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BY EMAIL

December 18, 2025

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ritchie Murray:

**Re: Orangeville Hydro Limited
2026 Distribution Rates Application
Ontario Energy Board File Number: EB-2025-0015**

In accordance with Procedural Order No. 1, please find attached the Ontario Energy Board (OEB) staff interrogatories in the above proceeding. The applicant has been copied on this filing.

Orangeville Hydro Limited's responses to interrogatories are due by January 16, 2026.

Any questions relating to this letter should be directed to Randy Doradat at randy.doradat@oeb.ca or at 437-880-8925. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Randy Doradat
Advisor, Natural Gas

Encl.

**OEB Staff Interrogatories
Orangeville Hydro Limited
EB-2025-0015**

Please note, Orangeville Hydro Limited (Orangeville Hydro) 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*.

OEB Staff-1

Ref 1: Rate Generator Model, Tab 18- Regulatory Changes

Ref 2: Rate Generator Model, Tab 11- RTSR – UTRs & Sub-Tx

Preamble:

On October 17, 2025, the OEB published the November 1, 2025 to October 31, 2026 Regulated Price Plan Price Report. This included updated Time-of-Use (TOU) prices and Ontario Electricity Rebate.

On October 9, 2025, the OEB published 2026 Preliminary UTRs and Hydro One Proposed Sub-Transmission Rates.

On December 11, 2025, the OEB published 2026 Wholesale Market Services (WMS) and Rural or Remote Electricity Rate Protection (RRRP) charges.

Question(s):

- a) OEB staff has updated Tab 18- Regulatory Charges of the model with the updated TOU prices, Ontario Electricity Rebate, WMS charge and RRRP charge. Please verify the updates and confirm that all tabs linked to Tab 18 reflect the update correctly.
- b) OEB staff has updated Tab 11- RTSR – UTRs & Sub-Tx of the model with the updated UTRs and Sub-Transmission Rates for 2026. Please verify the update and confirm that all tabs linked to Tab 11 reflect the update correctly.

OEB Staff-2

Ref 1: Revenue-to-Cost Ratio Adjustment Workform, Sheet 3- Re-Based Bill Det & Rates, Cells E25:E27

Ref 2: EB-2024-0048, Decision and Rate Order, Schedule A, March 20, 2025

Preamble:

The Revenue-to-Cost Ratio Adjustment Workform reflects that fixed metric for the Sentinel Lighting, Street Lighting and Unmetered Scattered Load Rate classes is 'Customers'. However, the current tariff indicates this to be 'Connections'.

Question(s):

- a) Please explain this discrepancy and update the Revenue-to-Cost Ratio Adjustment Workform, as applicable.

OEB Staff-3

Ref 1: Revenue-to-Cost Ratio Adjustment Workform, Sheet 3- Re-Based Bill Det & Rates, Cell N27

Ref 2: EB-2024-0048, Decision and Rate Order, Schedule A, March 20, 2025

Preamble:

The Revenue-to-Cost Ratio Adjustment Workform reflects that the Current Tariff Distribution Volumetric Rate is 0.0004 for the Unmetered Scattered Load Rate class while the current tariff indicates this to be 0.0111.

Question(s):

- a) Please explain this discrepancy and update the Revenue-to-Cost Ratio Adjustment Workform, and Rate Generator Model, as applicable.

OEB Staff-4

Ref 1: Rate Generator Model, Tab 12 – RTSR – Historical Wholesale

Preamble:

There appears to be no rates or amounts listed under "Line Connection" for Hydro One Networks Inc.

Question(s):

- a) Please explain why the “Line Connection” section is blank.

OEB Staff-5

Ref 1: Commodity Accounts Analysis Workform, Tabs - GA 2021, GA 2022, GA 2023 and GA, Cell K62

Ref 2: EB-2024-0048, Decision and Rate Order, Schedule A, March 20, 2025

Preamble:

The Commodity Accounts Analysis Workform reflects that the Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW is 1.0481 while the current tariff indicates this to be 1.0491.

Question(s):

- a) Please explain this discrepancy and update the Commodity Accounts Analysis Workform, as applicable.

OEB Staff-6

Ref: Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

On September 11, 2025 and December 10, 2025, the OEB published the Q4 2025 and Q1 2026 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

- a) Please update Tab 3 (Continuity Schedule) as necessary to reflect the Q4 2025 and Q1 2026 OEB-prescribed interest rates of 2.91% and 2.55%.

OEB Staff-7

Ref. 1: Manager’s Summary, p. 18

Ref. 2: EB-2023-0045, Decision and Order, April 23, 2024, p. 4

Ref. 3: EB-2023-0045, Decision and Order, April 23, 2024, Settlement Proposal, p. 46

Ref. 4: EB-2023-0045, Settlement Proposal, 2024 DVA Continuity Schedule_20240313, Tab 2a

Ref. 5: 2026 IRM Rate Generator Model, Tab 3

Ref. 6: 2026 IRM Rate Generator Model, Tab 1

Preamble:

Orangeville Hydro states that its Group 1 Deferral and Variance Account (DVA) balances were approved for final disposition up to December 31, 2020 in its last Cost of Service application and that the balances for 2021 and 2022 were approved for interim disposition in the same proceeding.

In Reference 2, the OEB approved the disposition of the Group 1 DVA balances as of December 31, 2022, including forecasted interest through to April 30, 2024, as agreed to in the approved settlement proposal. The approved Group 1 DVA disposition balances are also summarized in Table 6.1B of Reference 3.

In Reference 6, Orangeville Hydro indicates that Accounts 1588 and 1589 were last disposed on a final basis in 2020 and the remaining Group 1 DVAs were last disposed of on a final basis in 2022.

OEB staff has identified reporting variances between the Account 1595 balances shown in the 2024 Continuity Schedule attached to the OEB-approved settlement proposal and those reported in the 2026 Rate Generator Model. These variances are outlined in the table below.

Reporting Variances Noted in Account 1595	Closing Principal Balance As of		
	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2022
Ref.4 Account 1595 (2020)	265,440	4,829	4,845
Ref.5 Account 1595 (2020)	251,635	(8,976)	(8,961)
Variance in Account 1595 (2020)	13,805	13,805	13,806
Ref.4 Account 1595 (2021)		373,275	(22,280)
Ref.5 Account 1595 (2021)		326,439	(69,117)
Variance in Account 1595 (2021)	-	46,836	46,837
Ref. 4 Account 1595 (2022)			314,525
Ref. 5 Account 1595 (2022)			294,417
Variance in Account 1595 (2022)	-	-	20,108

Question(s):

- a) Please explain why Orangeville Hydro's statement regarding the interim/final disposition of the 2021 and 2022 Group 1 DVA balances contradict each other between Reference 1, Reference 3 and Reference 6.
- b) Please clarify and provide the reference in EB-2023-0049 to:
 - i. The interim disposition of the 2021 and 2022 Group 1 DVA balances; and
 - ii. The final disposition of Group 1 DVA balances up to 2020.
- c) Please provide an updated 2026 Rate Generator Model and Commodity Accounts Analysis Workform, reflecting the appropriate beginning balance year, if applicable.
- d) Please confirm and explain the reporting variances in Account 1595 balances identified by OEB staff.
 - i. Please clarify why Orangeville Hydro did not request the disposition of Account 1595, sub-accounts 2020, 2021 and 2022 in the current application.
 - ii. Please provide an updated 2026 Rate Generator Model, if applicable.

OEB Staff-8

Ref. 1: EB-2023-0045, Settlement Proposal, 2024 DVA Continuity Schedule_20240313

Ref. 2: 2026 IRM Rate Generator Model, Tab 3

Ref. 3: EB-2023-0045, Settlement Proposal, 2024 GA Analysis Workform_20240313, Principal Adjustments Tab

Ref. 4: 2026 Commodity Accounts Analysis Workform, Principal Adjustments Tab

Ref. 5: OEB letter "Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition" October 31, 2019 (OEB's retroactivity letter)

Preamble:

OEB staff notes discrepancies between the previously approved 2021 and 2022 balances for Accounts 1588 and 1589, as reported in Reference 1, and the balances reported in Reference 2. These variances are due to the differences in the reported principal adjustments. OEB staff has outlined the variances in the tables below.

Account 1588 Principal Amounts	Principal Adjustments in 2021	Closing Principal Amounts as of Dec. 31, 2021	Principal Adjustments in 2022	Closing Principal Amounts as of Dec. 31, 2022
Ref. 1: 2024 Continuity Schedule	360,288	215,226	-	277,575
Ref. 2: 2026 Continuity Schedule	200,146	55,084	(53,283)	64,150
Variances	160,142	160,142	53,283	213,425

Account 1589 Principal Amounts	Principal Adjustments in 2021	Closing Principal Amounts as of Dec. 31, 2021	Principal Adjustments in 2022	Closing Principal Amounts as of Dec. 31, 2022
Ref. 1: 2024 Continuity Schedule	(415,516)	(38,113)	-	623
Ref. 2: 2026 Continuity Schedule	(358,465)	18,938	(28,928)	28,746
Variances	(57,051)	(57,051)	28,928	(28,123)

In Reference 5, the OEB’s retroactivity letter states that “Where an accounting or other error is discovered after the balance in one of the above-listed variance accounts has been cleared by a final order of the OEB, the OEB will determine on a case-by-case basis whether to make a retroactive adjustment based on the particular circumstances of each case, including factors such as:

- whether the error was within the control of the distributor
- the frequency with which the distributor has made the same error
- failure to follow guidance provided by the OEB
- the degree to which other distributors are making similar errors”

Question(s):

- a) Please confirm and explain the variances between Reference 1 and Reference 2 related to the 2021 and 2022 principal amounts reported in Accounts 1588 and 1589 as observed by OEB staff.
 - i. Please provide an itemized reconciliation of the principal amounts reported in References 3 and 4 for Accounts 1588 and 1589.
- b) Given that Accounts 1588 and 1589 have been approved for final disposition for the balances up to 2022, please provide Orangeville Hydro’s view on whether the proposed 2021 and 2022 principal adjustments in the current application result in a rates retroactivity issue.
 - i. If so, please provide comments on the four factors outlined in the OEB’s retroactivity letter.

OEB Staff-9

Ref. 1: 2026 Commodity Accounts Analysis Workform, Principal Adjustments Tab

Ref. 2: Manager’s Summary, pp. 19-20, Tables 11-14

Ref. 3: EB-2023-0045, IRRs 9-Staff-55 c)

Ref. 4: EB-2023-0045, Settlement Proposal, 2024 GA Analysis Workform_20240313, Principal Adjustments Tab

Ref. 5: Manager’s Summary, p. 19

Preamble:

OEB staff has grouped Account 1588 principal adjustments (PA) provided in Reference 1 by the nature of the adjustments based on the adjustment descriptions provided in References 1 and 2. The categorized PAs are outlined in the tables below. OEB staff has combined the adjustment descriptions provided in References 1 and 2. Additionally, OEB staff’s observation of the reporting differences between the principal adjustments reported in Reference 1 and the OEB-approved 2024 GA Analysis Workform provided in Reference 4 is outlined in the last column of the tables.

1. CT 1142/142 True-up Related Adjustments:

Year	PA Item #	CT 1142/142 True-up Related Adjustment Description	Amount	Year Recorded in GL	PA Reported in Ref.4 (Y/N)
2020		Reversal of FY 2020 CT 1142/142 true-up based on actuals	41,850	GL 2022, PA reverses 2022	Y
2022	5	FY 2020 CT 1142 Post-Claim	(41,850)	GL 2022, PA reverses 2020	N
2020		Remove FY 2020 CT 1142 true-up currently in GL	(344,093)	GL 2022, PA reverses 2022	Y
2022	4	Remove FY 2020 CT 1142 booked in 2022 GL.To reverse the 2020 CT1142 DVA PA from 2024 COS (EB-2023-0045) which was claimed from the IESO in November 2022. As this claim is now in the GL, the previous PA must be reversed.	344,093	GL 2022, PA reverses 2020	N
2021	2	CT 1142/142 true-up based on actuals	385,435	GL 2025, PA reverses 2025	N
2021	4	Remove FY2021 CT 1142 TU booked in 2021 GL.Remove 2021 CT 1142 True-up booked as an accrual in 2021 GL. This amount was paid to the IESO in February 2022 and accrual reversed in February 2022	(383,385)	GL 2025, PA reverses 2025	N
2022	12	FY 2022 CT 1142 TU	(31,056)	GL 2025, PA reverses 2025	N
2022	2	Reversal of CT 1142/142 true-up based on actuals. This amount was paid to the IESO in February 2023 and the amount accrued in the 2021 GL reversed in the 2022 GL.	(286,671)	GL 2025, PA reverses 2025	N
2024	8	Remove FY2021 CT 1142 TU booked in 2024 GL,as it was claimed from the IESO in November 2024.	76,368	GL 2025, PA reverses 2025	N/A
2024	4	FY 2024 CT 1142 true-up,paid to the IESO in 2025	122,147	GL 2025, PA reverses 2025	N/A

2. CT148 True-up Related Adjustments:

Year	PA Item #	CT 148 True-up Related Adjustment Description	Amount	Year Recorded in GL	PA Reported in Ref.4 (Y/N)
2020		Remove FY 2020 CT 148 true-up of GA charges currently in GL	(304,017)	GL 2024, PA reverses 2024	Y
2024	5	FY 2020 CT 148 in 2024 GL	304,017	GL 2024, PA reverses 2020	N/A
2020		CT 148 FY 2020 true-up of GA Charges based on actual RPP volumes	605,187	GL 2024, PA reverses 2024	Y
2024	4	Remove FY2020 CT 148 TU booked in 2024 GL	(605,187)	GL 2024, PA reverses 2020	N/A
2021	1	CT 148 true-up of GA Charges based on actual RPP volumes	228,726	GL 2025, PA reverses 2025	N
2021	5	Remove FY2021 CT 148 TU booked in 2021 GL	90,156	GL 2025, PA reverses 2025	N
2022	1	CT 148 true-up of GA Charges based on actual RPP volumes	62,279	GL 2025, PA reverses 2025	N
2022	4	Remove FY 2022 CT 148 TU booked in 2022 GL	(63,837)	GL 2025, PA reverses 2025	N
2024	1	CT 148 true-up of GA Charges based on actual RPP volumes	(22,402)	GL 2025, PA reverses 2025	N/A
2024	6	FY 2021 CT 148 in 2024 GL	(317,903)	GL 2025, PA reverses 2025	N/A

3. CT2148 Related Adjustments:

Year	PA Item #	CT2148 Related Adjustment Description	Amount	Year Recorded in GL	PA Reported in Ref.4 (Y/N)
2021	6	CT 2148, Issue 1327 for prior period corrections - on April 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for 2021, energy portion.	(78,422)	GL 2025, PA reverses 2025	N
2022	5	CT 2148, Issue 1327 for prior period corrections - on April 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for 2021, energy portion.	(75,262)	GL 2025, PA reverses 2025	N
2023	9	CT 2148, Issue 1327 for prior period corrections - on July 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2020, Energy booked in GL to GA only. Energy portion.	2,894	GL 2025, PA reverses 2025	N/A
CT 2148, Issue 1327 Total			(150,790)		
2022	8	CT 2148, Issue 1309 for prior period corrections - on Feb 2023 bill, Adjustment of Class B Global Adjustment due to change in reported embedded generation for October.	(279)	GL 2025, PA reverses 2025	N
2022	9	CT 2148, Issue 1357 for prior period corrections - on July 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2022, Energy booked in GL to GA only.	(3,065)	GL 2025, PA reverses 2025	N
2023	15	CT 2148, Issue 1347 for prior period corrections - on April 2023 bill, Adjustment of Class B Global Adjustment due to change in reported embedded generation for April 2023 Energy booked in GL to GA only.	2,399	GL 2025, PA reverses 2025	N/A
CT 2148 Total			(151,734)		

In Reference 3, Orangeville Hydro explained that no PAs or reversals of PAs were reported in 2022 for Account 1588, as none were required.

In Reference 5, Orangeville Hydro stated that it had cancelled and re-billed one of its Class A customers in 2023 to correct underbilling due to a wrong meter multiplier for December 2020 to November 2022. The Class A customer 2021 energy re-bill was accrued in 2022. Orangeville Hydro submitted post-claims to the IESO for the increased Class A loads. The IESO refunded the Class B GA that had been charged to Orangeville Hydro for the relevant period (CT 2148 Issue 1327).

OEB staff observes discrepancies in the reported principal adjustment in Account 1588, related to the 2021 Class A customer rebill, between References 1 and 4. The discrepancies have been summarized by OEB staff in the table below.

References	Item Description	Principal Adjustment (PA) in Account 1588	Year Recorded in GL	Reversal PA Recorded in
Ref. 4: 2024 GA Analysis Workform	2021 PA: Underbilled customer due to wrong meter multiplier	42,385	2023	None
Ref. 1: 2026 Commodity Analysis Workform	2021 PA: Class A customer 2021 Energy re-bill in 2022	(42,363)	2022	2022
Ref. 1: 2026 Commodity Analysis Workform	2022 PA: Class A customer 2021 Energy re-bill in 2022	42,363	2025	2025
Ref. 1: 2026 Commodity Analysis Workform	CT 2148, Issue 1327 Total	(150,790)	2025	2025

Question(s):

- a) Please explain why Orangeville Hydro reported reversals of 2020 PAs and additional PAs in 2022, contrary to its explanation provided in Reference 3.
- b) Please provide itemized explanations for the PAs reported in 2021 and 2022 but not reported in the OEB-approved 2024 GA Analysis Workform (Reference 4). These PAs are highlighted in orange in OEB staff's summary tables.
- c) Please provide detailed explanations for the following questions related to the CT 1142/142 true-up adjustments:
 - i. Why was the reversal of the 2021 accrual (2022 PA item #2) reported in the 2022 GL instead of 2023, given that the actual payment to the IESO was made in 2023?
 - ii. Please explain why the 2021 CT 1142/142 true-up based on actuals (2021 PA item #2) is recorded in 2025.
 - iii. Please explain why no corresponding principal adjustment was reported in 2021 for FY2021 CT 1142 true-up claimed from the IESO in 2024.
- d) The descriptions provided for the 2021 principal adjustments related to CT 148 true-up indicate that these adjustments are required as they are recorded in the 2025 GL. However, the 2024 principal adjustment (PA item #6) states that the reversal principal adjustment is required in 2024 as the FY2021 CT 148 true-up is recorded in the 2024 GL.
 - i. Please clarify in which year GL the 2021 CT 148 true-up is recorded in.
 - ii. Please confirm the dollar amount of the 2021 CT 148 true-up principal adjustment as the reversal principal adjustment reported in 2024 (PA item #6) does not fully back out the principal adjustments reported in 2021 (2021 PA item #1 and #5).
- e) Please provide detailed explanations for following questions related to the "CT 2148 Issue 1327" adjustments:
 - i. Please confirm the total adjustments recorded in Account 1588 related to "CT 2148 Issue 1327" is a credit of \$150,790 as observed by OEB staff.

- ii. Please confirm the description provided in Table 12 of Reference 2 regarding the 2022 credit PA of \$75,262, which indicates that the adjustment is related to change in the reported Class A load for 2021. Once confirmed, please explain why the PA for the 2021 transaction is reported in 2022.
 - iii. Please confirm whether the “CT 2148 Issue 1327” related adjustment for December 2020 reported in 2023 results in a rates retroactivity issue. If so, please provide comments on the four factors outlined in the OEB’s retroactivity letter (as explained in OEB Staff-8).
- f) Please explain why the Class A customer re-bill related PA in Account 1588 changed from a debit of \$42,385, as reported in Reference 4, to a total credit \$150,790, as reported in Reference 1.
- i. Please confirm the year in which Orangeville Hydro submitted post-claim to IESO and the dollar amount.
 - ii. Please confirm the year in which IESO settled and issued payments related to “CT 2148 Issue 1327” and the dollar amount.
 - iii. Please confirm the year(s) in which Orangeville Hydro recorded the accruals for the post-claim and the dollar amount.

OEB Staff-10

Ref. 1: Ref. 6: 2026 Commodity Accounts Analysis Workform, Account 1588 Tab, Note 7

Ref. 2: 2026 Commodity Accounts Analysis Workform, Account 1588 Tab, Note 7a

Preamble:

In Note 2 of Reference 1, the OEB provides the following instructions related to Reconciling Items.

Reconciling items and Principal Adjustments reflect the total of Note 7a "Reconciling Items and Principal Adjustments". Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments, However, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588.

In Reference 2, Orangeville Hydro reported a reconciling item of \$33,084 related to underbilled CT 148 from the IESO for August 2023.

Question(s):

- a) Has Orangeville Hydro recorded the correction in its GL to reflect the adjusted Energy cost?
 - i. If yes, please confirm the year in which the adjustment was recorded.
 - ii. If no, please explain why.
- b) Based on the OEB instructions provided for the reconciling items, please confirm whether any of the reported PA should instead be reported as reconciling items.
 - i. Please update the 2026 Commodity Accounts Analysis Workform, if applicable.

OEB Staff-11

Ref. 1: 2026 Commodity Accounts Analysis Workform, Principal Adjustments Tab

Ref. 2: Manager’s Summary, pp. 20-21, Tables 15-18

Ref. 3: EB-2023-0045, Settlement Proposal, 2024 GA Analysis Workform_20240313, Principal Adjustments Tab

Preamble:

OEB staff has grouped Account 1589 PAs provided in Reference 1 by the nature of the adjustments based on the adjustment descriptions provided in References 1 and 2. The categorized PAs are outlined in the tables below. OEB staff has combined the adjustment descriptions provided in References 1 and 2. Additionally, OEB staff’s observation of the reporting differences between the principal adjustments reported in Reference 1 and the OEB-approved 2024 GA Analysis Workform provided in Reference 3 is provided in the last column of the tables.

1. 2016 Related Adjustments:

Year	PA Item #	2016 Related Adjustment Description	Amount	Year Recorded in GL	PA Reported in Ref.4 (Y/N)
2024	7	2016 1st GA to final GA	200,868	Never in GL, reversal of 2016	N/A
2024	8	2016 Difference in GA IESO posted rate and rate paid	351	Never in GL, reversal of 2016	N/A

2. CT148 Related Adjustments:

Year	PA Item #	CT 148 True-up Related Adjustment Description	Amount	Year Recorded in GL	PA Reported in Ref.4 (Y/N)
2020		Remove FY 2020 CT 148 true-up of GA charges currently in	304,017	GL 2024, PA reverses 2024	Y
2024	5	FY 2020 CT 148 in 2024 GL	(304,017)	GL 2024, PA reverses 2020	N/A
2020		CT 148 FY 2020 true-up of GA Charges based on actual	(605,187)	GL 2024, PA reverses 2024	Y
2024	4	Remove FY2020 CT 148 TU booked in 2024 GL	605,187	GL 2024, PA reverses 2020	N/A
2021	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes - FY 2021 CT 148 true-up of GA Charges based on actual Non-RPP volumes.	(228,726)	GL 2025, PA reverses 2025	N
2021	4	Remove FY2021 CT 148 TU booked in 2021 GL	(90,156)	GL 2025, PA reverses 2025	N
2022	1	FY 2022 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(62,279)	GL 2025, PA reverses 2025	N
2022	4	Remove FY 2022 CT 148 TU booked in 2022 GL	63,837	GL 2025, PA reverses 2025	N
2024	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes - FY 2024 CT 148 true-up of GA Charges based on actual Non-RPP volumes.	22,402	GL 2025, PA reverses 2025	N/A
2024	6	FY 2021 CT 148 in 2024 GL from 2024 COS	317,903	GL 2024, PA reverses 2025	N/A

3. CT2148 True-up Related Adjustments:

Year	PA Item #	CT 2148 True-up Related Adjustment Description	Amount	Year Recorded in GL	PA Reported in Ref.4 (Y/N)
2021	7	CT 2149, Issue 1233 for prior period corrections	(7,665)	GL 2022, PA reverses 2022	N
2022	7	CT 2149, Issue 1233 for prior period corrections	7,665	GL 2022, PA reverses 2021	N
2021	8	CT 2149, Issue 1233 for prior period corrections	7,676	GL 2023, PA reverses 2023	N
2023	14	CT 2149, Issue 1233 for prior period corrections	(7,676)	GL 2023, PA reverses 2021	N/A
CT 2148, Issue 1233 Total			-		
2022	8	CT 2148, Issue 1309 for prior period corrections	(143)	GL 2023, PA reverses 2023	N
2023	10	CT 2148, Issue 1309 for prior period corrections	143	GL 2023, PA reverses 2022	N/A
2023	11	CT 2148, Issue 1309 for prior period corrections-on Feb 2023 bill, Adjustment of Class B Global Adjustment due to change in reported embedded generation for October 2022. Energy Portion	279	GL 2025, PA reverses 2025	N/A
CT 2148, Issue 1309 Total			279		
2021	6	CT 2148, Issue 1327 for prior period corrections	(39,594)	GL 2023, PA reverses 2023	N
2023	3	CT 2148, Issue 1327 for prior period corrections	39,594	GL 2023, PA reverses 2021	N/A
2022	5	CT 2148, Issue 1327 for prior period corrections	(36,776)	GL 2023, PA reverses 2023	N
2023	4	CT 2148, Issue 1327 for prior period corrections	36,776	GL 2023, PA reverses 2022	N/A
2022	6	CT 2148, Issue 1327 for prior period corrections	(8,424)	GL 2023, PA reverses 2023	N
2022	11	Reversal of CT 2148, Issue 1327	8,424	GL 2023, PA reverses 2023	N
2023	5	CT 2148, Issue 1327 for prior period corrections	8,424	GL 2023, PA reverses 2023	N/A
2023	6	CT 2148, Issue 1327 for prior period corrections	(8,424)	GL 2023, PA reverses 2022	N/A
2023	7	CT 2148, Issue 1327 for prior period corrections -on April 2023 bill, 2021 Energy booked in GL to GA only. Energy portion.	78,422	GL 2025, PA reverses 2025	N/A
2023	8	CT 2148, Issue 1327 for prior period corrections -on April 2023 bill, 2022 Energy booked in GL to GA only. Energy portion	75,262	GL 2025, PA reverses 2025	N/A
2023	9	CT 2148, Issue 1327 for prior period corrections -on July 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2020, Energy booked in GL to GA only. Energy portion	(2,894)	GL 2025, PA reverses 2025	N/A
CT 2148, Issue 1327 Total			150,790		
2022	9	CT 2148, Issue 1357 for prior period corrections	(1,232)	GL 2023, PA reverses 2023	N
2023	13	CT 2148, Issue 1357 for prior period corrections	1,232	GL 2023, PA reverses 2022	N/A
2023	12	CT 2148, Issue 1357 for prior period corrections -on July 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2022. Energy portion.	3,065	GL 2025, PA reverses 2025	N/A
CT 2148, Issue 1357 Total			3,065		
2023	15	CT 2148, Issue 1347 for prior period corrections -on April 2023 bill, Adjustment of Class B Global Adjustment due to change in reported embedded generation for April 2023 Energy booked in GL to GA only.	(2,399)	GL 2025, PA reverses 2025	N/A
CT 2148 Total			151,734		

In Note 8 of Reference 3, Orangeville Hydro explained that the credit PA of \$200,868 included in the last approved balance is not to be reversed in EB-2023-0045 as the 2016 adjustment is the reversal to remove prior year end unbilled to actual revenue differences. Additionally, the credit PA of \$351 included in the last approved balance is also not to be reversed in EB-2023-0045 as this adjustment belongs to historical balances.

OEB staff has grouped the PAs in Accounts 1588 and 1589 related to CT 2148 Issues 1347, 1357 and 1307 in the table below.

CT2148	Account 1588 PA	Account 1589 PA	Year Recorded in Account 1588	Year Recorded in Account 1589
Issue 1309	(279)	279	2022	2023
Issue 1347	2,399	(2,399)	2023	2023
Issue 1357	(3,065)	3,065	2022	2023

Question(s):

- a) Please clarify why reversals of 2016 PAs were recorded in 2024, even though Orangeville Hydro confirmed in Note 8 of Reference 3 that these PAs should not be reversed.
- b) Please provide itemized explanations for the PAs reported in 2021 and 2022 but not reported in the OEB-approved 2024 GA Analysis Workform (Reference 3). These PAs are highlighted in Orange in OEB staff’s summary tables.
- c) Please confirm the dollar amount of the 2021 CT 148 true-up PA as the reversal PA reported in 2024 (PA item #6) does not fully back out the PAs reported in 2021(2021 PA item #1 and #4).
- d) Please provide Orangeville Hydro’s view on whether the 2023 PAs related to “CT 2148 Issue 1327” for 2020, 2021 and 2022 result in a rates retroactivity issue. If so, please provide comments on the four factors outlined in the OEB’s retroactivity letter (as explained in OEB Staff-8).
- e) Please explain why the PAs related to CT 2148 Issues 1309 and 1357 were recorded in Account 1588 in 2022, while the corresponding PAs were recorded in Account 1589 in 2023.
- f) Please provide an updated Commodity Accounts Analysis Workform, if applicable.

OEB Staff-12

Ref. 1: 2026 Commodity Accounts Analysis Workform, Principal Adjustments Tab

Ref. 2: 2026 Commodity Accounts Analysis Workform, GA 2024 Tab

Ref. 3: 2026 Commodity Accounts Analysis Workform, GA 2023 Tab

Preamble:

OEB staff has outlined the reporting differences between the 2024 PAs reported in Account 1589 between References 1 and 2 in the table below.

Principal Adjustments	Amount Reported in Ref. 1	Amount Reported in Ref. 2	Variances
Remove FY2020 CT 148 TU booked in 2024 GL	605,187	605,187	-
FY 2020 CT 148 in 2024 GL	(304,017)	(304,017)	-
FY 2021 CT 148 in 2024 GL	317,903	317,903	-
2016 1st GA to final GA	200,868	-	200,868
2016 Difference in GA IESO posted rate and rate paid	351	-	351
CT 148 true-up of GA Charges based on actual Non-RPP volumes	22,402	22,402	-
Total	842,694	641,475	201,219

In Reference 3, Orangeville Hydro reported a reconciling item of \$4,224 for Issue 1327 related to Class B Global Adjustment due to change in reported Class A load for December 2020, noting that this should not be considered as a PA as this is related to 2020 CT 2148. However, OEB staff notes in the same reference, a credit PA of \$2,894 is reported related to the same issue 1327 for the change in reported Class A load.

Question(s):

- a) Please explain the reporting variances noted by OEB staff related to the 2024 PAs.
 - i. Please provide an updated Commodity Accounts Analysis Workform and 2026 Rate Generator Model, if applicable.
- b) Please confirm OEB staff's observation regarding the 2023 reconciling items related to Class B Global Adjustment.
 - i. Please explain why only a portion (\$4,224) of CT 2148 Issue 1327 is recorded as a reconciling item.
- c) Based on the OEB instructions provided for the reconciling items (as explained in OEB Staff-10), please confirm whether any of the reported principal adjustments in Account 1589 should instead be reported as reconciling items.

- i. Please update the 2026 Commodity Accounts Analysis Workform, if applicable.

OEB Staff-13

Ref. 1: Manager's Summary, p. 23

Ref. 2: O. Reg. 153/23

Preamble:

In Reference 1, Orangeville Hydro provided a summary table (Table 21) of 2025 IESO claims.

Table 21 – Summary of 2025 IESO Claims

(78,418)	FY 2021 CT 1142 Payable to IESO - to be claimed in 2025
317,726	FY 2022 CT 1142 Receivable from IESO - to be claimed in 2025
(122,147)	FY 2024 CT 1142 Paid to the IESO - claimed in January and February 2025
117,162	Total

Orangeville Hydro stated that the cause for these claims is due to the Class A customer re-bill. Orangeville Hydro requested an OEB order to grant an exception to the IESO two-year limitation period and interim disposition of its Accounts 1588 and 1589 balances on an interim basis for the period of 2021 to 2024.

According to Reference 3, the provision of the two-year limitation is not applicable to RPP settlements, section 79.16 of the *Ontario Energy Board Act, 1998*.

Question(s):

- a) Please confirm whether Orangeville Hydro's requested OEB order is only subject to the FY 2021 CT 1142 and FY2022 CT 1142-related claims.
 - i. If so, please explain why Orangeville Hydro has not submitted the claims to the IESO, specifically given that the RPP true-up are not subject to the two-year limitation period.
- b) Please provide supporting calculations for the proposed claims, broken down by account and year.
- c) Please clarify whether the claims listed in Table 21 are incorporated in the requested disposition balance of Accounts 1588 and 1589.
 - i. If not, please explain why not.
- d) Please provide a detailed explanation for why Orangeville Hydro requested interim disposition for Accounts 1588 and 1589 up to 2024.

OEB Staff-14

Ref. 1: 2026 IRM Rate Generator Model, Tab 6

Ref. 2: EB-2023-0045, Settlement Proposal, 2024 DVA Continuity Schedule, Tab 6

Preamble:

In Item 3a of Reference 1, Orangeville Hydro reported 4 transition customers during 2021-2024. However, in Item 3a of Reference 2, 8 transition customers were reported for 2021-2022.

Question(s):

- a) Please confirm and explain the reporting variances between Reference 1 and Reference 2 related to the number of transition customers reported for 2021 and 2022.
 - i. Please provide an updated 2026 Rate Generator Model, if applicable.

OEB Staff-15

Ref. 1: 2026 IRM Rate Generator Model, Tab 6.1a

Ref. 2: EB-2023-0045, Settlement Proposal, 2024 DVA Continuity Schedule, Tab 6.1a

Preamble:

In Reference 1, Orangeville Hydro reported non-RPP consumption less WMP consumption of 125,772,959 kWh for 2021. However, in Reference 2, a total non-RPP consumption less WMP consumption of 127,390,642 kWh was reported for 2021.

Question(s):

- a) Please confirm and explain the reporting variances between Reference 1 and Reference 2 related to the non-RPP consumption less WMP consumption reported in Item 3a.
 - i. Please provide an updated 2026 Rate Generator Model and 2026 Commodity Accounts Analysis Workform, if applicable.

OEB Staff-16

Question(s):

- a) Given the amount of reporting inconsistencies identified by OEB staff in the current application, please provide Orangeville Hydro's view on requesting interim disposition of its Group 1 DVA balances as of December 31, 2024.