

InnPower Corporation ED-2002-0520

2023 Incentive Regulation Mechanism Electricity Distribution Rate Application

Board File EB-2022-0043
For Rates Effective January 1, 2023

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InnPower Corporation ED-2002-0520

2023 Incentive Regulation Mechanism Electricity Distribution Rate Application

For

January 1, 2023 Rates EB-2022-0043

InnPower Corporation Manager's Summary

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5	Ontario Energy Board
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7	IN THE MATTER OF the Ontario Energy Board Act, 1998,
8	C. S.O. 1998, c.15 (Sched. B);
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10	AND IN THE MATTER OF an Application by InnPower Corporation for an
11	Order or Orders pursuant to Section 78 of the Ontario Energy Board
12	Act, 1998, approving or fixing just and reasonable rates and other
13	service charges for the distribution of electricity
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16	1.0 Application
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18	1. The applicant is InnPower Corporation ("IPC"), an electricity distribution company that is
19	100% owned by the Town of Innisfil. IPC serves approximately 20,000 mostly residential
20 21	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
22	Innisfil, Ontario, carries on the business of owning and operating electricity distribution
23	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, 2023.

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, a 2020 IRM EB-2019-0047 for rates effective January 1, 2020, a 2021 IRM EB-2020-0033 for rates effective January 1, 2021 and a 2022 IRM EB-2021-0036 for rate effective January 1, 2022.

4. IPC is seeking approval for electricity distribution rates effective January 1, 2023. The proposed rates were calculated utilizing the OEB's 2023 IRM Rate Generator Model. 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.innpower.ca).

7. IPC confirms that the documents filed in support of the herein application do not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

8. The persons affected by this Application are the ratepayers of InnPower Corporation's service territory.

1	9. In addition to the written evidence provided herein, the following Excel
2	Models/Appendices have been filed in conjunction with the EB-2022-0043 application:
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4	1) InnPower_2023-IRM-Rate-Generator-Model_20220721
5	2) InnPower_2023_GA_Analysis_Workform _1.0_20220527
6	3) InnPower 2023 IRM Checklist 20220803
7	4) InnPower 2023 EB-2022-0043 Principal Adjustments 20220803
8	5) Appendix A: Letter Dated January 9, 2018, Re: InnPower Application for Rates
9	Ontario Energy Board (OEB) File Number: EB-2016-0085
10	6) Appendix B: OEB Decision and Order, EB-2016-0085 Section 3.13 Rate Riders
11	7) Appendix C: OEB Letter Dated February 16, 2022, Re: Delay in Filing (OEB) File
12	Number: EB-2022-0043
13	8) Appendix D: OEB Decision and Order, EB-2016-0085 Section 3.7 Revenues and
14	Costs relating to Affiliate InnServices
15	9) Appendix E: OEB Letter Dated April 9, 2019, Re: Audit of Affiliate Transactions
16	(OEB) File Number: EB-2016-0085
17	10) Appendix F: InnPower Current Tariff Sheet
18	11) Appendix G: InnPower Certification
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1 1.1 Managers Summary 2 3 IPC has selected the Price Cap Incentive Rate-setting ("Price Cap IR) option to file its 2022 Distribution Rate Application. In preparing this application, IPC has complied with Chapter 3, 4 5 Incentive Rate-Setting Applications, of the Board's Filing Requirements for Electricity 6 Distribution Applications dated May 24, 2022. 7 8 All rates referenced in this application and included in the accompanying InnPower Corporation 9 Proposed Tariff of Rates and Charges, are based on the output of the OEB's 2023 IRM Rate Generator Model posted July 21, 2022. 10 11 12 IPC has not included in this EB-2022-0043 Application any claims, changes, requests or proposals in relation to any of the following items: 13 LRAMVA 14 Tax Changes 15 16 • Z-Factor claim Advanced Capital Module 17 • Incremental Capital Module 18 19 **Eligible Investments** 20 **Rate Generator Model** 21 22 **Continuity Schedule Variances** 23 1. The variance for 1580 RSVA – Wholesale Market Service Charge in the amount of (\$39,038), is the result of balances for sub-account 1580 CBR Class B accounted for in 24 25 the 1580 control account in the 2.1.7 RRR submission form. 26 2. The variance for 1588 Power and 1589 Global Adjustment in the amount of \$167,546 27 and (\$46,437) respectively, is the result of the following items not reflected in the 2.1.7 28 29 RRR submission form: • True-up of GA charges based on actual GA rate – current year 30 31 True-up of actual kWh sales volumes for RPP settlements – current year 32 True-up of GA charges based on actual Non-RPP volumes – current year 33

1	Please	refer to the following files for detailed calculations of the variance:
2		1) InnPower_2023_GA_Analysis_Workform _1.0_20220527 2) InnPower_2023_EB-2022-0043_Principal_Adjustments_20220803
4 5 6 7	princip dispos	note, the prior year principal adjustments have not been included in the current year's pal adjustment column (rate generator model), as they have been accounted for in the ition amounts recorded during 2022. Including them as a reversal in the current year's see would duplicate the amounts.
9 10		urrent rates, were approved by the Board in its Decision and Order, (dated December 9, for IPC's IRM Application EB-2021-0036 for rates effective January 1, 2022.
11	IPC red	quests an Order or Orders approving:
12 13 14	1.	Monthly Service Charge adjusted by the Board's price cap formula effective January 1, 2023.
15 16	2.	A Rate Rider for Disposition of all Group 1 Accounts for rates effective January 1, 2023.
17 18	3.	A Rate Rider for Disposition of a Group 2 Account for rates effective January 1, 2023.
19 20	4.	Updated Retail Transmission Service Rates effective January 1, 2023.
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	5.	An order declaring IPC's current (i.e. 2022) rates as interim rates effective January 1, 2023, if and only if the preceding approvals cannot be issued in time to implement final approved rates, effective January 1, 2023.

1 2	1.2 Contact Information
3	The primary contact for this EB-2022-0043 Application is:
5	Laura Hampton
6	Manager, Regulatory Affairs
7	InnPower Corporation
8	7251 Yonge Street, Innisfil, Ontario, L9S 0J3
9	Telephone: 705-431-6870 Ext. 226
10	E-mail: <u>laurah@innpower.ca</u>
11	
12	The secondary contact for this application is:
13	
14	Glen McAllister
15	CFO
16	InnPower Corporation
17	7251 Yonge Street, Innisfil, Ontario, L9S 0J3
18	Telephone: 705-431-6870 Ext. 236
19	E-mail: glenm@innpower.ca
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2.0 Elements of the Price Cap IR

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2.1 Annual Adjustment Mechanism

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- The rates and tariffs entered in the Rate Generator Model are taken from the Board approved 2022 Tariff of Rates and Charges, as per the Board Rate Order (EB-2021-0036).
- 7 IPC has the following rate classes:
- 8 Residential
- General Service Less Than 50 kW
- General Service 50 to 4,999 kW
- Unmetered Scattered Load
- Street Lighting
- Sentinel Lighting

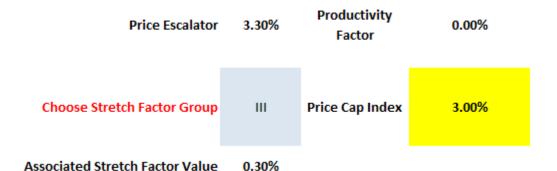
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- 15 The price Cap Index of 3.00% is calculated in the Board's Rate Generator model based on 2021
- values and IPC's Cohort of Group III for 2022.
- 17 IPC acknowledges that Board staff will update the Rate Generator model with the 2022 price
- 18 cap parameters once they are available.

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2022 Price Cap Parameters



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

2.2 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	46.55				3.00%	47.95	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	44.72		0.0108		3.00%	46.06	0.0111
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	228.74		4.6354		3.00%	235.60	4.7745
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	13.84		0.0233		3.00%	14.26	0.0240
SENTINEL LIGHTING SERVICE CLASSIFICATION	14.58		66.4769		3.00%	15.02	68.4712
STREET LIGHTING SERVICE CLASSIFICATION	4.46		30.8228		3.00%	4.59	31.7475
microFIT SERVICE CLASSIFICATION	4.55					4.55	

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 rates 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. IPC entered its 4th and final year of transition for the Rate Design for Residential Electricity Customers with IRM EB-2019-0047 rates effective January 1, 2020.

2.4 Retail Transmission Service Rates

 IPC has calculated the adjustment to the current retail transmission service rates (RTSR) within the Rate Generator model. 2022 RTR rates have been utilized to calculate 2023 RTSR rates. IPC acknowledges that once any January 1, 2023 UTR adjustments have been determined that Board staff will adjust the Rate Generator to incorporate the change.

The proposed RTSR Network and Connection and/or Line and Transformation Connection rates have increased by 10.87% to 31.75% from the current OEB approved rates. IPC's cost of power in 2021 increased due to a higher volume of consumption than the prior year, as well as double peak billing from Hydro One.

Proposed 2023 RTSR

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

Rate Class	Rate Description	Unit	Current RTSR Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection	
Residential Service Classification General Service Less Than 50 kW Service Classification General Service 50 to 4,999 kW Service Classification General Service 50 to 4,999 kW Service Classification General Service 50 to 4,999 kW Service Classification Unmitedeed Scattered Load Service Classification Service Lighting Service Classification Strettle Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	S/kWh S/kWh S/kW S/kWh S/kWh S/kW	0.0046 0.0042 2.3975 2.2465 0.0042 1.8737 1.2638	189,281,091 42,933,434 465,779	0 0 157,905 157,905 0 276 2,280	870,693 180,320 378,577 354,734 1,956 517 2,881	48.7% 10.1% 21.2% 19.8% 0.1% 0.0% 0.2%	970,276 200,944 421,876 395,305 2,180 576 3,211	0.0051 0.0047 2.6717 2.5034 0.0047 2.0880 1.4083	
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 General Service Less Than 50 kW Service Classification General Service 50 To 4,999 kW Service Classification General Service 50 To 4,999 kW Service Classification Unmetered Scattered Load Service Classification Sertinel Lighting Service Classification	Retaul Transmission Rate - Helwork Service Rate Retaul Transmission Rate - Helwork Service Rate Retaul Transmission Rate - Helwork Service Rate Retaul Transmission Rate - Helwork Service Rate - Interval Metered Retaul Transmission Rate - Helwork Service Rate Retaul Transmission Rate - Helwork Service Rate	S/kWh S/kWh S/kW S/kWh S/kWh S/kWh	0.0083 0.0075 2.9509 2.9509 0.0075 2.3094 2.2978	189,281,091 42,933,434 465,779	0 0 157,905 157,905 0 276 2,280	1,567,359 321,656 465,964 465,964 3,490 637 5,239	55.4% 11.4% 16.5% 16.5% 0.1% 0.0% 0.2%	1,567,359 321,656 465,964 465,964 3,490 637 5,239	0.0083 0.0075 2.9509 2.9509 0.0075 2.3093 2.2978	

2.5 Group 1 Deferral and Variance Account Balances

IPC has completed the DVA worksheets included in the 2023 Rate Generator model. The receivable balance for Group 1 accounts is \$3,256,736, excluding Global Adjustment.

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

			ipal Balance up					T4 W
Group 1	Account No.		December 31, 2021	In	iterest Balance		Total Claim	Last Year Disposed*
LV Variance Account	1550	\$	1,032,697		18,139		1,050,836	2020
Smart Metering Entity Charge Variance Account	1551	\$	(15,216)	\$	(254)	\$	(15,470)	2020
RSVA- Wholesale Market Charge	1580	\$	276,629	\$	4,916	\$	281,545	2020
Variance WMS - Sub Account CBR Class A	1580	\$	-	\$	-	\$	-	2020
Variance WMS - Sub Account CBR Class B	1580	\$	(31,562)	\$	(500)	\$	(32,062)	2020
RSVA - Retail Transmission Network Charge	1584	\$	662,132	\$	11,708	\$	673,839	2020
RSVA - Retail Transmission Connection Charge	1586	\$	612,856	\$	10,850	\$	623,706	2020
RSVA - Power	1588	\$	638,373	\$	10,726	\$	649,098	2020
RSVA - Global Adjustment	1589	\$	76,569	\$	1,348	\$	77,917	2020
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$	(26,483)	\$	51,726	\$	25,243	
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$	-	\$	-	\$	-	
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	\$	-	\$	-	\$	-	
Total of Group 1 Balances		S	3,225,994	\$	108,659	\$	3,334,653	
RSVA - Global Adjustment						S	77,917	
Total of Group 1 Balances w/o Global Adjustment						\$	3,256,736	
*EB-2021-0036 IRM for rates effective January 1, 2022					_			_

The threshold test resulting from the Group 1 balance is \$0.0116. As this meets the threshold limit, IPC is requesting a one-year disposition (or 12 months) on the Group 1 deferral/variance accounts.

The resulting Deferral/Variance Account Rate Riders by rate class for the 2023 DVA is as follows, based on a 12- month disposal:

Default Rate Rider Recovery Period (in r DVA Proposed Rate Rider Recovery Period (in r LRAM Proposed Rate Rider Recovery Period (in r	nonths)			ery to be used beery to be used b							
Rate Class	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 ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) ²		Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider	Revenue Reconcilation ¹
RESIDENTIAL SERVICE CLASSIFICATION	kWh	178,499,709	0	178,499,709	0	2,036,264		0.0114		0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	40,487,961	0	40,487,961	0	464,311		0.0115		0.0000	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	58,095,871	157,905	58,095,871	157,905	665,605		4.2152		0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	439,248	0	439,248	0	5,035		0.0115		0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	99,206	276	99,206	276	1,138		4.1292		0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	751,138	2,280	751,138	2,280	8,635		3.7874		0.0000	
											3,180,935.20

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Adjustments of Deferral and Variance Accounts

- 2 The principal adjustments in the EB-2022-0043 submission include the current year CT 148
- 3 true-up of GA charges based on actual RPP volumes in the amount of (\$46,437), as well as the
- 4 CT 1142/142 true-up based on actuals in the amount of (\$121,109). Please note, the prior year
- 5 principal adjustments have not been included in the current year's principal adjustment column
- 6 (i.e. rate generator model), as they have been accounted for in the disposition amounts
- 7 recorded during 2022. Including them as a reversal in the current year's balance would
- 8 duplicate the amounts.
- 9 Please note, there have no adjustments made to balances previously approved by the OEB on a
- 10 final basis.
- 11 Please refer to the following file for detailed calculations of the variance:
- 1) InnPower 2023 EB-2022-0043 Principal Adjustments 20220803
- 13

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- **14** 2.5.1 1595 Analysis
- 15
- 16 IPC is seeking disposition of the 1595 (2019) account in the amount of \$25,243 for the residual
- 17 2017 DVA account balance approved for disposition. Please note, IPC recorded a separate 1595
- 18 (2019) account in the amount of \$124,287 for an over-refunded balance (see background
- 19 below), which was approved for disposition in EB-2020-0033. As the rate riders for the 2017
- 20 DVA account balance expired in May 2020, it was not eligible for disposition in the EB-2020-033
- 21 application. Therefore, no request has been submitted to dispose of the balance in previous
- 22 applications.
- 23 24

Background

- 25 In the Decision and Rate Order EB-2016-0085, the OEB found that IPC incorrectly continued to
- 26 charge its rate riders after the approved expiry dates. In a letter dated January 9, 2018, the
- OEB indicated that it expected InnPower to end its rate riders effective December 31, 2017,
- 28 which included the Rate Rider for Disposition of Capital Gains (see Appendix A). To address the
- 29 issue, the OEB directed IPC to transfer the over-refunded balances with respect to capital gains
- 30 to a sub account in Account 1595 for future disposition in a subsequent IRM application (see
- 31 Appendix B: Section 3.13 of EB-2016-0085).
- 32 Instead, IPC's assumption was to record the over-refunded balance to a Group 2 DVA account,
- to be disposed in a future Cost of Service application. IPC has since transferred the balance into
- a 1595 account and was granted disposition in the amount of \$124,287 in EB-2020-0033.

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1 2.5.2 Wholesale Market Participants 2 At the time of submission, IPC has no wholesale market participants. 3 4 5 2.5.3 Global Adjustment 6 7 Class A – Class B Customers IPC did not have any customers transition between Class A and Class B during the period 8 9 account 1589 GA or 1580 sub-account CBR B balance accumulated (i.e. from 2020 when the 10 account balance was disposed to the end of 2021). 11 **Global Adjustment** 12 13 IPC has implemented robust processes and internal controls for the preparation, review, verification and oversight of account balances being proposed for disposition, that are in line 14 with the OEB's February 21, 2019 guidance. 15 16 As directed, IPC has undertaken and completed the GA Analysis Work form with this application 17 18 for the year 2021, which include the above-mentioned principal adjustments. The resulting variance of Unresolved Difference as percentage of Expected GA payments to IESO for 2021 is 19 20 0.0%. 21 22 Please note the 1588 balance as a percentage of Account 4705 (Cost of Power) is 2.0%, which is 23 higher than the 1% reasonability threshold. Analysis performed revealed an issue in the OEB 24 approved loss factor. During InnPower's last Cost of Service (EB-2016-0085), the OEB found it appropriate to revise the load forecast for billed energy by using the recent five-year average of 25 26 1.0604 for the total loss factor. The OEB found that losses based on a ten-year average 27 overstates the recent trend in losses and understates the load forecast. 28 In reviewing the historical data submitted in EB-2016-0085, there were several factors 29 30 inaccurately reported for the years 2012 to 2016, including the Supply Facilities Loss Factor and Wholesale Consumption. As such, the loss factor of 1.0604 for the period of 2017 to 2021 is 31 32 understated. In 2021, InnPower has not appropriately collected funds to recover losses, 33 resulting in an accumulation of costs not recovered in Account 1588. 34 35 The completed GA Workform model has been filed through portal.

- Please refer to the following file for detailed calculations of the variances noted in the GA
 Analysis Work form:
 - 1) InnPower 2023 EB-2022-0043 Principal Adjustments 20220803

45 2.5.4 CBR Class B

The resulting CBR Class B rate riders for all Class B customers who did not transition between Class A and Class B in the period since the Account 1580, sub-account CBR Class B balance

accumulated is as follows:

								Metered 2021 Consump			Total CBH Class		
		Total Metered	2024	Total Metered 2021 Co		Total Metered 2021 C		Class B Customers (Tol LESS VMP, Class A			B \$ allocated to Current Class B	CBR Class B	
		Consumption Min				Transition Cu		Customers' Cons		% of total kWh	Customers	Rate Rider	Unit
		kWh	us wmr	kWh	Customers	kWh	kW	kWh	kW	2. OF COCAL K W N	Customers	riace riidei	Unit
		KWN	KW	KWN	KW	KWN	KW	KWN	KW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	178,499,709	0	0	0	0		0 178,499,709	9 0	66.3%	(\$20,911)	(\$0.0001)	kWh
CLASSIFICATION	k₩h	40,487,961	0	0	0	0		0 40,487,961	1 0	15.0%	(\$4,743)	(\$0.0001)	k₩h
CLASSIFICATION	kW	58,095,871	157,905	8,954,280	20,121	0		0 49,141,591	1 137,785	18.2%	(\$5,757)	(\$0.0418)	kW
CLASSIFICATION	k\/h	439,248	0	0	0	0		0 439,248	3 0	0.2%	(\$51)	(\$0.0001)	k\/h
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	99,206	276	0	0	0		0 99,206	276	0.0%	(\$12)	(\$0.0435)	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	751,138	2,280	0	0	0		0 751,138	2,280	0.3%	(\$88)	(\$0.0386)	kW
	Total	278 373 132	160 461	8 954 280	20 121	Λ		0 269 418 853	140 340	100.0%	(\$31.562)		

2.6 Group 2 Deferral and Variance Account Balances

In a letter dated December 10, 2021 (EB-2022-0043), IPC submitted a request to defer its cost-of-service application until January 1, 2024, while continuing on the Price Cap IR stream. In a letter dated February 10, 2022 (EB-2022-0043), the OEB approved the request to defer its 2023 cost of service application. Additionally, the OEB has requested InnPower seek disposition of a Group 2 account in the amount of (\$67,453) in its 2023 rate application, which is normally disposed of during a rebasing application (see Appendix C).

Background

In the Decision and Order for IPC's last cost-of-service proceeding (EB-2016-0085), the OEB stated it would undertake an audit of the affiliate transactions to ensure the allocation of costs and approach to costing and applicable revenue complies with the Affiliate Relationship Code (ARC). Additionally, two new variance accounts were created to account for the difference between the approved forecasted affiliate revenues/costs and actual revenues/fully allocated costs (as determined by the audit) (see Appendix D: Section 3.7 of EB-2016-0085).

In a letter dated April 9, 2019, the OEB finalized the audit and requested that InnPower record \$162,871 in the variance account for affiliate revenues and \$95,418 in the variance account for affiliate expenses, as of December 31, 2018. The net impact is a credit of \$67,453 in additional revenue offsets, which IPC is requesting for disposition in the current application (see Appendix E). Additionally, IPC has incurred (\$9,392.29) in interest for affiliate revenue and \$5,656.32 in

interest for affiliate expenses from January 1, 2018 to December 31, 2021. The projected interest from January 1, 2022 to December 31, 2022 is (\$2,438.99) for affiliate revenue and \$1,428.88 for affiliate expenses. The total net amount of interest is (\$4,746.08), which IPC is also requesting for disposition in the current application.

2.7 LRAM Variance Account (LRAMVA)

IPC has no LRAMVA claims in this application.

2.8 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	178,499,709		0	0.00	\$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	40,487,961		0	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	58,095,871	157,905	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	439,248		0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	99,206	276	0	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	751,138	2,280	0	0.0000	kW
Total		278.373.132	160.461	\$0		

2.9 Z Factor Changes

IPC has no Z-Factor claims in this application.

3.0 Rate Change Summary and Bill Impacts

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

DATE OLASOFO LOATECODIFO			Sub-Total Total											
RATE CLASSES I CATEGORIES [eq: Residential TOU, Residential Retailer]	Units		Α				В			C		Total Bil		
reg. Residential 100, Residential Recurrery		\$		×		\$	×		\$	×		\$	×	
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$	-	0.0%	\$	(1.65)	-3.0%	\$	0.34	0.5%	\$	0.32	0.2%	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$	1.94	2.9%	\$	(1.46)	-1.3%	\$	3.42	2.6%	\$	3.28	1.0%	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - RPP	kW	\$	20.77	3.0%	\$	(13.47)	-1.1%	\$	84.53	4.9%	\$	95.52	1.8%	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$	0.47	3.0%	\$	0.31	1.8%	\$	0.48	2.7%	\$	0.46	1.9%	
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$	2.43	3.0%	\$	12.65	16.4%	\$	13.41	16.7%	\$	12.88	13.8%	
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 6	375.31	2.9%	\$	392.65	1.6%	\$	523.68	2.1%	\$	591.75	1.6%	
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$	- 1	0.0%	\$	(2.78)	-4.9%	\$	(0.79)	-1.27	\$	(0.89)	-0.6%	

The calculated total bill impacts for this EB-2022-0043 IRM application reflect one rate class, sentinel lighting with an increase greater than 10% of the overall bill. The remaining total bill impacts show adjustments between -0.6% and 1.9%.

To mitigate the rate impact for sentinel light customers, IPC proposes a 24-month recovery period instead of a 12-month recovery period, specific to the sentinel light rate class.

The following bill impacts by rate class are presented.

Residential Rate Class

	,	'		
-		•		

Customer Class:	RESIDENTIA	AL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP		
Consumption	750	kVh	_
Demand	-	kV	
Current Loss Factor	1.0604		
Proposed/Approved Loss Factor	1.0604		

		Current Ol	EB-Approv	ed				Propose	d			lm	act
		Rate (\$)	Volume		Charge (\$)		Rate (\$)	Yolume		Charge (\$)	\$ C	hange	% Change
Monthly Service Charge	\$	46.55	1	\$	46.55	\$		1	\$	47.95	\$	1.40	3.01:
Distribution Volumetric Rate	\$	-	750	\$		\$		750	\$	_	\$.	
DRP Adjustment	1		750	\$	(8.47)	1		750	\$	(9.87)	\$	(1.40)	16.533
Fixed Rate Riders	\$	_	1 1	\$	`. '	\$	_	1	\$	` - '	\$	`. [
Volumetric Rate Riders	\$	-	750	\$		\$		750	\$	-	\$.	
Sub-Total A (excluding pass through)				\$	38.08	Ť			\$	38.08	\$	-	0.007
Line Losses on Cost of Power	\$	0.1034	45	\$	4.68	\$	0.1034	45	\$	4.68	\$		0.003
Total Deferral/Variance Account Rate			750		40.40	Ľ		750					45.50
Riders	 \$	0.0135	750	\$	10.13	\$	0.0114	750	\$	8.55	\$	(1.58)	-15.56
CBR Class B Rate Riders	\$	_	750	1 \$		-\$	0.0001	750	\$	(0.08)	\$	(0.08)	
GA Rate Riders	\$	_	750	\$		\$	_	750	\$		\$		
Low Voltage Service Charge	\$	0.0025	750	\$	1.88	\$	0.0025	750	\$	1.88	\$.	0.003
Smart Meter Entity Charge (if applicable)	1		l	l '		1			-		Ĭ.		
,	 \$	0.43	1	\$	0.43	\$	0.43	1	\$	0.43	\$	-	0.00
Additional Fixed Rate Riders	\$	_	1 1	\$		\$	_	1	\$	_	\$.	
Additional Volumetric Rate Riders	8	_	750	\$		\$	_	750	\$	_	\$.	
Sub-Total B - Distribution				_	FF 40	Ť				F0.F4	-		
(includes Sub-Total A)				\$	55.19				\$	53.54	\$	(1.65)	-2.997
RTSR - Network	\$	0.0063	795	\$	5.01	\$	0.0083	795	\$	6.60	\$	1.59	31.75
RTSR - Connection and/or Line and			705					705					40.00
Transformation Connection	\$	0.0046	795	\$	3.66	*	0.0051	795	\$	4.06	\$	0.40	10.87:
Sub-Total C - Delivery (including				_	63.86				_	04.00	_	0.34	0.532
Sub-Total B)				\$	63.86				\$	64.20	\$	0.34	0.537
Wholesale Market Service Charge	\$	0.0034	795	\$	2.70	\$	0.0034	795	\$	2.70	\$		0.00
(VMSC)	*	0.0034	135	◆	2.70	*	0.0034	199	*	2.70	*	.	0.00
Rural and Remote Rate Protection	\$	0.0005	795	\$	0.40	\$	0.0005	795	\$	0.40	\$.	0.00
(RRRP)	*	0.0003	135	◆	0.40	*	0.0003	199	*	0.40	*	.	0.00
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.003
TOU - Off Peak	\$	0.0820	480	\$	39.36	\$	0.0820	480	\$	39.36	\$	-	0.003
TOU - Mid Peak	\$	0.1130	135	\$	15.26	\$		135	\$	15.26	\$	-	0.00
TOU - On Peak	\$	0.1700	135	\$	22.95	\$	0.1700	135	\$	22.95	\$	-	0.003
Total Bill on TOU (before Taxes)				\$	144.78				\$	145.12	\$	0.34	0.237
HST		13%	1	\$	18.82		13%		\$	18.87	\$	0.04	0.233
Ontario Electricity Rebate		17.0%		\$	(24.61)		17.0%		\$	(24.67)	\$	(0.06)	
Total Bill on TOU				\$	138.99				\$	139.31		0.32	0.237
10.01.011.011				Ť	100.00				Ť	100.01	Ť	V.UE	0.207

General Service Less than 50KW

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

		Current OF	B-Approv	ed				Propose	d			lm	pact
		Rate	Volume		Charge		Rate	Yolume		Charge			
		(\$)			(\$)		(\$)			(\$)	\$ (Change	% Change
Monthly Service Charge	\$	44.72	1	\$	44.72	\$	46.06	1	\$	46.06	\$	1.34	3.00
Distribution Volumetric Rate	\$	0.0108	2000	\$	21.60	\$	0.0111	2000	\$	22.20	\$	0.60	2.78:
Fixed Rate Riders	\$	-	1	\$		\$	-	1	\$	-	\$		
Volumetric Rate Riders	\$	-	2000	\$		\$	-	2000	\$	-	\$		
Sub-Total A (excluding pass through)				\$	66.32				\$	68.26	\$	1.94	2.937
Line Losses on Cost of Power	\$	0.1034	121	\$	12.49	\$	0.1034	121	\$	12.49	\$		0.00
Total Deferral/Variance Account Rate	L	0.0131	2,000	\$	26.20	١.	0.0115	2,000	\$	23.00	\$	(3.20)	-12.21
Riders	\$	0.0131	2,000	→	26.20	\$	0.0113	2,000	•	23.00	*	(3.20)	-12.217
CBR Class B Rate Riders	\$	-	2,000	\$		-\$	0.0001	2,000	\$	(0.20)	\$	(0.20)	
GA Rate Riders	\$	-	2,000	\$		\$	-	2,000	\$		\$		
Low Voltage Service Charge	\$	0.0024	2,000	\$	4.80	\$	0.0024	2,000	\$	4.80	\$		0.005
Smart Meter Entity Charge (if applicable)	L	0.43	Ι.	١.	0.43	١.	0.43		١.	0.43	١.		0.005
	 \$	0.43	'	\$	0.43	\$	0.43	'	*	0.43	\$		0.007
Additional Fixed Rate Riders	\$	-	1	\$	-	\$	-	1	\$	-	\$		
Additional Volumetric Rate Riders	\$	-	2,000	\$	-	\$	-	2,000	\$	-	\$		
Sub-Total B - Distribution				\$	110.24					108.78	\$	(1.46)	-1.327
(includes Sub-Total A)				₹	110.24				\$	108.78	*	(1.46)	-1.327
RTSR - Network	\$	0.0057	2,121	\$	12.09	\$	0.0075	2,121	\$	15.91	\$	3.82	31.58
RTSR - Connection and/or Line and	\$	0.0042	2,121	\$	8.91		0.0047	2,121	\$	9.97	\$	1.06	11.90:
Transformation Connection	- *	0.0042	2,121	*	8.91	*	0.0047	2,121	*	9.97	*	1.06	11.902
Sub-Total C - Delivery (including				\$	131.24				\$	134.66	\$	3.42	2.605
Sub-Total B)				•	131.24				•	134.00	•	3.42	2.607
Wholesale Market Service Charge	\$	0.0034	2,121	\$	7.21		0.0034	2,121	\$	7.21	\$		0.005
(VMSC)	*	0.0034	2,121		1.21	•	0.0034	2,121	•	1.21			0.007
Rural and Remote Rate Protection	\$	0.0005	2,121	\$	1.06	\$	0.0005	2,121	•	1.06	\$		0.005
(RRRP)	*		2,121			•		2,121	•				
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.005
TOU - Off Peak	\$	0.0820	1,280	\$	104.96	\$	0.0820	1,280	\$	104.96	\$		0.005
TOU - Mid Peak	\$	0.1130	360	\$	40.68	\$	0.1130	360	\$	40.68	\$		0.005
TOU - On Peak	\$	0.1700	360	\$	61.20	\$	0.1700	360	\$	61.20	\$	-	0.005
Total Bill on TOU (before Taxes)				\$	346.60				\$	350.02	\$	3.42	0.997
HST		13%		\$	45.06		13%		\$	45.50	\$	0.44	0.993
Ontario Electricity Rebate		17.0%		\$	(58.92)		17.0%		\$	(59.50)	\$	(0.58)	
Total Bill on TOU				2	332.74				\$	336.02	2	3.28	0.992
					302:11					500.02	_		0.00

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1 General Service 50 to 4,999 KW

Customer Class:	GENERAL S	SERVICE 50 to 4,999 kV SERVICE C	LASSIFICATION
RPP / Non-RPP:	RPP		
Consumption	25,000	kVh	
Demand	100	kV	
Current Loss Factor	1.0604		
Proposed/Approved Loss Factor	1.0604]	

		Current Ol	B-Approv	ed				Propose	d			lm	pact
		Rate	Volume		Charge		Rate	Yolume		Charge			
		(\$)			(\$)		(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	\$	228.74	1	\$	228.74	\$	235.60	1	\$	235.60	\$	6.86	3.005
Distribution Volumetric Rate	\$	4.6354	100	\$	463.54	\$	4.7745	100	\$	477.45	\$	13.91	3.005
Fixed Rate Riders	\$	-	1	\$		\$	-	1	\$	-	\$	-	
Volumetric Rate Riders	\$	-	100	\$		\$	-	100	\$	-	\$	-	
Sub-Total A (excluding pass through)				\$	692.28				\$	713.05	\$	20.77	3.00%
Line Losses on Cost of Power	\$	-	-	\$		\$	-	-	\$	-	\$		
Total Deferral/Variance Account Rate	A	4.5158	100		451.58	۱.	4.2152	100	۱.	421.52	۱.	(20.00)	-6.665
Riders	\$	4.5158	100	\$	401.08	*	4.2192	100	\$	421.92	\$	(30.06)	-6.667
CBR Class B Rate Riders	\$	-	100	\$		-\$	0.0418	100	\$	(4.18)	\$	(4.18)	
GA Rate Riders	\$	-	25,000	\$		\$	_	25,000	\$	`- '	\$	`. '	
Low Voltage Service Charge	\$	1.3285	100	\$	132.85	\$	1.3285	100	\$	132.85	\$		0.005
Smart Meter Entity Charge (if applicable)			Ι.			П			П				
, , , , ,	 \$	-	י ן	\$	-	\$	-	'	\$	-	\$		
Additional Fixed Rate Riders	s	_	1 1	\$		\$	_	1	\$	-	\$		
Additional Volumetric Rate Riders	\$	_	100	\$		\$	_	100	\$	-	\$		
Sub-Total B - Distribution												*** ***	
(includes Sub-Total A)				\$	1,276.71				\$	1,263.24	\$	(13.47)	-1.06%
RTSR - Network	\$	2.2451	100	\$	224.51	\$	2.9509	100	\$	295.09	\$	70.58	31,442
RTSR - Connection and/or Line and	1 '					П							
Transformation Connection	\$	2.3975	100	\$	239.75	\$	2.6717	100	\$	267.17	\$	27.42	11.442
Sub-Total C - Delivery (including				_	1.740.97					1.825.50		84.53	4.862
Sub-Total B)				\$	1,740.97				\$	1,825.50	\$	84.53	4.862
Wholesale Market Service Charge		0.0034	00.540		90.13		0.0034	20 E40	\$	90.13	\$		0.005
(VMSC)	 \$	0.0034	26,510	\$	90.13	2	0.0034	26,510	2	90.13	¥		0.007
Rural and Remote Rate Protection				١.		١.			١.		١.		
(BBBP)	\$	0.0005	26,510	\$	13.26	\$	0.0005	26,510	\$	13.26	\$		0.005
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$		0.005
TOU - Off Peak	i i	0.0820	16,966		1,391.24	\$		16,966	\$	1,391,24	\$		0.005
TOU - Mid Peak	\$	0.1130	4,772	ŝ	539.21	\$	0.1130	4,772	\$	539.21	\$		0.005
TOU - On Peak	š	0.1700	4,772	\$	811.21	\$	0.1700	4,772	\$	811.21	\$		0.005
Total Bill on TOU (before Taxes)				\$	4,586.27				\$	4,670.80	\$	84.53	1.84%
HST		13%		\$	596.22		13%		\$	607.20	\$	10.99	1.845
Ontario Electricity Rebate		17.0%		\$			17.0%		\$		\$		
Total Bill on TOU				\$	5,182,49				\$	5,278.01	\$	95.52	1.84%
1000 011 011 100				Ť	V,102.TO				•	V,Z10.01		00.02	1.017

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Unmetered Scattered Load

Customer Class: UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

RPP / Non-RPP: RPP

Consumption 68 kVh

Demand - kV

Current Loss Factor 1.0604

Proposed/Approved Loss Factor 1.0604

		Current OE	B-Approv	ed				Propose	d		Impa			
		Rate	Volume		Charge		Rate	Yolume		Charge				
		(\$)			(\$)		(\$)			(\$)	\$1	Change	% Change	
Monthly Service Charge	\$	13.84	1	\$	13.84	\$	14.26	1	\$	14.26	\$	0.42	3.035	
Distribution Volumetric Rate	\$	0.0233	68	\$	1.58	\$	0.0240	68	\$	1.63	\$	0.05	3.005	
Fixed Rate Riders	\$	-	1	\$		\$	-	1	\$	-	\$			
Volumetric Rate Riders	\$	-	68	\$		\$	-	68	\$	-	\$			
Sub-Total A (excluding pass through)				\$	15.42				\$	15.89	\$	0.47	3.035	
Line Losses on Cost of Power	\$	0.1034	4	\$	0.42	\$	0.1034	4	\$	0.42	\$		0.005	
Total Deferral/Variance Account Rate	s	0.0137	68	\$	0.93	١.	0.0115	68		0.78	\$	(0.15)	-16,065	
Riders	*	0.0137	00	३	0.33	\$	0.0113	60	\$	0.70	→	(0.10)	-10.062	
CBR Class B Rate Riders	\$	-	68	\$		-\$	0.0001	68	\$	(0.01)	\$	(0.01)		
GA Rate Riders	\$	-	68	\$		\$	-	68	\$		\$			
Low Voltage Service Charge	\$	0.0024	68	\$	0.16	\$	0.0024	68	\$	0.16	\$		0.005	
Smart Meter Entity Charge (if applicable)	1		Ι.	١.		١.			١.		١.			
	*	-	' '	\$		*	-	'	*	-	\$	-		
Additional Fixed Rate Riders	\$	-	1	\$		\$	-	1	\$	-	\$			
Additional Volumetric Rate Riders	\$	-	68	\$		\$	-	68	\$	-	\$			
Sub-Total B - Distribution				\$	16.94				\$	17.26	\$	0.31	1.842	
(includes Sub-Total A)				•	10.34				•	17.26	•	0.31		
RTSR - Network	\$	0.0057	72	\$	0.41	\$	0.0075	72	\$	0.54	\$	0.13	31.585	
RTSR - Connection and/or Line and		0.0042	72	\$	0.30	١.	0.0047	72		0.34	\$	0.04	11.905	
Transformation Connection	•	0.0042	12	*	0.30	•	0.0047	12	*	0.34	*	0.04	11.307	
Sub-Total C - Delivery (including				\$	17.66				\$	18.13	\$	0.48	2.702	
Sub-Total B)				•	17.00				•	10.13	•	U.70	2.70%	
Wholesale Market Service Charge	\$	0.0034	72	\$	0.25		0.0034	72	\$	0.25	\$		0.005	
(VMSC)	*	0.0034	12		0.23	•	0.0034	12	•	0.23	٠,		0.007	
Rural and Remote Rate Protection	1	0.0005	72	\$	0.04		0.0005	72	\$	0.04	\$		0.005	
(RRRP)	*		12			•		12	•		٠,	-		
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.005	
TOU - Off Peak	\$	0.0820	44	\$	3.57	\$		44	\$	3.57	\$	-	0.005	
TOU - Mid Peak	\$	0.1130	12	\$	1.38	\$		12	\$	1.38	\$		0.005	
TOU - On Peak	\$	0.1700	12	\$	2.08	\$	0.1700	12	\$	2.08	\$		0.005	
Total Bill on TOU (before Taxes)				\$	25.22	Γ			\$	25.70	\$	0.48	1.895	
HST		13%		\$	3.28		13%		\$	3.34	\$	0.06	1.895	
Ontario Electricity Rebate		17.0%		\$	(4.29)	l	17.0%		\$	(4.37)	\$	(0.08)		
Total Bill on TOU				\$	24.21				\$	24.67	\$	0.46	1.895	

Sentinel Lighting

		Current Ol	B-Approv	ed				Propose	d			lm	pact
		Rate	Yolume		Charge		Rate	Yolume		Charge	٦.	·	% Change
Monthly Service Charge	\$	(\$) 14.58	-	\$	(\$) 14.58	\$	(\$) 15.02	- 1	\$	(\$) 15.02	\$	Change 0.44	3.02
Distribution Volumetric Rate	1	66,4769	;	\$	66.48		68.4712		š	68.47	\$	1.99	3.005
Fixed Bate Biders	;	00.4703	;	\$	00.70	:	00.4112		:	00.77	\$	1.00	3.007
Volumetric Rate Riders	1		;	\$:			:		*		
Sub-Total A (excluding pass through)	+		<u>'</u>	2	81.06	*			\$	83,49	\$	2.43	3.00%
Line Losses on Cost of Power	\$	0.1034	9	\$	0.94	*	0.1034	9	\$	0.94	\$		0.005
Total Deferral/Variance Account Bate	1 -			Ι'		-			1		*		
Riders	-\$	6.1252	1	\$	(6.13)	\$	4.1292	1	\$	4.13	\$	10.25	-167.415
CBR Class B Rate Riders	\$		1 1	\$		-\$	0.0435	1	\$	(0.04)		(0.04)	
GA Bate Biders	\$	_	150	\$		ŧ	-	150	\$	(0.0.1)	*	(,	
Low Voltage Service Charge	\$	1.0383	1	\$	1.04	\$	1.0383	1	\$	1.04	\$		0.005
Smart Meter Entity Charge (if applicable)	*		i .	l *		ľ		l .	1		*		
,	\$	-	1	\$	-	\$	-	1	\$	-	\$	-	
Additional Fixed Rate Riders	\$	-	1	\$		\$	_	1	\$	_	\$		
Additional Volumetric Rate Riders	\$	-	1	\$		\$	-	1	\$	-	\$		
Sub-Total B - Distribution					76.91					89.55		40.05	16.442
(includes Sub-Total A)				\$	76.91				\$	89.55	\$	12.65	16.44%
RTSR - Network	\$	1.7570	1	\$	1.76	\$	2.3093	1	\$	2.31	\$	0.55	31.435
RTSR - Connection and/or Line and	\$	1,8737		\$	1.87		2.0880		*	2.09	\$	0.21	11,442
Transformation Connection	•	1.0131	'	*	1.01	*	2.0000		*	2.03	*	0.21	11.447
Sub-Total C - Delivery (including				\$	80.54				\$	93.95	\$	13.41	16.65%
Sub-Total B)				*	00.51				*	33.33	*	10.71	10.00%
Wholesale Market Service Charge	\$	0.0034	159	\$	0.54	\$	0.0034	159	\$	0.54	\$		0.005
(VMSC)	•	0.0001		*	0.01	▼	0.0001		•	0.01	*		0.007
Rural and Remote Rate Protection	\$	0.0005	159	\$	0.08	\$	0.0005	159	\$	0.08	\$		0.005
(RRRP)	1 -			· ·		l I			1		`		
Standard Supply Service Charge	\$	0.25	1		0.25		0.25	1	*	0.25	\$	-	0.005
TOU - Off Peak	\$	0.0820	96	\$	7.87	\$		96	\$	7.87	\$	-	0.005
TOU - Mid Peak	\$	0.1130	27	\$	3.05	\$		27		3.05	\$	-	0.005
TOU - On Peak		0.1700	27	\$	4.59	\$	0.1700	27	\$	4.59	\$	-	0.005
	_												
Total Bill on TOU (before Taxes)				\$	96.92				\$	110.33	\$	13.41	13.842
HST		13%		\$	12.60		13%		\$	14.34	\$	1.74	13.847
Ontario Electricity Rebate		17.0%		\$	(16.48)		17.0%		\$	(18.76)		(2.28)	
Total Bill on TOU				\$	93.04	1			\$	105.92	± ±	12.88	13.84%

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Street Lighting

Customer Class: STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP: RPP
Consumption 66,376 kVh
Demand User Factor 1.0604
Proposed/Approved Loss Factor 1.0604

	Current Ol	B-Approv	ed		П		Propose	d			lm	pact
	Rate	Volume		Charge		Rate	Volume		Charge			
	(\$)			(\$)		(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	\$ 4.46	3852	\$	17,179.92	\$	4.59	3852	\$	17,680.68	\$	500.76	2.91%
Distribution Volumetric Rate	\$ 30.8228	188.76417	\$ 673	5,818.24	\$	31.7475	188.764167	\$	5,992.79	\$	174.55	3.00%
Fixed Rate Riders	-	3852	\$		\$		3852	\$		\$		
Volumetric Rate Riders	-	188.76417	\$	-	\$		188.764167	\$	_	\$		
Sub-Total A (excluding pass through)			\$	22,998.16				\$	23,673.47	\$	675.31	2.94%
Line Losses on Cost of Power	\$ -	-	\$		\$	-	-	\$	-	\$	-	
Total Deferral/Variance Account Rate	\$ 5.2462	189		990,29	١.	3.7874	189		714.93		(275.37)	-27.81%
Riders	\$ 5.2462	189	\$	990.29	*	3.7874	189	\$	714.93	\$	(275.37)	-27.81%
CBR Class B Rate Riders	-	189	\$	-	-\$	0.0386	189	\$	(7.29)	\$	(7.29)	
GA Rate Riders	-	66,376	\$	-	\$	-	66,376	\$		\$		
Low Voltage Service Charge	\$ 0.7003	189	\$	132.19	\$	0.7003	189	\$	132.19	\$		0.00%
Smart Meter Entity Charge (if applicable)	_	3852	\$		١.		3852					
	-	3652	*	-	*	-	3832	\$	-	\$		
Additional Fixed Rate Riders	-	3852	\$	-	\$	-	3852	\$	-	\$	-	
Additional Volumetric Rate Riders	-	189	\$	-	\$	-	189	\$	-	\$	-	
Sub-Total B - Distribution			\$	24,120.65	П			\$	24,513.30	_	392.65	1.63%
(includes Sub-Total A)			*	24,120.63				*	24,313.30	\$	332.63	1.63%
RTSR - Network	\$ 1.7482	189	\$	330.00	\$	2.2978	189	\$	433.74	\$	103.74	31.44%
RTSR - Connection and/or Line and	\$ 1.2638	189	\$	238,56		1,4083	189	\$	265.84	\$	27.28	11.43%
Transformation Connection	1.2638	103	*	230.36	*	1.4003	103	•	200.01	*	21.20	11.4374
Sub-Total C - Delivery (including			\$	24,689,20				\$	25,212.88	\$	523.68	2.12%
Sub-Total B)			*	24,003.20				*	23,212.00	*	323.00	2.12%
Wholesale Market Service Charge	\$ 0.0034	70,385	\$	239.31		0.0034	70,385	\$	239.31	\$		0.00%
(VMSC)	0.0057	10,505	*	200.01	•	0.0034	10,505	*	200.01	*	-	0.007
Rural and Remote Rate Protection	\$ 0.0005	70,385	\$	35.19		0.0005	70,385	\$	35.19	\$		0.00%
(RRRP)			· .		•			*		*	-	
Standard Supply Service Charge	\$ 0.25	3852		963.00	\$		3852	\$	963.00	\$	-	0.00%
TOU - Off Peak	\$ 0.0820	45,046		3,693.79	\$		45,046	\$	3,693.79	\$		0.00%
TOU - Mid Peak	\$ 0.1130	12,669	\$	1,431.62	\$		12,669	\$	1,431.62	\$		0.00%
TOU - On Peak	\$ 0.1700	12,669	\$	2,153.77	\$	0.1700	12,669	\$	2,153.77	\$		0.00%
Total Bill on TOU (before Taxes)			\$	33,205.88				\$	33,729.56	\$	523.68	1.58%
HST	13%		\$	4,316.76		13%		\$	4,384.84	\$	68.08	1.58%
Ontario Electricity Rebate	17.0%		\$			17.0%		\$	-	\$	-	
Total Bill on TOU			\$	37,522.65	L			\$	38,114.40	\$	591.75	1.58%

1 Residential Rate Class - Non-RPP

Customer Class:	RESIDENTIA	AL SERVICE CLASSIFICATION	1
RPP / Non-RPP:	Non-RPP (F	letailer)	_
Consumption	750	kVh	
Demand	-	kV	
Current Loss Factor	1.0604		
Proposed/Approved Loss Factor	1.0604		

		Current Ol	EB-Approv	red				Propose	d			pact	
		Rate	Volume		Charge	Г	Rate	Yolume		Charge			
		(\$)			(\$)		(\$)			(\$)	\$1	Change	% Change
Monthly Service Charge	\$	46.55	1	\$	46.55	\$	47.95	1	\$	47.95	\$	1.40	3.01%
Distribution Volumetric Rate	\$	-	750	\$		\$	-	750	\$	-	\$	-	
DRP Adjustment			750	\$	(8.47)			750	\$	(9.87)	\$	(1.40)	16.53%
Fixed Rate Riders	\$	-	1	\$		\$	-	1	\$		\$		
Volumetric Rate Riders	\$	-	750	\$		\$	-	750	\$	-	\$		
Sub-Total A (excluding pass through)				\$	38.08				\$	38.08	\$	-	0.00%
Line Losses on Cost of Power	\$	0.0967	45	\$	4.38	\$	0.0967	45	\$	4.38	\$		0.00%
Total Deferral/Variance Account Rate		0.0405	750	1.	40.40	П		750		0.55	.	450	45 504
Riders	\$	0.0135	750	\$	10.13	\$	0.0114	750	\$	8.55	\$	(1.58)	-15.56%
CBR Class B Rate Riders	\$	_	750	\$		-\$	0.0001	750	\$	(0.08)	\$	(0.08)	
GA Rate Riders	İ	0.0029	750	\$	2.18	\$	0.0014	750	\$	1.05	\$	(1.13)	-51,72%
Low Voltage Service Charge	\$	0.0025	750	\$	1.88	\$		750	\$	1.88	\$		0.00%
Smart Meter Entity Charge (if applicable)	1 -		l			1 -					١.		
omarriant Emily emarge (a approach)	\$	0.43	1	\$	0.43	\$	0.43	1	\$	0.43	\$		0.00%
Additional Fixed Bate Biders	\$	_	1	\$		2	_	1	\$	_	\$		
Additional Volumetric Rate Riders	\$	_	750	\$		ż	_	750	\$	_	\$		
Sub-Total B - Distribution				i.		Ť							
(includes Sub-Total A)				\$	57.07				\$	54.29	\$	(2.78)	-4.86%
RTSR - Network	\$	0.0063	795	\$	5.01	\$	0.0083	795	\$	6.60	\$	1.59	31.75%
RTSR - Connection and/or Line and	١.	0.0046	795		0.00	L	0.0054	705		4.00		0.40	40.07**
Transformation Connection	\$	0.0046	795	\$	3.66	\$	0.0051	795	\$	4.06	\$	0.40	10.87%
Sub-Total C - Delivery (including				\$	65.73	Г				64.95	_	(0.70)	-1.20%
Sub-Total B)				¥	65.73				\$	64.33	\$	(0.79)	-1.20%
Wholesale Market Service Charge	\$	0.0034	795	\$	2.70	\$	0.0034	795	\$	2.70	\$		0.00%
(VMSC)	*	0.0034	790	*	2.70		0.0034	799	*	2.70	*		0.00%
Rural and Remote Rate Protection	A	0.0005	795	\$	0.40	L	0.0005	795	\$	0.40			0.00%
(RRRP)	\$	0.0003	790	*	0.40	•	0.0003	199	*	0.40	\$	-	0.00%
Standard Supply Service Charge													
Non-RPP Retailer Avg. Price	\$	0.0967	750	\$	72.53	\$	0.0967	750	\$	72.53	\$		0.00%
Total Bill on Non-RPP Avg. Price				\$	141.36				•	140.57	\$	(0.79)	-0.56%
HST		13%	1	\$	18.38	l	13%		\$	18.27	\$	(0.10)	-0.56%
Ontario Electricity Rebate		17.0%		\$	(24.03)	l	17.0%		\$	(23.90)		(,	
Total Bill on Non-RPP Avg. Price				\$	159.74				±	158.85	*	(0.89)	-0.56%
Total Dill on Holl-Til T Avg. Filee				Ť	133.17				Ť	130.03	Ť	(0.00)	-0.30%

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1 Appendices

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- 1 A: OEB Letter Dated January 9, 2018, Re: InnPower Application for Rates Ontario Energy Board
- 2 (OEB) File Number: EB-2016-0085

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1 B: OEB Decision and Order, EB-2016-0085 Section 3.13 Rate Riders

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1 C: OEB Letter Dated February 16, 2022, Re: Delay in Filing (OEB) File Number: EB-2022-0043

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- 1 D: OEB Decision and Order, EB-2016-0085 Section 3.7 Revenues and Costs relating to Affiliate
- 2 InnServices

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- 1 E: OEB Letter Dated April 9, 2019, Re: Audit of Affiliate Transactions (OEB) File Number: EB-
- 2 2016-0085

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1 F: Current Tariff Sheet

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1 G: IPC Certification