

Midland Power Utility Corporation  
 EB-2017-0060

**Staff Question-1**

Ref: Cell C63 from Tab 3. Continuity Schedule has been reproduced below.

<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor. Select the "Check to dispose of account" checkbox in column BT if the sub-account is requested for disposition.

Ref: A Portion of the Tab 3 Continuity Schedule has been reproduced below.

Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	<input checked="" type="checkbox"/> Check to Dispose of Account	818	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	<input checked="" type="checkbox"/> Check to Dispose of Account	98	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	<input checked="" type="checkbox"/> Check to Dispose of Account	492	8,000	(6,583)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	<input checked="" type="checkbox"/> Check to Dispose of Account	488,768	(898)	0

Midland Power is requesting disposition of account 1595-2012 debit balance of \$818, account 1595-2013 debit balance of \$98, account 1595-2014 debit balance \$492, and account 1595-2015 credit balance \$898.

- A. Please confirm whether Midland Power has requested disposition of these sub-accounts previously.
- B. When did the rate rider relating to each IRM cease?
- C. What audited financial statements did Midland Power base these dispositions on previously and what does each balance pertain to?

**Staff Question-2**

Ref: A portion of Tab 3. Continuity Schedule is reproduced below.

Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	<del>818</del> Check to Dispose of Account	818	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	<del>98</del> Check to Dispose of Account	98	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	<del>492</del> Check to Dispose of Account	492	8,000	(6,583)
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	<del>488,768</del> Check to Dispose of Account	(898)	(898)	0

Ref: A portion of the Managers Summary from Page 14 has been reproduced below.

On Sheet 3 – Continuity Schedule, Account #1595 – Disposition and Recovery/Refund of Regulatory Balances (2014) there is a variance of (\$6,583). Due to inadvertence, the Shared Tax disposition balances for 2010 to 2012 were grouped with this account in the 2016 Trial Balance filing. These amounts have since been reallocated to sub-account of #1595 which will be disposed of at a later date.

- A. Please provide the 1595 sub-account that the Shared Tax Disposition credit balance of \$6,583 has been reallocated to.
- B. Please confirm the 1595 sub-account the credit balance of \$6,583 was reallocated to was not previously disposed of.

**Staff Question-3**

1) With regards to the Dec. 31, 2016 balance in Account 1588, all components that flow into Account 1588 (i to iv in table below) should be all based on actuals at year end. Please complete the following table to a) indicate whether the component is based on estimates or actuals at year end and b) quantify the adjustment pertaining to each component that is trued up from estimate to actual

	Component	a) Estimate or Actual	Notes/Comments	b) Quantify True Up Adjustment
i	Revenues (i.e. is unbilled revenues trued up by year end)			
ii	Expenses – Commodity: Charge Type 101			

	(i.e. is expense based on IESO invoice at year end)			
ijj	Expenses - GA RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end)			
iv	Expenses - GA RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages			
v	RPP Settlement: Charge Type 142 including any data used for determining the RPP/HOEP/RPP GA components of the charge type			

**Staff Question-4**

No adjustment pertaining to impacts of RPP settlement true-up is proposed for Account 1588 or Account 1589, please explain why not.