**Preliminary Questions in relation to GA Analysis Workform**

1. With regards to the Dec. 31 balance in Account 1589, expense components that flow into Account 1589 (i to iv in table below) should all be based on actuals at year end. Please complete the following table for each of the Reconciling Items 1a and 1b to: a) indicate whether the component is based on estimates or actuals at year end, and b) quantify the adjustment pertaining to each component that is trued up from estimate to actual

Response to reconciling item 1a – December 31, 2015 amount of ($264,382)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Component** | **a) Estimate or Actual** | **Notes/Comments** | **b) Quantify True Up Adjustment** |
| i | Expenses - GA non-RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end) | Actual/Estimate | Majority of the GA expense is based on actual. | ($10) |
| ii | Expenses - GA non-RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages | Estimate | The pro-ration of RPP/Non-RPP is based on estimate with true up to actual as billing data becomes available, including into the following calendar year. | ($1,635,798) |
| iii | Credit of GA RPP: Charge Type 142 if the approach under IR 1b is used | Estimate | The approach under IR 1b is being followed. | $1,371,426 |

Response to reconciling item 1b – December 31, 2016 amount of $633,729

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Component** | **a) Estimate or Actual** | **Notes/Comments** | **b) Quantify True Up Adjustment** |
| i | Expenses - GA non-RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end) | Actual/Estimate | Majority of the GA expense is based on actual. | $2 |
| ii | Expenses - GA non-RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages | Estimate | The pro-ration of RPP/Non-RPP is based on estimate with true up to actual as billing data becomes available, including into the following calendar year. | ($284,576) |
| iii | Credit of GA RPP: Charge Type 142 if the approach under IR 1b is used | Estimate | The approach under IR 1b is being followed. | $918,303 |