

## Questions in relation to GA Analysis Work Form

- The total metered kWh, RPP and Non-RPP data entered in Note 2 Consumption table does not match the Lakefront's 2016 RRR data – RRR 2.1.5.4. Please provide explanation for the discrepancies.

Note 2	Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)		
Year		2016	
Total Metered excluding WMP	C = A+B	187,590,005	kWh
RPP	A	103,486,539	kWh
Non RPP	B = D+E	84,103,466	kWh
Non-RPP Class A	D	-	kWh
Non-RPP Class B*	E	84,103,466	kWh

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Met Whc P
RESIDENTIAL SERVICE CLASSIFICATION	kWh	72,513,063	0	3,670,368	0	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	31,677,494	0	4,984,150	0	
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kW	115,497,447	322,074	108,146,304	283,594	
GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	16,025,324	37,793	16,025,324	37,793	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	611,896	0	53,380	0	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	45,673	127	4,831	13	
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,080,613	2,923	1,080,613	2,922	
<b>Total</b>		<b>237,451,511</b>	<b>362,917</b>	<b>133,964,971</b>	<b>324,322</b>	

- As indicated in Note 3 of the work form, Lakefront's billing cycle is on a calendar month basis, and consumption for each billing cycle is billed in the subsequent month (ie. The amount that is billed in February is the unbilled for January.)
  - Please confirm that the Non-RPP Class B kWh amounts entered in column F below represent the kWh that was billed in each Month.
  - Please enter the unbilled kWh for previous month and current month in column G and H.
  - After the table is updated, please calculate the value of "F59/D26" in the work form and compare this value to the total loss factor of Lakefront, 1.0441. If there is a significant difference, please provide explanation.

Note 4 Analysis of Expected GA Amount			
Year		2016	
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)
	F	G	H
January	10,050,369		
February	10,167,006		
March	10,352,938		
April	10,602,533		
May	11,245,025		
June	9,807,863		
July	8,938,620		
August	9,936,377		
September	10,221,121		
October	10,066,169		
November	9,673,275		
December	9,212,380		
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>120,273,675</b>	<b>-</b>	<b>-</b>

3. Table in Note 5

Note 5 Reconciling Items			
Item		Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>			<b>-\$ 1,576,125</b>
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	Y	-\$ 114,615
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	Y	\$ 12,816
2a	Remove prior year end unbilled to actual revenue differences	Y	-\$ 1,018,782
2b	Add current year end unbilled to actual revenue differences	Y	\$ 1,168,622

i. 1a and 1b:

1) In booking expense journal entries for Charge Type 1142 (formerly 142), and Charge Type 148 from the IESO invoice, please confirm which of the following approach is used:

a) Charge Type 1142 is booked into Account 1588. Charge Type 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589, respectively

b) Charge Type 148 is booked into Account 1589. The portion of Charge Type 1142 equalling RPP-HOEP for RPP consumption is booked into

Account 1588. The portion of Charge Type 1142 equalling GA RPP is credited into Account 1589.

c) Another approach. Please explain this approach in detail.

2) With regards to the Dec. 31 balance in Account 1589, please indicate whether the following items that flow into the account is based on estimates/accruals or actuals at year end:

- a) Revenues (i.e. is unbilled revenues trued up)
- bi) Expenses - GA non-RPP (Charge Type 148) with respect to the quantum dollar amount
- bii) Expenses - GA non-RPP (Charge type 148) with respect to RPP/non-RPP pro-ratio percentages
- c) Credit of GA RPP (Charge Type 142) if the approach under IR 1b is used

3) For each adjustment please indicate whether the proposed adjustment trues up the following items to actual and provide the amount of the true-up adjustment pertaining to each of the following items:

- a) Revenues (i.e. unbilled revenues)
- bi) Expenses - GA non-RPP (Charge Type 148) with respect to the quantum dollar amount
- bii) Expenses - GA non-RPP (Charge type 148) with respect to RPP/non-RPP pro-ratio percentages
- c) Credit of GA RPP (Charge Type 142) if the approach under IR 1b is used

ii. 2a and 2b: Please confirm the big differences between unbilled and actual revenue. Please provide the total unbilled amounts at the end of 2015 and 2016, and the actual billed amounts for 2015 and 2016.

iii. Item 7: Please explain why the “IESO compared to Billed” is one of the reconciling items?

IESO Invoice	Y	\$	Reconciling Items
7 Consumption - IESO compared to Billed	Y	1,534,005	Breakdown of Global Adjustment amount per the monthly IESO invoice is determined based on the data downloaded from Utilismart. The Global Adjustment billed to customers is based on the monthly consumption data per Northstar.