

**Oshawa PUC Networks Inc. (Oshawa Power)
Staff Questions
October 1, 2024**

Please note, that Oshawa Power is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), unless filed in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Staff Question – 1

Ref 1: 2024 IRM Rate Generator Model, Continuity Schedule, Tab 3

Ref 2: IRM Rate Generator – DVA Tabs Instructions - 2024 Rates

Ref 3: OEB Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, page 5

On July 18, 2023, the OEB issued the DVA Tabs Instructions for the 2024 IRM Rate Generator Model. Pages 1 and 3 noted that Account 1509 - Impacts Arising from the COVID-19 Emergency, Subaccount Forgone Revenues from Postponing Rate Implementation was added to the model. A separate rider is calculated for this account in Tab 7, if the disposition is approved.

Regarding Account 1509, Impacts Arising from the COVID-19 Emergency Account, Sub-account Forgone Revenues from Postponing Rate Implementation, the following steps are noted in the August 6, 2020 guidance:

1. Upon implementation of the forgone revenue rate rider that is calculated from the Forgone Revenue Model, the rate rider transactions will be recorded in the same Forgone Revenues Sub-account. This will draw down the accumulated balance of actual forgone revenues/amounts.
2. Any residual balance after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited in accordance with normal deferral and variance account disposition practices.
3. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

Question(s):

- a) Please update Tab 3 (Continuity Schedule) and Tab 4 as necessary to reflect a balance in Account 1509 – Impacts Arising from the COVID-19 Emergency, Subaccount Forgone Revenues from Postponing Rate Implementation. Please complete the above-noted steps #1, #2, #3.
- b) If this balance is not applicable, please explain.

Staff Question – 2

Ref 1: 2024 IRM Decision and Rate Order

Ref 2: 2025 IRM Rate Generator Model, Continuity Schedule, Tab 3

In Oshawa Power's 2024 Decision and Rate Order (EB-2023-0046), the OEB states that the balances of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595.

In Tab 3 - Continuity Schedule of the 2025 Rate Generator Model, Oshawa Power does not report any value in Cells BE36 and BJ36 (highlighted as below) as the OEB-approved amount for Account 1595 (2023) disposition during 2023.

2023									
Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments ¹ during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments ¹ during 2023	Closing Interest Amounts as of Dec 31, 2023
0				0	0				0
(323,890)	(115,830)	(124,569)		(315,151)	(10,406)	(11,279)	(8,052)		(13,633)
1,098,459	(1,099,480)	(1,339,697)		1,338,676	(79,166)	111,569	(105,839)		138,242
0				0	0				0
(365,834)	169,386	(247,337)		50,889	(11,295)	(7,460)	(7,977)		(10,778)
3,837,847	475,034	2,288,496		2,024,385	69,956	91,743	43,479		118,220
2,870,950	508,355	1,886,088		1,493,217	43,808	65,326	23,200		85,934
(4,705,535)	604,104	(3,949,386)	(27,489)	(179,534)	(97,394)	(29,169)	(104,509)		(22,054)
(966,246)	655,522	(529,019)	(229,038)	(10,743)	(168,417)	(8,939)	(146,933)		(30,423)
(21,722)				(21,722)	(5,104)	(1,096)			(6,200)
(38,457)	(37)			(38,494)	46,022				46,022
0				0	0				0
0	(1,143,363)			(1,143,363)	0	(367,071)			(367,071)
0				0	0				0
(966,246)	655,522	(529,019)	(229,038)	(10,743)	(168,417)	(8,939)	(146,933)	0	(30,423)
2,351,819	(601,831)	(1,486,405)	(27,489)	3,208,904	(43,580)	(147,437)	(159,698)	0	(31,318)
1,385,573	53,691	(2,015,424)	(256,527)	3,198,161	(211,996)	(156,376)	(306,631)	0	(61,741)
0		0		0	0				0
0				0	0				0
1,385,573	53,691	(2,015,424)	(256,527)	3,198,161	(211,996)	(156,376)	(306,631)	0	(61,741)

Question(s):

- a) Please update the rate generator as needed. If not the case, please explain.

Staff Question – 3

Ref 1: 2025 GA Analysis Workform, Tab - Principal Adjustments

Under Note 8 - Breakdown of principal adjustments included in the last approved balance, Cell J28 and Cell V28 are not completed.

Question(s):

- a) Please update the two tables under Note 8 in GA Analysis Workform.

Staff Question – 4

Ref 1: 2024 IRM Rate Generator Model, Continuity Schedule, Tab 3, Cell BD23

Ref 2: 2025 IRM Rate Generator Model, Continuity Schedule, Tab 3, Cell BD23

Per the 2024 DVA Continuity Schedule, Account 1580 shows a transaction debit of 2,438,156 during 2022. Per the 2025 DVA Continuity Schedule, Account 1580 shows a transaction credit of 1,099,480 during 2023.

Question(s):

- a) Please explain the factors that have resulted in a substantial change in the transaction of Account 1580.

Staff Question – 5

Ref 1: 2025 IRM Rate Generator Model, Continuity Schedule, Tab 3, Cell AA33, Cell AK34

Ref 2: 2020 IRM Decision and Rate Order

Ref 3: 2021 COS Decision

OEB staff notes a variance when comparing the OEB-Approved Disposition amount during 2020 and 2021, to the total disposition amount in the 2020 and 2021 Rates Decisions (EB-2019-0062 and EB-2020-0048). The differences are shown in the table below.

2020 Approved Disposition	2020 Decision and Order - Table 7.2	2025 Continuity Schedule	Variance
Principal Approved	(3,004,587)	(43,873)	(2,960,714)
Interest Approved	(145,149)	(6,352)	(138,797)
Total	(3,149,736)	(50,225)	(3,099,511)

2021 Approved Disposition	2021 Decision – Settlement Proposal Page 36	2025 Continuity Schedule	Variance
Principal Approved	368,091	324,710	43,381

Question(s):

- a) Please explain the differences and revise the Rate Generator Model, as needed.