**Atikokan Questions**

1. In the GA Analysis Workform, the net change in principal balance in the GL is ($53,141). This should agree to the 2016 principal transactions ($85,356). Please explain why it does not agree. Please revise the GA Analysis Workform as necessary.

**RESPONSE:**

The workform principal balance in the GL of ($53,141) has been confirmed to be correct. Thereby the workform has the correct GA balance. However, upon review the DVA required two corrections.

Column AT $45,111 from $77,329

Column BD (53,142) from (85,532)

These corrections have been revised in the DVA continuity and match the GA Workform respectively. The claim balances have not been changed as a result of the corrections.

1. Please complete the Reconciling Items table for items 1 to 6.

**RESPONSE:**

As requested, this has been completed. In the original submission Atikokan did not included items 1 through 6 if they were not applicable or immaterial to the reconciliation.

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.

**RESPONSE:**

Approach ‘a’ as described above is used.

1. With regards to the Dec. 31, 2016 balance in Account 1589,
   1. Please indicate whether the following items that flow into the account are based on estimates/accruals or actuals at year end.
      1. Revenues (i.e. is unbilled revenues trued up)
      2. Expenses - GA non-RPP (Charge Type 148) with respect to the quantum dollar amount
      3. Expenses – GA non-RPP (Charge Type 148) with respect to RPP/non-RPP pro-ration percentages
      4. Credit of GA RPP (Charge Type 142) if the approach under IR 3b is used. Atikokan trues up the RPP settlement in the subsequent month, please confirm whether the true up is recorded in the current year or subsequent year.

**RESPONSE:**

With regards to the above, actuals at year end are used.

* 1. If there are reconciling items #1a, 1b in the GA Analysis Workform or if there are any proposed adjustments to Account 1589 in the DVA Continuity Schedule for the true up impacts, please quantify the adjustment that relate to each of the above items under ai-iv.