**Tillsonburg Hydro Inc. - EB-2017-0076**

**GA Analysis Workform Preliminary Questions**

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:
2. 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
3. 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.
4. Another approach. Please explain this approach in detail.
5. In regards to the Dec. 31 balance in Account 1589:
   1. For all components that flow into Account 1589 (see items i to iv in the table below), please complete the table below and indicate whether the items listed have been recorded based on estimates or actuals at year-end. Where an item has been recorded based on an estimate, quantify the adjustment required for to true up from estimate to actual.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Component** | **a) Estimate or Actual** | **Notes/Comments** | **b) Quantify True Up Adjustment** |
| i | Revenues (i.e. is unbilled revenues trued up by year end) |  |  |  |
| ii | 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) |  |  |  |
| Iii | Expenses - GA non-RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages |  |  |  |
| iv | Credit of GA RPP: Charge Type 142 if the approach under IR 1b is used |  |  |  |

1. All components of Account 1589 should be recorded based on actual prior to seeking disposition of the balance with the OEB. For any items in Account 1589 that are currently based on estimates, please update Note 5 of the GA Analysis Workform with the required adjustments to true-up to actual, and update the DVA continuity schedule such that these adjustments are reflected in the Account 1589 balance being sought for disposition (including adjustment 7 already disclosed in Note 5). Any required true-up adjustments should be recorded in the “Principal Adjustments” column of the DVA continuity schedule.
2. The starting point used by the applicant in cell D65 of Note 5 of the GA Analysis Workform should equal the balance in the “Transactions debit / (credit) during 2016” column of the DVA continuity schedule for Account 1589. Since the balance in the continuity schedule is a credit, this should be recognized in cell D65 by making the balance negative. Please update the GA Analysis Workform accordingly.
3. In regards to adjustment 7 of Note 5 in the GA Analysis Workform, please provide details as to what this adjustment relates to. Please explain what the applicant was doing previously, why it was not correct, how the applicant quantified the impact of the error on the 2016 GA activity (also provide the calculation), and why the applicant is now sure that the updated process / methodology is appropriate. Please also confirm that the amount recorded as an adjustment only pertains to the impact on the GA transactions during 2016 (and not the cumulative impact including previous years already disposed).
4. Please provide the actual system loss factor for 2016 and compare it to the OEB approved loss factor?  Please also provide the detailed calculation that quantifies the impact of this difference. Would this difference need to be presented as a reconciling item in Note 5 of the GA Analysis Workfrom?
5. Please provide the total GA amounts billed to non-RPP customers in 2016 as recorded in the applicant’s revenue G/L accounts for 2016.
6. In Note 4 of the GA Analysis Workform, same Unbilled Loss Adjusted Consumptions were entered for previous month (Column G) and current month (Column H).
7. Please explain how Tillsonburg Hydro estimates the unbilled consumption for each month (i.e. 8,453,587 kWh).
8. The calculated Total Loss Factor (TLF) using data in the GA Analysis Workform (cell F59/D26) is 1.0255, while the TLF in the Current Tariff Schedule is 1.0333.
9. Please explain the difference.