

EB-2023-0055 Wasaga Distribution Inc. 2024 COS – Error Checking Items

Reference 1	Reference 2 If applicable	Description	Wasaga Distribution Response
Chapter 2 Appendices, 2BA Fixed Asset Cont.		Please unhide asset cont for 2024 when resubmitting the model.	Rows for 2024 have been unhidden.
Chapter 2 Appendices, 2C_DepExp		Please unhide depreciation expense for 2021-2022 when resubmitting the model.	All years and rows have been unhidden.
Exhibit 4, page 27		Minor table heading error on page 27 – headings should read 2020-2024.	Adjusted the headings on page 27.
Load Forecast Excel model	Chapter 2 Appendices, 2IB	Customer/Connections do not match in references 1 and 2.	Load Forecast Model, RRWF, and Cost Allocation model are all average year count. Chapter 2 Appendices, 2-IB is year-end count.
RRWF, tab 10. Load Forecast	Chapter 2 Appendices, 2IB	Customer/Connections do not match in references 1 and 2.	It was decided to leave this as is for now, as making changes to 2-IB will impact 2-L as well. Ex. 4 was updated to include references that year-end count was used. All other areas of the application (namely Ex. 3) all specify year-end or average.
Cost Allocation model, tab I6.2	Chapter 2 Appendices, 2IB	Customer/Connections do not match in references 1 and 2.	The count consistency will be updated through the Interrogatory Responses.
Chapter 2 Appendices, 2IB, Column C	Chapter 2 Appendices, 2IB, Column O	The inputs to the formula in column O do not match the figures in column C for consumption and demand. Please link column C to the formula in column O.	Formula in Column O has been updated.

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Exhibit 2, pdf page 134, DSP page 70, Table 28	Chapter 2 Appendices, 2-AB	The 2021-2023 numbers for System Renewal and System Service do not match.	DSP has been updated to reflect budget.
Exhibit 2, pdf page 134, DSP page 70, Table 28	Exhibit 2, pdf page 134, DSP page 70, second paragraph	2024-2028 numbers for System Access do not match.	DSP has been updated so budgets are consistent.
Exhibit 6, page 5 (in text and table).	Revenue Requirement Workform, tab 4. Rate Base	The rate base in the PDF should match the Revenue Requirement Workform. There is a slight variance of \$1k.	Exhibit 6 has been updated to match the RRWF.
Chapter 2 Appendices, 2H		The presentation of Account 4245 is missing in 2H.	Unhid the rows that were not displaying.
Revenue Requirement Workform	Chapter 2 Appendices, 2BA	Net depreciation in 2-BA does match the Revenue Requirement Workform. However, the deferred revenue should be subtracted from the net depreciation amount. This correction should be reflected in both references, as well as Tab 2-H.	All of the correct values are present in the application, they are just laid out differently than the filing requirements stipulate. These changes do not have an over-all impact to the rate application, they do not affect rates or bill impacts.
PILs Model	Chapter 2 Appendices, 2BA	The depreciation in Appendix 2-BA does not tie to the amounts included in the taxable income in the PILs model (historical, bridge, and test years). This is due to the issue identified above.	It was determined to leave these changes for now and update them through the Interrogatory Responses.
DVA Continuity Schedule, 2a, BN36	EB-2022-0066, Decision and Rate Order, Page 10	The amount in reference 1 does not match the approved disposition amounts in reference 2.	Explanation was provided in Exhibit 9, section 2.9.1.3.

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DVA Continuity Schedule, 2a, D25	Revenue Requirement Workform, Load Forecast, F32	The number of customers does not match in both references.	Reference 1 is referring to DVA Continuity Schedule, 4, which has been updated to reflect customers/connections, consistent with the RRWF.
GA Analysis WorkForm, Account 1588	DVA Continuity Schedule, 2a	The Principal Adjustment in reference 1 does not match with Reference 2.	GA Analysis Workform, Account 1588 cell D20 has been updated, and ties to DVA Continuity Schedule 2a.
DVA Continuity Schedule, 2b		Please unhide rows 93 - 108 for 2021-2022 when resubmitting the model.	Rows have been unhidden.

As a result of the error checking above, WDI is resubmitting the following documents:

- Chapter 2 Appendices – WDI 2024 Filing Requirements Chapter2 Appendices V3 - 20231117
- GA Analysis Workform – WDI 2024 GA Analysis Workform V3 – Ex9 App9(B) – 20231117
- DVA Continuity Schedule – WDI 2024 DVA Continuity Schedule V2 – Ex9 App9(A) – 20231117
- Exhibit 2 – WDI Exhibit 2 Rate Base and Capital V3 – 20231117
- Exhibit 4 – WDI Exhibit 4 Operating Expenses V3 – 20231117
- Exhibit 6 – WDI Exhibit 6 Revenue Requirement and Revenue Deficiency or Sufficiency V3 – 20231117
- Exhibit 9 – WDI Exhibit 9 Deferral and Variance Accounts V3 - 20231117