**Wasaga Distribution Incorporated**

**EB-2017-0079**

**Staff Follow-Up Questions**

**February 8, 2018**

**Question #1**

**Ref: IRM Model Tab 3 Continuity Schedule: Account 1595 (2010), Account 1595 (2011) and Account 1595 (2012)**

1. In response to OEB staff question #1 b), Wasaga Distribution stated that “The 1595 (2010) should actually be 1595 (2011) which was rate application EB-2010-0143.”
   * 1. Please confirm the explanations Wasaga Distribution provided for staff question #2 a) and #2 b) are actually for Account 1595 (2011).
     2. If the answer to the above question is yes, please provide more details about the reason why Account 1595 (2011) has a significant balance (a credit amount of $568,217). Specifically, please expand the explanation on the following statement in Wasaga Distribution’s response to OEB staff question #2 b):

“the over-recovery is from the rate rider having a debit and credit that equalled out and having no effect on the balance.”

* + 1. Please complete the attached “Account 1595 (2011) Analysis” workform to provide breakdown of the balance in Account 1595 (2011) into the GA component and the other DVA component, recognizing that there can be one component with the positive sign and the other with the negative sign.

1. In response to OEB staff question #1 b), Wasaga Distribution noted that “The 1595 (2011) should actually started in 2012 as the disposition was approved during WDI’s 2012 Cost of Service (EB-2011-0103). WDI will make the necessary adjustments to the continuity schedule.”

Please confirm if the balances Wasaga Distribution entered in the row of Account 1595 (2012) in the revised continuity schedule reflect balances/transactions in Account 1595 (2012), not Account 1595 (2011).

1. In the most recent submitted IRM model, Account 1595 (2010), Account 1595 (2011) and Account 1595 (2012) are showing significant variances between RRR and 2016 year-end balances in column BV.

Please provide explanations for these variances. Please confirm the balances in these three accounts in RRR were reported corrected.

**Question #2**

**Ref: Account 1588 Power**

In response to OEB staff question #5, Wasaga Distribution noted that “WDI provided the answers to this chart in the Preliminary GA questions that were filed on the OEB portal as well as to the case manager.” Please note that OEB staff question #5 is related to balances in Account 1588 Power, not related to Account 1589 GA which was included in the Preliminary GA questions.

Please provide answers to OEB staff question #5. (as following)

With regards to the amount being requested for disposition of USoA 1588 account balance as **at Dec. 31, 2015 and Dec. 31, 2016**, 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 for 2015 and 2016 to:

1. Indicate whether the component is based on estimates or actuals at year end, and
2. Quantify the adjustment pertaining to each component that is trued-up from estimate to actual

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Component** | **Estimate or Actual?** | **Notes/Comments** | **Quantify True Up Adjustment $ Amount** |
| i | Revenues (i.e. is an unbilled revenue true-up adjustment reflected in the balances being requested for disposition?) |  |  |  |
| ii | Expenses – Commodity: Charge Type 101 (i.e. is expense based on IESO invoice at year end) |  |  |  |
| iii | 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 to the RPP/non-RPP kWh volume proportions. |  |  |  |
| v | RPP Settlement: Charge Type 142 including any data used for determining the RPP/HOEP/RPP GA components of the charge type |  |  |  |

1. For each item in the table above, please confirm that the 2018 Rate Generator Model Tab 3 Continuity Schedule for 2015 and 2016 has been adjusted for settlement true-ups where settlement was originally based on estimate and trued up to actuals subsequent to 2015 and 2016.