example: See Appendix I*

### **Rates/Pricing**

The following **rates/pricing** and **unit cost** data are used when performing initial RPP settlement calculations:

- Each of the three RPP TOU periods:
  - RPP TOU
    - On-Peak
    - Mid-Peak
    - Off-Peak
- Estimated Average Energy Price for RPP customers
- GA 2<sup>nd</sup> estimate

*Example: See Appendix II*

### **IESO Invoice Reconciliation**

When the monthly IESO invoice is received, the GA settlement amount is allocated to the following:

- Charge type 147 (Class A Global Adjustment) is recorded in GL account **1.10.4707.000.801** (IESO Global Adjustment Class A)
- Charge type 148 (Class B Global Adjustment) is divided into 2 segments:
  - 30% of CT 148 is recorded in **1.10.4707.000.800** (IESO Global Adjustment Class B) **(1589)**
  - The balance is recorded in **1.10.4705.900.000** (Power Purchased) **(1588)**

**Note:** At this stage, it is estimated that 30% of charge type 148 is for Class B Global Adjustment, a true-up is required once actuals are known.

### **RSVA Reconciliation**

The monthly Non-RPP GA variance is calculated by taking the difference between:

- The monthly Non-RPP Cost of GA (30% allocated to 1.10.4707.000.800) and
- The monthly Non-RPP GA revenue
  - **1.10.4025.120.800** (Street Lighting Energy Sales – GA)
  - **1.10.4035.115.800** (General Energy Sales > 50kW – GA)
  - **1.10.4035.110.800** (General Energy Sales < 50kW – GA)
  - **1.10.4055.XXX.800** (Energy Sales Resale (Retail)) – GA

Using this variance calculation, an entry is recorded to:

- **1.00.1589.800.000** (RSVA Global Adjustment) and
- Either **1.10.4710.902.000** (Cost of Power Adjustment RSVA) or **1.10.4050.902.000** (Revenue Adjustment RSVA) based on whether the variance is a debit or credit.

### Reconciliation

#### **IESO RPP True-up**

Actual data must be used to perform RPP settlement true-up claims with the IESO once it is available. The most recent initial RPP settlement claim for the trade month must be reversed and an updated RPP settlement claim must be calculated. The net difference between the most recent RPP settlement claim and the updated RPP settlement claim must be trued up with the IESO through an adjustment made to the RPP settlement claim the next month.

Two RPP settlement true-up claims are to be performed:

1. The first true-up is done the **month following** the initial RPP settlement claim. This would true-up:
  - a. GA 2<sup>nd</sup> estimate price with the actual GA price
  - b. Estimated wholesale power cost to actual at the HOEP
2. The second true-up claims is done **two months following** the initial RPP settlement claim. This would true-up:
  - a. Estimated kWh sales volumes to actuals

#### ***Example: For January Consumption***

<b><i>January</i></b>	<b><i>February</i></b>	<b><i>March</i></b>
<b><i>ESTIMATES</i></b>	<b><i>1<sup>st</sup> TRUE-UP</i></b>	<b><i>2<sup>nd</sup> TRUE-UP</i></b>
<b><i>Consumption Volume</i></b>	<b><i>GA 2<sup>nd</sup> estimate to GA Actual</i></b>	<b><i>Estimated to actual kWh</i></b>
<ul style="list-style-type: none"> <li>• <i>RPP TOU</i></li> <li>• <i>Non-RPP</i></li> </ul>	<b><i>Estimated to actual wholesale power cost at HOEP</i></b>	<b><i>volumes for RPP</i></b>
<b><i>Average Energy Price for RPP</i></b>		



*Rate – GA 2<sup>nd</sup> estimate*

***IESO Entry:***

Variances identified from true-up analysis would be added to monthly IESO filing amounts.

***Accounting Entry:***

Variances will be incorporated as part of the IESO invoice, therefore, a separate accounting journal entry would not be required.

**Internal GA True-up**

Actual calendar month kWh consumption sales volumes for RPP and Non-RPP customers must be used to update the apportionment of the wholesale kWh purchase volumes to the appropriate commodity variance account. Once actual data is available, distributors are to journalize the differences between the two cost accounts 4705 and 4707.

One Non-RPP GA true-up claim is to be performed internally:

1. The true-up is done **two months following** the initial RPP settlement claim. This would true-up:
  - a. The estimated ratio of Non-RPP Cost of GA (30% allocated to 1.10.4707.000.800) with the actuals.

To determine the variance amount, the following will be calculated:

- i. Total billed consumption – total negate billed consumption = net GA Non-RPP
- ii. Total GA (\$) + total negate GA (\$) = net GA Non-RPP
- iii. Net GA Non-RPP Consumption x IESO actual GA/1,000 (\$) = Actual Non-RPP GA
- iv. Variance = iii. (above) – ii. (above)

**Note:**

- Because the 1<sup>st</sup> estimate rate is updated at the first of each month in the NS CIS, calendar month prorated usage by bill code date is stored in the pu\_stats table.
- Only the global adjustment negate stat codes are used as this represents RPP billed customers.
- The estimated ratio is 30% Non-RPP to 70% RPP customers, which will be reviewed annually.

***IESO Entry:***

There is no IESO entry required for the GA allocation.

**Accounting Entry:**

Based on the variance calculated above, an entry is required to adjust for the actual proportion of costs allocated between RPP and non-RPP customers within the GL accounts.

The entry would debit/credit the following accounts:

- **1.10.4707.000.800** (IESO Global Adjustment Class B) **(1589)**
- **1.10.4705.900.000** (Power Purchased) **(1588)**

The set-up of the entry will depend on whether the allocations are under or over estimated.

**Example:**

1.10.4707.000.800 ((IESO Global Adjustment Class B)	\$1,000 DR
1.10.4705.900.000 (Power Purchased)	\$1,000 CR

*To adjust allocation of CT 148 per IESO bill relating to actual RPP and Non-RPP kWh proportions.*

**Note:** The entry above will adjust the 1588/1589 accounts when the RSVA entries are calculated and posted.

Note that actual calendar month customer kWh sales volumes adjusted for the relevant Total Loss Factor (TLF) will not be the same as purchased volumes from the IESO. Differences exist between actual system losses and TLF billed to customers. The resulting differences are defined as unaccounted for energy (UFE) and such differences will be tracked in Account 1588 – RSVA power and Account 1589 – RSVA GA.

**Appendix I****Estimates for kWh consumption volume data**

1. Usage data files are received from Savage for the month
2. Total Net System Load Shape (NSLS) for the month calculated using:
  - a. Actual NSLS data for the first half of the month plus;
  - b. Calculated NSLS using actual interval metered consumption (not adjusted by a loss factor) less interval metered customer consumption for the remaining half of the month
3. To determine RPP consumption, deduct consumption of Non-RPP in NSLS for the month.  
Calculated as:
  - a. Pass through customer consumption plus;
  - b. Retailer consumption (previous month)
4. RPP consumption amount is then allocated to TOU periods:
  - a. On-peak, Mid-peak and Off-peak percentages for the month are calculated based on Smart Meter unbilled data from Savage for the month

- b. RPP consumption is prorated based on calculated TOU percentages

## **Appendix II**

### **Rates/pricing and unit cost data**

- Each of the three RPP TOU periods use ACTUAL rates
- Estimated average energy price for RPP customers:
  - WAP without GA calculated as:
    - Total market price costs calculated as sum of Hourly Ontario Energy Price (HOEP) x Hourly kWh consumption for each period (hourly)
    - Total market price costs (calculated above) is then divided by estimated NSLS consumption for the month
  - WAP with GA calculated as:
    - Total market price costs calculated as sum of Hourly Ontario Energy Price (HOEP) + 2<sup>nd</sup> estimate preliminary global adjustment rate x Hourly kWh consumption for each period (hourly)
    - Total market price costs (calculated above) is then divided by estimated NSLS consumption for the month
- GA 2<sup>nd</sup> Estimate
  - From IESO website

**1** D: InnPower EB-2019-0047 Proposed Tariff

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2019-0047

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	44.13
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$	0.17
Low Voltage Service Rate	\$/kWh	0.0025
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	0.0131
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021	\$/kWh	0.0037
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 -		
Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

## 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

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2019-0047

**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 peak demand is less than or expected to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	42.41
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0102
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0131
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021	\$/kWh	0.0038
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB-2019-0047**

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# **InnPower Corporation**

## **TARIFF OF RATES AND CHARGES**

### **Effective and Implementation Date January 1, 2020**

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

**EB-2019-0047**

## **GENERAL SERVICE 50 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 expected to be equal to or greater than 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	216.86
Distribution Volumetric Rate	\$/kW	4.3947
Low Voltage Service Rate	\$/kW	1.3285
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0131
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021	\$/kW	1.4893
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5644
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4027)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0766
Retail Transmission Rate - Network Service Rate	\$/kW	2.1974
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4501
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.1974
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.2957

### **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



**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB-2019-0047**

Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2019-0047

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than, or expected to be less than, 50kW and the consumption is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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 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 connection)	\$	13.13
Distribution Volumetric Rate	\$/kWh	0.0220
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0131
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021	\$/kWh	0.0038
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB-2019-0047**

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# **InnPower Corporation**

## **TARIFF OF RATES AND CHARGES**

### **Effective and Implementation Date January 1, 2020**

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

**EB-2019-0047**

## **SENTINEL LIGHTING SERVICE CLASSIFICATION**

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

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 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 connection)	\$	13.83
Distribution Volumetric Rate	\$/kW	63.0246
Low Voltage Service Rate	\$/kW	1.0383
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0131
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021	\$/kW	1.3819
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.4703
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4019)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0764
Retail Transmission Rate - Network Service Rate	\$/kW	1.7197
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9148

### **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

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2019-0047

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 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 connection)	\$	4.23
Distribution Volumetric Rate	\$/kW	29.2221
Low Voltage Service Rate	\$/kW	0.7003
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0131
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021	\$/kW	1.2648
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5991
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3919)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0745
Retail Transmission Rate - Network Service Rate	\$/kW	1.7111
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2915

## 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

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2020**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB-2019-0047**

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# **InnPower Corporation**

## **TARIFF OF RATES AND CHARGES**

### **Effective and Implementation Date January 1, 2020**

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

**EB-2019-0047**

## **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.

## **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.

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

## **MONTHLY RATES AND CHARGES - Delivery Component**

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

## **ALLOWANCES**

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

## **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.

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

## **Customer Administration**

Arrears certificate	\$	15.00
Easement letter	\$	15.00

# InnPower Corporation

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2020**

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

**EB-2019-0047**

Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
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	\$	15.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect charge - 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	\$	40.00
Install/remove load control device - after regular hours	\$	185.00

### **Other**

Special meter reads	\$	30.00
Temporary service - install & remove - overhead - no transformer	\$	632.00
Temporary service - installation and removal - underground - no transformer	\$	468.00
Temporary service - installation and removal - overhead - with transformer	\$	2,525.00
Specific charge for access to the power poles - per pole/year	\$	38.82

## **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.

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	101.20
--	----	--------



# InnPower Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2020

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

**EB-2019-0047**

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	1.0604
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0498