**OEB Staff – Question 1**

**Ref: 2014 GA Analysis Workform**

In the 2014 GA Analysis Workform, the calculated loss factor (F59/D28) is equal to 1.0619, however, the OEB-approved loss factor for Secondary Metered Customers < 5,000 kW is 1.0479, according the Decision and Rate Order EB-2016-0094. Please explain the discrepancy between the calculated loss factor in the 2014 GA Analysis Workform and the OEB-approved loss factor.

**OEB Staff – Question 2**

**Ref: 2014, 2015, and 2016 GA Analysis Workforms – Note 4**

In each applicable year of the GA Analysis Workform, there are a few amounts included in column H for “Add Current Month Unbilled Loss Adjusted Consumption (kWh)”. It is not clear to OEB staff what these amounts represent. The instructions indicate that the monthly billed amounts are to be input into column F “Non-RPP Class B Including Loss Factor Billed Consumption (kWh)”, and previous month, monthly unbilled amounts are to be input into column G “Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)” and current month, monthly unbilled amounts are to be input into column H “Add Current Month Unbilled Loss Adjusted Consumption (kWh)”.

Please explain Niagara Peninsula’s approach to populating the monthly kWh volumes in table 4 in the GA Analysis Workform. Please confirm that the monthly amounts represent the calendar month consumption for the non-RPP customers. If not please populate the kWh volumes with the information as required in the GA Analysis Workform.

**OEB Staff – Question 3**

**Ref: 2014, 2015, and 2016 GA Analysis Workforms – Note 5**

For each applicable year, the amounts entered under “Net Change in Principal Balance in the GL (i.e. Transactions in the Year)” do not reconcile with the amounts reported in the Rate Generator Model – Tab 3 – Continuity Schedule – Transactions Debit / (Credit) during 20XX. Please adjust the Workforms for each year according to the GL transactions reported in the continuity schedules of the Rate Generator Model.

**OEB Staff – Question 4**

**Ref: 2014, 2015, and 2016 GA Analysis Workforms – Note 5 – Reconciling Items 2a/2b**

For each applicable year, there are amounts reported on line 2a to remove the adjustments pertaining to differences between accrued and actual revenues from the prior fiscal year, however, no amounts are reported in line 2b.

For example, in the 2016 Workform, under line 2a, Niagara Peninsula states:

“CR $13,941 (actual revenues were lower than accrued revenues). Relates to 2015 consumption, but recorded in the GL in 2016”

Should there not be a debit entry in the 2015 Workform, under reconciling items line 2b for the adjustment that was posted in 2016?

Please explain why the differences between accrued and actual revenue that are posted in subsequent years are not reflected on line 2b of each year’s Workform. Please update the GA Analysis workform for each respective year.

**OEB Staff – Question 5**

**Ref: 2014, 2015, and 2016 GA Analysis Workforms – Note 5 – Reconciling Items 3a/3b**

For each applicable year, there are amounts reported on line 3a to remove the adjustments pertaining to differences between accrued and forecasted amounts for long-term load transfers from the prior fiscal year, however, no amounts are reported in line 3b.

For example, in the 2016 Workform, under line 3a, Niagara Peninsula states:

“DR $45,200 (actual revenues less actual cost were greater than accrued revenues less accrued cost). Relates to 2015 load transfers, but recorded in the GL in 2016”

Should there not be a credit entry in the 2015 Workform, under reconciling items line 3b for the adjustment that was posted in 2016?

Please explain why the differences between accrued and forecasted long-term load transfers that are posted in subsequent years are not reflected on line 3b of each year’s Workform. Please update the GA Analysis workform for each respective year.

**OEB Staff – Question 6**

**Ref: 2018 Rate Generator Model – Tab 3 Continuity Schedule**

In 2016 of the DVA Continuity Schedule, Niagara Peninsula made a principal adjustment to debit account 1589 for $224,864.26 and credit account 1588 for the same amount. Niagara Peninsula stated that it uses approach “b)” for settlement with the IESO:

“Charge Type 1142 is booked into Account 1588. In relation to Charge Type 148, the non-RPP quantities multiplied by the GA rate is booked to account 1589 and the remainder of Charge Type 148 is booked to account 1588.”

Please confirm whether there are any IESO RPP settlement ramifications associated with this adjustment. i.e. Where Niagara Peninsula as Physical Distributor invoices the Geographic Distributor for Global Adjustment charges or Niagara Peninsula as Geographic Distributor pays the Physical Distributor for Global Adjustment charges. In light of the approach that Niagara Peninsula takes to settle with the IESO please comment on whether or not it is appropriate for Niagara Peninsula to make a RPP settlement true-up adjustment for this amount with the IESO. If Niagara Peninsula has settled with the IESO since 2016 in relation to this amount, or plans to settle with the IESO for this amount please explain why it is appropriate to adjust account 1588 in the DVA Continuity Schedule for this amount. If account 1588 should not be adjusted relating to LTLT, please remove the adjustment from the DVA continuity schedule. If Niagara Peninsula has not settled with the IESO regarding the change to account 1588, please explain why a settlement adjustment is not appropriate.