



February 12, 2026

Registrar
Ontario Energy Board
2300 Yonge Street
Toronto, Ontario M4P 1E4

Dear Mr. Murray, Registrar:

**Re: Orangeville Hydro Limited
Application for 2026 Electricity Distribution Rates – EB-2025-0015
Responses to OEB Staff Interrogatories #2**

Please find enclosed Orangeville Hydro's responses to OEB Staff Interrogatories #2.

An updated excel IRM Rate Generator Model, Commodity Accounts Analysis Workform, and Staff Questions Attachment A file have been included with this submission.

Please contact me if you have any questions on this matter.

Yours truly,

A handwritten signature in black ink that reads "Amy Long".

Amy Long
Chief Financial Officer
Amy.long@orangevillehydro.on.ca
519-942-8000

**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-17

Ref 1: Rate Generator Model, Tab 11 - RTSR – UTRs & Sub-Tx

Preamble:

On January 15, 2026, the OEB published the 2026 Uniform Transmission Rates (UTRs). OEB staff has updated Tab 11 - RTSR – UTRs & Sub-Tx of the Rate Generator Model with the updated UTRs for 2026.

Question(s):

- a) Please verify the update and confirm that all tabs linked to Tab 11 reflect the update correctly.

[Response](#)

Orangeville Hydro confirms the update of Tab 11 - RTSR – UTRs & Sub-Tx of the Rate Generator Model with the updated UTRs for 2026 and confirms that all tabs linked to Tab 11 reflect the update correctly.

OEB Staff-18

Question(s):

- a) Upon completing all the questions below, please file an updated Rate Generator Model, including DVA continuity schedule, and Commodity Accounts Analysis Workform that reflects the responses.

[Response](#)

Orangeville Hydro has filed an updated Rate Generator Model, including DVA continuity schedule, and Commodity Accounts Analysis Workform that reflects the responses to the OEB Staff Interrogatories.

- b) Please provide an explanation if any of the threshold tests are not met in the Commodity Accounts Analysis Workform.

Response

Orangeville Hydro believes that although the overall claim does not meet the threshold test, it is important to dispose of its balances with the customers who contributed to the balances within the variance accounts. As this disposition for Account 1588 and Account 1589 includes several historical years, it would not be prudent to delay disposition for another year.

OEB Staff-19 - Account 1595 (2022)

Ref 1: OEB Staff-7(d)(ii)

Ref 2: EB-2021-0049, Decision and Rate Order, Orangeville Hydro Limited, March 24, 2022, p. 10

Ref 3: Chapter 3 of the Filing Requirements, June 19, 2025, Section 3.2.6.3, p. 15

Preamble:

Per Ref 1, Orangeville Hydro requested disposition of Account 1595 Sub-account 2022.

Per Ref 2 and 3, OEB staff notes that the rate rider of Account 1595 (2022) expired on April 30, 2023 and it would be eligible for disposition in Orangeville Hydro's 2027 rate application in which the account balance, as of December 31, 2025, is to be disposed (two years after the rate riders' expiration has been audited).

Question(s):

- a) Please confirm Orangeville Hydro is not seeking disposition of Account 1595 (2022) in this application.

Response

Orangeville Hydro confirms it is not seeking disposition of Account 1595 (2022) in this application.

OEB Staff-20

Ref 1: Manager's Summary, Section 3.1, p. 5

Ref 2: OEB Staff-7(b)

Preamble:

In Ref 1, Orangeville Hydro is seeking approval of the interim disposition of Account 1588 and 1589 balances for 2021 to 2024.

In Ref 2, Orangeville Hydro confirmed that Account 1588 and 1589 balances were disposed on a final basis to December 31, 2020, and disposed on an interim basis for 2021 and 2022 in its last cost of service application (EB-2023-0045).

Question(s):

- a) Please explain why Orangeville Hydro is seeking interim disposition for a second time for Account 1588 and 1589 balances for the period from 2021 to 2022 in this application. Please provide any precedent cases in which the OEB has approved

such subsequent interim disposition for the same year balances.

Response

Orangeville Hydro is seeking final disposition for Account 1588 and 1589 balances for the period from 2021 to 2022 and interim disposition for Account 1588 and 1589 balances for the period from 2023 to 2024.

- b) Please clarify whether Account 1588 and 1589 balances are to be disposed of on a final basis in this application. If not, please explain why not.

Response

See answer to a) above.

OEB Staff-21

Ref 1: OEB Staff-8

Ref 2: OHL_2026 IRM Rate Model_20260116, Tab 3

Preamble:

Per Ref 1, OEB staff notes discrepancies between the previously approved 2021 and 2022 balances for Accounts 1588 and 1589 which are due to the revised principal adjustments reported in this application:

Account 1588	2022 Closing Principal
2024 Continuity Schedule - a	\$277,575
2026 Continuity Schedule - b	\$64,150
Variance (b-a)	(\$213,425)
Account 1589	2022 Closing Principal
2024 Continuity Schedule - c	\$623
2026 Continuity Schedule - d	\$28,746
Variance (d-c)	\$28,123

OEB staff notes that Account 1588's 2022 balance plus interest was included in the derivation of 2022 DVA rate riders and Account 1589's 2022 balance plus interest was used in deriving the 2022 GA rate riders in Orangeville Hydro's 2024 cost of service application.¹

Per Ref 2, for Accounts 1588 and 1589, OEB staff notes the interest balance for 2021 and 2022 were not updated based on the revised principal balances in these two accounts.

Question(s):

- a) Please confirm that the revised 2022 closing balances for Accounts 1588 and 1589 (i.e., a debit of \$64,150 for Account 1588 and a debit of \$28,746 for Account 1589) are the correct balances as of 2022 year end for these two accounts.

Response

Orangeville Hydro confirms that the revised 2022 closing balance for Accounts 1588 of \$64,150 and 1589 of \$28,746 are the correct principal balances as per the 2022 continuity schedule in the 2026 Rate Generator Model.

- b) Please clarify the following for 2022 principal balances:
 - i. For Account 1588, the correct principal balance sought for disposition as of December 31, 2022 should be a debit of \$64,150, however a debit of \$277,575 was actually disposed of.

Response

The December 31, 2022 balance in Account 1588 is a debit of \$64,150 in this 2026 IRM EB-2025-0015. The December 31, 2022 balance of debit \$277,575 was actually disposed of in EB-2023-0045.

- ii. If (i) is confirmed, for Account 1588, please confirm that Orangeville Hydro is requesting to refund to customers \$213,425 for the revised 2022 balance in this application.

Response

Orangeville Hydro confirms that we are requesting to refund to customers \$213,425 for the revised 2022 Account 1588 balance in this application.

- iii. If (i) is not confirmed, please explain why not and provide the correct balance of as December 31, 2022, for Account 1588.

Response

Not applicable.

- iv. For Account 1589, the correct principal balance sought for disposition as of December 31, 2022 should be a debit of \$28,746, however a debit of \$623 was actually disposed of.

Response

The December 31, 2022 balance in Account 1589 is a debit of \$28,746 in this 2026 IRM EB-2025-0015. The December 31, 2022 balance of debit \$623 was actually disposed of in EB-2023-0045.

- v. If (iv) is confirmed, for Account 1589, please confirm Orangeville Hydro is requesting to collect from customers a debit of \$28,123 for the revised 2022 balance in this application.

Response

Orangeville Hydro confirms that we are requesting to collect from customers \$28,723 for the revised Account 1589 2022 balance in this application.

- vi. If (iv) is not confirmed, please explain why not and provide the correct balance of as December 31, 2022, for Account 1589.

Response

Not applicable.

- c) For Accounts 1588 and 1589, please update the interest balances for 2021 and 2022 based on the revised principal balances.

Response

Orangeville Hydro has updated the interest balances for 2021 to 2024 based on the revised principal balances.

OEB Staff-22 - (2023) Account 1588 Reasonability

Ref 1: 2026 Commodity Accounts Analysis Workform_20260116, Tab Account 1588

Preamble:

Per Ref 1, Orangeville Hydro states that it has filed a notice of disagreement and three IESO customer relations support tickets regarding the AQEW in August 2023. It also states that Account 1588, as a percentage of Account 4705, would be -0.9% for 2023 and would be within the +/- 1% threshold if it had been charged correctly.

Question(s):

- a) When did Orangeville Hydro file the above-mentioned notice of disagreement

and support tickets with the IESO?

Response

Orangeville Hydro's meter service provider (MSP) filed NOD-020483 with the IESO on September 21, 2023 on our behalf, as the IESO AQEW was lower than expected. Support ticket #3556 was filed on December 3, 2023 asking the IESO to charge us the CT148 GA dollars involved with the correct AQEW. Support ticket #5866 was filed on March 6, 2024 asking for STPP, STPF and RCSS statements related to August 2023. Support ticket #6208 was filed on May 30, 2024 asking for all statements again, and they were supplied.

- b) Please confirm whether the above issue has been resolved by the IESO?
 - i. If yes, when was it resolved? What was the outcome of the resolution?

Response

The above issue has not been resolved by the IESO.

- ii. If not, please explain why not and provide any update on the status of this issue, if available.

Response

The IESO was alerted to this issue by Orangeville Hydro on support ticket #5866. We monitored all of the RCSS statements, the last being the January 2025 R6 on the February 2025, and it does not seem to have been resolved.

We looked at all of the RCSS invoices for August 2023 and did not see any noticeable difference in the dollars of CT 148.

Charge Type 148-August 2023	(1,174,304.10)
STPF	(1,183,492.24)
September 2023 R1	(1,178,446.78)
October 2023 R2	(1,178,551.54)
January 2024 R3	(1,173,545.38)
April 2024 R4	(1,173,731.14)
July 2024 R5	(1,172,769.71)
Jan 2025 R6	(1,179,345.03)

We finally let the tickets close with the IESO. This is a reconciling item, as the IESO has gone to R6 without charging us for the AQEW for August 31, 2023.

- c) Please confirm whether this issue has an impact on the December 2022 balances for Account 1588 or if it only impacted 2023 onwards?

Response

This issue has an impact on Account 1588 in 2023 only. It has no impact on the December 2022 balance for Account 1588.

OEB Staff-23 - Outstanding Principal Adjustments (PA)

Ref 1: Orangeville Hydro’s 2024 Cost of Service application, [OHL 2024 GA Analysis Workform 20240313](#), GA2021, Item 6

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, GA2021, Item 3a

Ref 3: Orangeville Hydro’s 2024 Cost of Service application, [OHL 2024 GA Analysis Workform 20240313](#), Principal Adjustments, Cell V148

Ref 4: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Preamble:

OEB staff notes the following two 2021 principal adjustments have not been reversed in this application.

(\$97,613) – Account 1589				
Source	Item #	Description	Explanation	PA
Ref 1	6	Customers moved from non-RPP to RPP		Yes
Ref 2	3a	Significant prior period billing adjustments recorded in current year	2021 Billing corrections relating to customer changing from non-RPP to RPP for period of Feb 2020 to Dec 2020.	No. If booked as a PA, this will never reverse. This is an explanation only.
\$42,385 – Account 1588				
Source	Item #	Description	Explanation	PA
Ref 3		Underbilled customer due to wrong meter multiplier		Yes, recorded in GL2023
Ref 4		N/A	N/A	N/A

Question(s):

- a) For the Account 1589 principal adjustment: (\$97,613)
 - i. Please confirm this amount was included in the Account 1589 balance as of December 2021 and was disposed of in Orangeville Hydro’s last cost of service.

Response

The Account 1589 principal adjustment (\$97,613) in Ref 1, Item# 6 was included in the Account 1589 balance as of December 2021 and was interim disposed of in EB-2023-0045.

- ii. Please confirm whether the December 2020 balance disposed of on a final basis in the last cost of service was correct since this principal adjustment is related to Y2020.

Response

The billing corrections relating to the customer changing from non-RPP to RPP for period of Feb 2020 to Dec 2020 occurred in the 2021 GL. They were never included in the 2020 GL. Therefore, the December 2020 balance disposed of on a final basis in the last cost of service was correct.

- iii. Please explain why this principal adjustment has different descriptions between the last cost of service (Ref 1) and this application (Ref 2).

Response

Orangeville Hydro endeavored to provide a more detailed explanation, which is why the description changed from “Customers moved from non-RPP to RPP” to “2021 Billing corrections relating to customer changing from non-RPP to RPP for period of Feb 2020 to Dec 2020”.

- iv. Please explain why this amount was included and recorded as a 2021 principal adjustment, however it was not reversed in the following years in this application.

Response

This amount was included and recorded as a 2021 principal adjustment in EB-2023-0045.

The amount was a reconciling item only and not a PA in EB-2025-0015. This amount is in Orangeville Hydro’s 2021 GL but needs to be excluded for the purpose of the comparison to the Total expected GA variance calculated in Note 4 of the Commodity Accounts Analysis Workform.

- v. If (i) is not confirmed, please explain why not.

Response

See response to iv. above.

- b) For the Account 1588 principal adjustment: \$42,385
 - i. Please confirm this amount was included in the Account 1588 balance as of December 2021 and was disposed of in Orangeville Hydro’s last cost of service.

Response

The Account 1588 principal adjustment \$42,385 in Ref 3 was included in the Account 1588 balance as of December 2021 and was interim disposed of in EB-2023-0045.

- ii. Please explain why this principal adjustment is not reversed in 2023 while it was recorded in GL 2023 per Ref 3.

Response

This adjustment of \$42,385 in Ref 3 related to the Class A customer re-bill. In EB-2023-0045, the PA was recorded as a debit incorrectly. We had indicated that it was in the GL in 2023, but in fact, it was in the GL in 2022.

In EB-2025-0015, this amount for Class A customer 2021 Energy re-bill in 2022 was re-calculated with the correct sign as a PA of (\$42,363) for 2021 and reverses as a PA of \$42,363 in 2022, as it was recorded in the 2022 GL.

- iii. If (i) is not confirmed, please explain why not.

Response

See explanation to ii. above.

OEB Staff-24 - 2016 Principal Adjustments (OEB Inspection)

Ref 1: OEB Staff-11(a)

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments, Cells J140 & J141

Preamble:

In Ref 1, Orangeville Hydro states that the results of the OEB inspection indicated incorrectly that the 2016 principal adjustments should not be reversed.

In Ref 2, OEB staff notes that Orangeville Hydro reversed the 2016 principal adjustments (i.e., \$200,868 and \$351) in 2024. Both adjustments are reproduced below from the Commodity Accounts Analysis Workform:

Adjustment Description	Amount	Year Recorded in GL
2016 1st GA to final GA	200,868	Never in GL, reversal of 2016 PA
2016 Difference in GA IESO posted rate and rate paid	351	Never in GL, reversal of 2016 PA

Question(s):

- a) Please provide details for Orangeville Hydro's statement regarding the incorrect result of the OEB inspection.

Response

In the 2026 Commodity Accounts Workform instructions, on page 8, "Distributors are reminded to reverse principal adjustments from the prior year in the current year's Workform on a timely basis". The OEB inspection that took place for the years of 2017-2020 did not identify that these PAs should be reversed, therefore Account 1588 and Account 1589 in the DVA Continuity remained with an incorrect balance, as these amounts were entered as a PA and never reversed.

- b) Please clarify the following:
- i. Whether the above two principal adjustments were included in the 2020 disposed balances of Accounts 1588 and 1589.

Response

The original 2016 PAs were included in the 2020 disposed balances of Accounts 1588 and 1589. The above reversal of 2016 PAs were not included in the 2020 disposed balances of Accounts 1588 and 1589.

- ii. Whether the above two principal adjustments were recorded in GL as of 2020 year end.

Response

The 2016 principal adjustments were not recorded in the GL, and the 2016 reversal PAs were not recorded in the GL.

- iii. If the above two principal adjustments were included in the 2020 disposed balances but not in the GL as of 2020, did Orangeville Hydro record these two adjustments in the 2024 GL and then record the reversal of these two adjustments as principal adjustments to: (1) catch up the adjustments in the GL; (2) net out the impact on the 2024 balance of Account 1588?

Response

Orangeville Hydro did not record these two adjustments in the 2024 GL and we did not record the reversal of these two adjustments as principal adjustments. We included these two amounts as Principal adjustments in Note 8, but excluded them from Note 5 of the GA 2024 tab, as they should have no impact on the 2024 GL balances for Account 1589.

- c) Please confirm that this incorrectness does not impact the 2020 balances that were disposed on a final basis in a previous Decision and Order. Please provide details if not confirmed.

Response

Unfortunately, because these PAs were not reversed, it does impact the 2020 balances that were disposed on a final basis in a previous Decision and Order. We agree that these principal adjustments should have reversed in 2017 in a timely manner. Orangeville Hydro believes it should be kept whole by the 2016 reversal Principal Adjustments in the 2024 Principal Adjustments tab of the 2026 Commodity Accounts Analysis Workform.

OEB Staff-25 - Column “Year Recorded in GL” in Note 9

Ref 1: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Preamble:

Column “Year Recorded in GL” in Note 9 is to indicate the year in which the principal adjustment was **recorded** in the GL. Then this amount will be reversed in that year when it was recorded in the GL. The principal adjustment is recorded in the period/year which it belongs to and is reversed in the year the amount was actually recorded in the GL.

OEB staff notes that Orangeville Hydro indicates “GL 2025, PA reverses 2025”, “GL 2022, PA reverses 2020”. OEB staff also notes that certain principal adjustments recorded in 2023 in Ref 1 do not belong to FY2023.

Question(s):

- a) Please state Orangeville Hydro’s understanding of how a utility is to fill in Column “Year Recorded in GL” in Note 9.

Response

It is our understanding that a utility is to fill in Column “Year Recorded in GL” in Note 9 with the year it was recorded in the GL, “2025”. Due to the number of years involved, and to make sure that all PA’s included were being reversed in a later year, Orangeville Hydro opted to use a more comprehensive terminology “GL 2025, PA reverses 2025”.

- b) For all the principal adjustments indicated in “GL 2025, PA reverses 2025” in Ref 1, please confirm whether it means the amount was recorded in GL 2025 and was also reversed in 2025?

Response

We confirm that “GL 2025, PA reverses 2025” means that we recorded individual PAs

in the 2025 GL and the individual PAs will reverse in the 2025 DVA continuity schedule and in the Commodity Accounts Analysis Workform in our 2027 IRM application. Orangeville Hydro has tried to be clearer, and amended the description to become “GL 2025, PA reverses in 2025”.

- i. If the response to (a) indicates Orangeville Hydro’s understanding aligns with the preamble, please confirm all the principal adjustments with “GL 2025, PA reverses 2025” will show a reversal amount in the Tab “principal adjustment” section “Reversals of prior year principal adjustment” of 2025 in the Commodity Analysis Workform for Orangeville Hydro’s 2027 rate application.

Response

Orangeville Hydro confirms that all the principal adjustments with “GL 2025, PA reverses in 2025” will show a reversal amount in the Tab “principal adjustment” section “Reversals of prior year principal adjustment” of 2025 in the Commodity Analysis Workform for Orangeville Hydro’s 2027 rate application.

- ii. If the response to (a) does not indicate Orangeville Hydro’s understanding aligns with the preamble, please explain what “GL 2025, PA reverses 2025” means.

Response

Not applicable.

- c) Using the same logic in (b) above, for the principal adjustments indicated “GL 2022, PA reverses 2020”, please confirm whether it means the amount was recorded in GL 2022 and was reversed in 2020?

Response

Orangeville Hydro does not confirm this statement.

- i. If (c) is confirmed, please explain why the amount was recorded in GL 2022, but was reversed in 2020?

Response

Not applicable.

- iii. If (c) is not confirmed, please explain what does “GL 2022, PA reverses 2020” mean.

Response

We confirm that for the PAs indicated “GL 2022, PA reverses 2020”, the 2020 PA amount was recorded in the 2022 GL. *The 2022 PA is the reversal of the 2020 PA*

amount. Orangeville Hydro has tried to be clearer, and amended the description to become “GL 2022, PA reverses 2020 PA”.

- iv. If (c) is not confirmed, please explain the contradiction to the logic used in (b) if (b) is confirmed.

Response

Orangeville Hydro has opted to use a more comprehensive terminology in both cases in order to eliminate the confusion and perceived contradiction.

- d) Please ensure the answers to (b) and (c) above follows the same logic.

Response

Please see response to c) iv. above.

- e) Please update Column “Year Recorded in GL” in Note 9 in Ref 1 if it is applicable.

Response

Orangeville Hydro has updated the descriptions in the Column “Year Recorded in GL” in Note 9 to be more clear and concise.

- f) Please re-submit Ref 1 and confirm all the principal adjustments are recorded in the correct period/year for which they belong to.

Response

Orangeville Hydro has re-submitted OHL 2026 Commodity Accounts Analysis Workform_20260212 and confirms all the principal adjustments are recorded in the correct period/year for which they belong to.

- g) Please update the December 2022 balance for Account 1588 and 1589 in the DVA continuity schedule after addressing all the questions above if it is applicable.

Response

There has been no change to the December 2022 principal balance for Account 1588 and 1589 in the DVA continuity schedule.

OEB Staff-26

Ref 1: OEB Staff-9(c)(i)

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal
Adjustments

Preamble:

In Ref 1, Orangeville Hydro states:

“The amount of \$286,671 which related to FY 2022 was paid to the IESO in February 2023. The amount of \$286,671 was accrued in the 2022 GL (correction) and reversed in the 2023 GL (correction). The payment made to the IESO in 2023 was offset by the reversal of the accrual. The purpose of this PA is to reverse the amount in the 2022 GL relating to FY 2022. This GL entry will be done in 2025, and so the PA will reverse in 2025”

Question(s):

- a) Please confirm that (\$286,671) was the principal adjustment in GL 2022 and was actually recorded in GL 2025. Therefore, in 2025, this amount was reversed and will show as \$286,671 in section “Reversals of prior year principal adjustment” of 2025 in Commodity Accounts Analysis Workform for Orangeville Hydro’s 2027 rate application.

Response

Orangeville Hydro confirms that (\$286,671) was the principal adjustment in GL 2022 and was actually recorded in GL 2025. Therefore, in 2025, this amount was reversed and will show as \$286,671 in section “Reversals of prior year principal adjustment” of 2025 in Commodity Accounts Analysis Workform for Orangeville Hydro’s 2027 rate application.

- i. Please confirm Orangeville Hydro understands the logic above.

Response

Orangeville Hydro confirms and understands the logic above.

- b) Per Ref 1, please answer the following questions:
 - i. Was the amount of \$286,671 actually accrued in GL 2022? Did the GL 2022 include this amount?

Response

Yes, an accrual amount of debit \$286,671 was accrued in GL 2022. The amount was included in the 2022 GL.

- ii. If yes to (i), why is this amount recorded as 2022 principal adjustment if it was

included in GL 2022?

Response

A 2022 PA credit of (286,671) was needed to negate the initial accrual of +\$286,671 in the 2022 GL.

- iii. If no to (i), in which year was this amount recorded in GL?

Response

Not applicable.

- iv. Please explain what does “correction” mean in “*The amount of \$286,671 was accrued in the 2022 GL (correction) and reversed in the 2023 GL (correction)*” in Ref 1?

Response

The amount of \$286,671 was accrued in the 2022 GL and reversed in the 2023 GL. The \$286,671 had to be corrected (meaning of correction up above) to the 2026 IRM FY 2022 CT 1142 TU of (\$31,056) in the 2022 Principal adjustments tab. This correction needed for the 2022 GL is the reason for the credit of \$286,671 2022 PA. The credit of \$286,671 will be booked in the 2025 GL. The 2027 rate application will show a 2025 debit PA of \$286,671 in the reversals section.

- v. Based on (iv), please explain why Orangeville Hydro states the amount was reversed in 2023, however there is no reversal of \$286,671 in Ref 2 (cell V102).

Response

The amount of \$286,671 was accrued in the 2022 GL and reversed in the 2023 GL. The amount was paid by Orangeville Hydro on the February 2023 IESO invoice. The 2023 GL net effect for Account 1588 is \$0, as illustrated in c) below. No reversal of the (\$286,671) in Ref 2 is required for the 2023 year.

- vi. Please explain how the payment made to the IESO in 2023 was offset by the reversal of the accrual?

Response

See response to v.

c) Please provide detailed journal entries to demonstrate the flow of this amount recorded in Account 1588.

Response

2022 Initial Accrual

Dr. 1588 Energy \$286,671
Cr. 2220 Accrued Liabilities (\$286,671)
2022 Balance in Account 1588 = \$286,671

2023 Reversal of Accrual

Cr. 1588 Energy (\$286,671)
Dr. 2220 Accrued Liabilities \$286,671

2023 Payment to IESO

Dr. 1588 Energy \$286,671
Cr. 2200 Accounts Payable (\$286,671)

2023 Balance in Account 1588 = \$0

d) Please confirm the following GL entry has been done in 2025 and will show in the Commodity Accounts Analysis Workform for Orangeville Hydro’s 2027 rate application.

Note 8			
	Adjustment Description	Amount	To be reversed
#1	CT 1142/142 true-up based on actuals (2022)	(286,671)	yes
Note 9			
2025	Reversals of prior year principal adjustments	Amount	Year Recorded in GL
#2	Reversal of CT 1142/142 true-up based on actuals	286,671	2025

Response

Orangeville Hydro confirms the above GL entry has been done in 2025 and will show in the Commodity Accounts Analysis Workform for Orangeville Hydro's 2027 rate application in the reversals section.

- e) Please confirm the same logic in (c) will apply to all the principal adjustments indicated in "GL 2025, PA reverses 2025" in Ref 2 in this application.

Response

Orangeville Hydro confirms the same logic in (c) will apply to all the principal adjustments indicated in "GL 2025, PA reverses 2025" in Ref 2 in this application.

OEB Staff-27

Ref 1: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Question(s):

- a) Please refer to the Excel worksheet named Orangeville Hydro Staff Questions Attachment A and provide responses to all the questions listed in Column L and Column X, related to the yellow highlighted amounts.

Response

Orangeville Hydro has provided responses to all the questions listed in Column L and Column X, related to the yellow highlighted amounts in the Excel worksheet named Orangeville Hydro Staff Questions Attachment A_OHL Response 20260212.

OEB Staff-28

Ref 1: OEB Staff-9(f)

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Question(s):

- a) Please fill in the following table compiled by OEB staff to summarize all the issues:

IESO Bill	Fiscal year related	Amount	Issue #	Explanation

Response

Please see the completed table below.

IESO Bill	Fiscal Year related	Amount	Issue #	Explanation	1589 PA	PA Year	Item #	1588 PA	PA Year	Item #
Jul-22	2021	7,665	1233	Issue 1233, Adjustment of Class B Global Adjustment due to change in reported Class A load for July 2021	(7,665)	2021	7			
			1233		7,665	2022	7			
Apr-23	2021	(7,676)	1233	Reversal of Issue 1233, Adjustment of Class B Global Adjustment due to change in reported Class A load for July 2021	7,676	2021	8			
			1233		(7,676)	2023	14			
Apr-23	2020	4,224	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2020	(1,330)		9	(2,894)	2023	9
			1327		1,330	2023				
			1327		2,894	2023				
			1327		(1,330)	s/b 2020				

Orangeville Hydro Limited
OEB Staff Interrogatories
EB-2025-0015

IESO Bill	Fiscal Year related	Amount	Issue #	Explanation	1589 PA	PA Year	Item #	1588 PA	PA Year	Item #
Apr-23	2021	9,198	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for January 2021	(2,896)			(6,302)		
Apr-23	2021	5,656	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for February 2021	(1,813)			(3,842)		
Apr-23	2021	11,659	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for March 2021	(4,066)			(7,593)		
Apr-23	2021	13,171	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for April 2021	(4,601)			(8,570)		
Apr-23	2021	12,330	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for May 2021	(4,113)			(8,217)		
Apr-23	2021	10,021	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for June 2021	(3,256)			(6,765)		
Apr-23	2021	17,011	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for July 2021	(5,521)			(11,490)		
Apr-23	2021	5,621	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for August 2021	(1,736)			(3,886)		
Apr-23	2021	8,549	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for September 2021	(3,132)			(5,417)		
Apr-23	2021	7,075	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for October 2021	(2,540)			(4,535)		
Apr-23	2021	9,447	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for November 2021	(3,226)			(6,221)		
Apr-23	2021	8,278	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2021	(2,693)			(5,585)		
		<u>122,229</u>			<u>(39,594)</u>	2021	6	<u>(78,422)</u>	2021	6
					39,594	2023	3			
					78,422	2023	7			
Apr-23	2022	7,571	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for January 2022	(2,281)			(5,291)		
Apr-23	2022	8,781	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for February 2022	(2,695)			(6,087)		
Apr-23	2022	11,373	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for March 2022	(3,793)			(7,580)		
Apr-23	2022	15,313	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for April 2022	(5,247)			(10,066)		
Apr-23	2022	16,130	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for May 2022	(5,572)			(10,558)		
Apr-23	2022	14,138	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for June 2022	(4,784)			(9,354)		
Apr-23	2022	6,987	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for July 2022	(2,056)			(4,931)		
Apr-23	2022	929	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for August 2022	(277)			(651)		
Apr-23	2022	6,085	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for September 2022	(2,001)			(4,084)		
Apr-23	2022	11,051	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for October 2022	(3,745)			(7,306)		
Apr-23	2022	13,680	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for November 2022	(4,325)			(9,356)		
		<u>112,038</u>	1327		<u>(36,776)</u>	2022	5	<u>(75,262)</u>	2022	5
			1327		36,776	2023	4			
			1327		75,262	2023	7			

IESO Bill	Fiscal Year related	Amount	Issue #	Explanation	1589 PA	PA Year	Item #	1588 PA	PA Year	Item #
Apr-23	2022	8,424	1327	Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2022	8,424	2022	11			
			1327		(8,424)	2023	6			
Jul-23	2022	(8,424)	1327	Reversal of Issue 1327, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2022	(8,424)	2022	6			
			1327		8,424	2023	5			
Feb-23	2022	421	1309	Issue 1309, Adjustment of Class B Global Adjustment due to change in reported embedded generation for October 2022	(143)	2022	8	(279)	2022	8
			1309		279	2023	11			
			1309		143	2023	10			
Jul-23	2022	4,297	1357	Issue 1357, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2022	(1,232)	2022	9	(3,065)	2022	9
			1357		1,232	2023	13			
			1357		3,065	2023	12			
Jun-23	2023	(3,650)	1347	Issue 1347, Adjustment of Class B Global Adjustment due to change in reported embedded generation for April 2023	(2,399)	2023	15	2399	2023	15

b) Please reconcile (a) with Orangeville Hydro Staff Questions Attachment A in OEB Staff-27.

Response

Please refer to the following columns in response to a). The Item # reconciles to the Item # in Orangeville Hydro Staff Questions Attachment A in OEB Staff-27.

1589 PA	PA Year	Item #	1588 PA	PA Year	Item #
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- c) Orangeville Hydro states that it did not accrue a post-claim in 2022 since the books were closed.
- i. Please explain what all the yellow highlighted principal adjustments indicated in Orangeville Hydro Staff Questions Attachment A represent.

Response

Orangeville Hydro has explained what all the yellow highlighted principal adjustments indicated in Orangeville Hydro Staff Questions Attachment A represent, in the file itself.

- ii. For those 2021 and 2022 principal adjustments with “GL 2025, PA reverses 2025”, are these adjustments not accrual/reversal based on the IESO post-claim? Please explain.

Response

For those 2021 and 2022 principal adjustments with “GL 2025, PA reverses 2025”, only

CT1142 and CT2148 PA adjustments are accrual/reversal based on the IESO post-claims. CT148 PA adjustments are prorated into RPP and Non-RPP portions of GA and reflected in the respective commodity variance Accounts 1588 and 1589 in 2021 and 2022 and are not accrual/reversal based on the IESO post-claims.

- d) Please confirm whether Orangeville Hydro has recorded all the adjustments resulting from the IESO post-claims in Ref 2.

Response

Yes, Orangeville Hydro has recorded all the adjustments resulting from the IESO post-claims in Ref 2.

OEB Staff-29

Ref 1: OHL 2026 Commodity Accounts Analysis Workform_20260116, GA 2023, Note 5, Item 13, 14, and 20

Question(s):

- a) For Item 13 (i.e., \$4,224), it is a principal adjustment related to December 2020.
- i. Please explain why this amount is included in the GA 2023 reasonability test.

Response

When this billing correction took place, the full \$4,224 was posted only to GA Account 1589 in 2023 GL. It was later determined that this amount should be split between RPP and Non-RPP.

The purpose of the GA 2023 reconciling items 13 and 14 in Note 5 is to take out any balances in the account 1589 in 2023 GL that belong to other fiscal years. Orangeville Hydro has corrected the two following amounts in the GA 2023 tab:

- Item 13 to \$1,330 which is Issue 1327 on July 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2020, GA portion
- Item 14 to \$2,894 which is Issue 1327 on July 2023 bill, Adjustment of Class B Global Adjustment due to change in reported Class A load for December 2020, Energy portion.

Item 13, which is now \$1,330, is included in the GA 2023 reasonability test as a reconciling item, and not as a principal adjustment, as it belongs to FY 2020.

- ii. Please confirm whether this principal adjustment was included in the December 2020 balance which was disposed of on a final basis in Orangeville Hydro's last cost of service.

Response

No, this \$1,330 balance was not included in the Account 1589 GA December 2020 balance which was disposed of on a final basis in Orangeville Hydro's last Cost of Service. If 2020 has not yet been disposed of on a final basis, Orangeville Hydro would have included this amount as an Account 1589 PA in 2020 and reversed the PA in 2023.

- iii. If no to (ii), please confirm whether the December 2020 balance was incorrect since it is missing this principal adjustment.

Response

Orangeville Hydro confirms that the December 2020 balance was incorrect as it was missing this (\$1,330) principal adjustment (posted in 2023 GL). Please note that this amount is immaterial to the overall 2020 Account 1589 balance.

- iv. If (iii) is not confirmed, please explain why not.

Response

Not applicable.

- v. Please explain why this amount is not a principal adjustment in this application.

Response

This amount is not a principal adjustment in this application, as it would never reverse.

- b) For Item 14 (i.e., \$2,894), it is a principal adjustment related to December 2020.
 - i. Please explain why this amount is included in the GA 2023 reasonability test.

Response

When this billing correction took place, the full \$4,224 was posted only to GA Account 1589. It was later determined that this amount should be split between RPP and Non-RPP.

Item 14 is the Energy portion of the total \$4,224 from a) related to December 2020. The revised amount of +\$2,894 in Account 1589 and -\$2,894 in Account 1588 is to transfer the RPP portion from 1589 to 1588. This correction will be posted in the GL in 2025. The 2027 rate application will show a reversal PA in the 2025 reversals section.

- ii. Please confirm whether this principal adjustment was included in the December 2020 balance which was disposed of on a final basis in Orangeville Hydro's last cost of service.

Response

In Account 1589 GA, this \$2,894 principal adjustment would never have been included in the December 2020 balance, which was disposed of on a final basis in Orangeville Hydro's last Cost of Service, as this relates to the Energy portion of the \$4,224 total.

In Account 1588 Energy, the (\$2,894) principal adjustment was not included in the Account 1588 Energy December 2020 balance which was disposed of on a final basis in Orangeville Hydro's last Cost of Service. If 2020 has not yet been disposed of on a final basis, Orangeville Hydro would have included this amount as an Account 1588 PA in 2020 and reversed the PA in 2025.

- iii. If no to (ii), please confirm whether the December 2020 balance was incorrect since it is missing this principal adjustment.

Response

Orangeville Hydro confirms that the Account 1588 Energy December 2020 balance was incorrect as it was missing the (\$2,894) principal adjustment (posted in 2025 GL). Please note that this amount is immaterial to the overall 2020 Account 1588 balance.

- iv. If (iii) is not confirmed, please explain why not.

Response

Not applicable.

- c) For Item 20 (i.e., \$14,519), please explain why it is not a principal adjustment in this application.

Response

Item 20 is linked to the notice of disagreement filed with the IESO regarding the AQEW in August 2023 (see OEB Staff-10 and OEB-Staff-22). It represents the non-RPP portion. This is a reconciling item, as the IESO has gone to R6 without charging us for the AQEW for August 31, 2023.

OEB Staff-30

Question(s):

- a) Please confirm whether there are any outstanding unsettled IESO post-claims related to previous periods?

Response

There are no outstanding unsettled IESO post-claims related to previous periods at this time. Unfortunately, other factors may come to light at a future time. Orangeville Hydro

could not have predicted that in December 2022, we would be re-billing a Class A customer for the prior 24 months.

- i. If confirmed, please provide details of these unsettled adjustments.

Response

Please see response above.

- b) Please confirm whether the IESO has accepted all the claims related to the previous periods submitted by Orangeville Hydro? If so, please provide details.

Response

Orangeville Hydro confirms that the IESO has accepted all the claims related to the previous periods submitted by Orangeville Hydro.

OEB Staff-31 - IESO Two-year Limitation

Ref 1: [IESO letter October 27, 2025](#)

Ref 2: OEB Staff-13

Preamble:

In E.L.K Energy's 2025 IRM application,² the IESO filed a letter (Ref 1) describing how it applies the two-year limitation period ("Limitation Period").

Per Ref 2, Orangeville Hydro confirms that it requests an OEB order to grant an exception to the IESO two-year limitation period was only subject to the FY 2021 CT1142 and FY 2022 CT1142 related claims. It submitted the claims to the IESO in January 2026 (December 2025 submission).

Orangeville Hydro stated in its response to OEB staff interrogatories that "Orangeville Hydro confirms that the claims listed in Table 21 are incorporated in the requested disposition balance of Accounts 1588 and 1589" and these claims are for Class A customer rebills.

Question(s):

- a) Please confirm that the Limitation Period does not apply to CT1142 RPP settlements so that the order from the OEB is not needed.

Response

We confirm that an OEB order is not required, as the limitation does not apply to CT1142 RPP settlements.

- b) Please provide the status of the claims for the CT1142 settlement adjustments. Please confirm that these claims have been prorated into RPP and Non-RPP portions of GA and reflected in the respective commodity variance Accounts 1588 and 1589 in 2021 and 2022.

Response

The claims for the CT1142 settlement adjustments have been submitted and paid on the January 2026 IESO bill which is based on December 2025 submission. We do not confirm that these CT1142 claims have been prorated into RPP and Non-RPP portions of GA and reflected in the respective commodity variance Accounts 1588 and 1589 in 2021 and 2022.

We do confirm that these CT1142 claims have been reflected in commodity variance Account 1588 only as PA's in 2021 and 2022. These PA's will be booked (accrued) in the 2025 GL. In 2025, the 2021 and 2022 PA's will reverse to offset the IESO claims accrued in the 2025 GL. The 2027 rate application will show a reversal PA in the 2025 reversals section.