



Ontario Energy Board

GA Analysis Workform

Version 1.0

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name INNPOWER CORPORATION

Note 1 Year(s) Requested for Disposition
☒ 2014
☒ 2015
☒ 2016
☒ 2017

Note 7 Summary of GA (if multiple years requested for disposition)

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K51)	Net Change in Principal Balance in the GL (cell C62)	Reconciling Items (sum of cells C63 to C75)	Adjusted Net Change in Principal Balance in the GL (cell C76)	Unresolved Difference	\$ Consumption at Actual Rate Paid (cell J51)	Unresolved Difference as % of Expected GA Payments to IESO
2014	\$ 200,532	\$ 443,215	-\$ 181,486	\$ 261,729	\$ 61,197	\$ 3,975,769	1.5%
2015	\$ 103,136	\$ 234,182	-\$ 174,674	\$ 59,508	-\$ 43,628	\$ 5,838,985	-0.7%
2016	-\$ 55,514	\$ 118,936	-\$ 241,279	\$ 122,343	-\$ 66,829	\$ 7,408,122	-0.9%
2017	\$ 61,869	\$ 378,643	-\$ 335,942	\$ 42,701	-\$ 19,168	\$ 7,602,171	-0.3%
Cumulative Balance	\$ 310,023	\$ 1,174,976	-\$ 933,381	\$ 241,595	-\$ 68,427	\$ 24,825,046	N/A



Ontario Energy Board

GA Analysis

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with)**

Year
Total Metered excluding WMP
RPP
Non RPP
Non-RPP Class A
Non-RPP Class B*

*Non-RPP Class B consumption reported in this table is not expected to be equal to the loss factor below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

Please confirm that the GA Rate used for unbilled revenue is

Note 4 **Analysis of Expected GA Amount**

Year
Calendar Month
January
February
March
April
May
June
July
August
September

October
November
December
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)

Note 5 **Reconciling Items**

	Item
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year
2a	Remove prior year end unbilled to actual revenue differences
2b	Add current year end unbilled to actual revenue differences
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers
3b	Add difference between current year accrual/forecast to actual from long term load transfers
4	Remove GA balances pertaining to Class A customers
5	Significant prior period billing adjustments recorded in current year
6	Differences in GA IESO posted rate and rate charged on IESO invoice
7	Differences in actual system losses and billed TLFs
8	Others as justified by distributor
9	
10	

Note 6 **Adjusted Net Change in Principal Balance in the GL**
Net Change in Expected GA Balance in the Year Per Analysis
Unresolved Difference
Unresolved Difference as % of Expected GA Payments to IESO

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ee with RRR as applicable)

	2014	
C = A+B		kWh
A	169,829,905	kWh
B = D+E	66,234,006	kWh
D		kWh
E	66,234,006	kWh

pected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed

1st Estimate

is the same as the one used for billed revenue in any particular month

2014		
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
6,557,716		
5,745,065		
6,176,572		
5,475,912		
5,587,785		
5,523,100		
5,758,526		
5,830,211		
5,818,596		

5,918,074		
6,301,211		
6,309,946		
71,002,715	-	-

Amount	
\$443,215	
-\$ 181,486	
\$ 261,729	
\$ 200,532	
\$ 61,197	

1.5%

Unresolved differences of greater than + or - 1%

100%
0.0%
0.0%
0.0%
0.0%

I Consumption in the GA Analysis of Expected Balance table

□

Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)
I = F-G+H	J	K = I*J	L
6,557,716	0.03626	\$ 237,783	0.01261
5,745,065	0.02231	\$ 128,172	0.01330
6,176,572	0.01103	\$ 68,128	-0.00027
5,475,912	-0.00965	-\$ 52,843	0.05198
5,587,785	0.05356	\$ 299,282	0.07196
5,523,100	0.07190	\$ 397,111	0.06025
5,758,526	0.05976	\$ 344,130	0.06256
5,830,211	0.06108	\$ 356,109	0.06761
5,818,596	0.08049	\$ 468,339	0.07963

5,918,074	0.07492	\$ 443,382	0.10014
6,301,211	0.09901	\$ 623,883	0.08232
6,309,946	0.07318	\$ 461,762	0.07444
71,002,715		\$ 3,775,237	

Calculated Loss Factor

[illegible]

should be explained

\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
M = I*L	=M-K
\$ 82,693	-\$ 155,090
\$ 76,409	-\$ 51,763
-\$ 1,668	-\$ 69,795
\$ 284,638	\$ 337,480
\$ 402,097	\$ 102,815
\$ 332,767	-\$ 64,344
\$ 360,253	\$ 16,124
\$ 394,181	\$ 38,071
\$ 463,335	-\$ 5,004

\$ 592,636	\$ 149,254
\$ 518,716	-\$ 105,167
\$ 469,712	\$ 7,951
\$ 3,975,769	\$ 200,532

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Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2015		
Total Metered excluding WMP	C = A+B	239,350,418	kWh	100%
RPP	A	170,047,473	kWh	71.0%
Non RPP	B = D+E	69,302,945	kWh	29.0%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	69,302,945	kWh	29.0%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month



Note 4 **Analysis of Expected GA Amount**

Year	2015					
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)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed
	F	G	H	I = F-G+H	J	K = I*J
January	6,722,035			6,722,035	0.05549	\$ 373,006
February	6,287,332			6,287,332	0.06981	\$ 438,919
March	6,398,303			6,398,303	0.03604	\$ 230,595
April	5,574,281			5,574,281	0.06705	\$ 373,756
May	5,781,477			5,781,477	0.09416	\$ 544,384
June	5,967,182			5,967,182	0.09228	\$ 550,652
July	6,323,130			6,323,130	0.08888	\$ 562,000
August	6,294,222			6,294,222	0.08805	\$ 554,206
September	6,207,190			6,207,190	0.08270	\$ 513,335
October	6,242,914			6,242,914	0.06371	\$ 397,736

November	6,110,247			6,110,247	0.07623	\$ 465,784
December	6,381,760			6,381,760	0.11462	\$ 731,477
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	74,290,074	-	-	74,290,074		\$ 5,735,848

Calculated Loss Factor

Note 5 Reconciling Items

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 234,182	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	-\$ 148,378	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year		
2a	Remove prior year end unbilled to actual revenue differences		"-1,894,461 kWh (Adj Jan billing for prior year + Adj billing for current year end)
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		1,016,031 kWh of LTLT from Hydro One not included in
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor	-\$ 26,296	Proposed Journal entry to offset Account 1589 to Account 1588
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 59,508
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 103,136
	Unresolved Difference	-\$ 43,628
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.7%</u>

GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
L	M = I*L	=M-K
0.05068	\$ 340,673	-\$ 32,333
0.03961	\$ 249,041	-\$ 189,877
0.06290	\$ 402,453	\$ 171,858
0.09559	\$ 532,845	\$ 159,090
0.09668	\$ 558,953	\$ 14,569
0.09540	\$ 569,269	\$ 18,618
0.07883	\$ 498,452	-\$ 63,547
0.08010	\$ 504,167	-\$ 50,039
0.06703	\$ 416,068	-\$ 97,267
0.07544	\$ 470,965	\$ 73,229

0.11320	\$ 691,680	\$ 225,896
0.09471	\$ 604,416	-\$ 127,061
	\$ 5,838,985	\$ 103,136

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Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2016		
Total Metered excluding WMP	C = A+B	242,802,823	kWh	100%
RPP	A	171,953,343	kWh	70.8%
Non RPP	B = D+E	70,849,480	kWh	29.2%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	70,849,480	kWh	29.2%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month



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)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed
	F	G	H	I = F-G+H	J	K = I*J
January	6,723,040			6,723,040	0.08423	\$ 566,282
February	6,298,150			6,298,150	0.10384	\$ 654,000
March	6,466,157			6,466,157	0.09022	\$ 583,377
April	6,077,307			6,077,307	0.12115	\$ 736,266
May	5,966,411			5,966,411	0.10405	\$ 620,805
June	6,023,527			6,023,527	0.11650	\$ 701,741
July	6,400,209			6,400,209	0.07667	\$ 490,704
August	6,709,807			6,709,807	0.08569	\$ 574,963
September	6,117,641			6,117,641	0.07060	\$ 431,905
October	6,353,127			6,353,127	0.09720	\$ 617,524

November	6,428,915			6,428,915	0.12271	\$ 788,892
December	6,580,863			6,580,863	0.10594	\$ 697,177
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	76,145,153	-	-	76,145,153		\$ 7,463,635

Calculated Loss Factor

Note 5 Reconciling Items

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 118,936	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 135,124	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year		
2a	Remove prior year end unbilled to actual revenue differences	\$ 5,668	168,581 kWh (Adj Jan billing for prior year + Adj billing for current year end)
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	\$ 32,176	957,045 kWh from Hydro One LTLT's
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor	-\$ 414,246	Proposed Journal entry to offset Account 1589 to Account 1588
9			
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Note 6	Adjusted Net Change in Principal Balance in the GL	-\$ 122,343
	Net Change in Expected GA Balance in the Year Per Analysis	-\$ 55,514
	Unresolved Difference	-\$ 66,829
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.9%</u>

GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
L	M = I*L	=M-K
0.09179	\$ 617,108	\$ 50,826
0.09851	\$ 620,431	-\$ 33,569
0.10610	\$ 686,059	\$ 102,683
0.11132	\$ 676,526	-\$ 59,740
0.10749	\$ 641,330	\$ 20,524
0.09545	\$ 574,946	-\$ 126,795
0.08306	\$ 531,601	\$ 40,897
0.07103	\$ 476,598	-\$ 98,366
0.09531	\$ 583,072	\$ 151,167
0.11226	\$ 713,202	\$ 95,678

0.11109	\$ 714,188	-\$ 74,704
0.08708	\$ 573,062	-\$ 124,115
	\$ 7,408,122	-\$ 55,514

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Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2017		
Total Metered excluding WMP	C = A+B	242,272,213	kWh	100%
RPP	A	169,038,200	kWh	69.8%
Non RPP	B = D+E	73,234,013	kWh	30.2%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	73,234,013	kWh	30.2%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month ☒

Note 4 **Analysis of Expected GA Amount**

Year	2017					
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)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed
	F	G	H	I = F-G+H	J	K = I*J
January	7,104,387			7,104,387	0.06687	\$ 475,070
February	6,137,065			6,137,065	0.10559	\$ 648,013
March	7,073,383			7,073,383	0.08409	\$ 594,801
April	6,095,058			6,095,058	0.06874	\$ 418,974
May	6,267,139			6,267,139	0.10623	\$ 665,758
June	6,321,255			6,321,255	0.11954	\$ 755,643
July	6,130,864			6,130,864	0.10652	\$ 653,060
August	6,142,910			6,142,910	0.11500	\$ 706,435
September	6,000,922			6,000,922	0.12739	\$ 764,457
October	5,995,653			5,995,653	0.10212	\$ 612,276

November	6,246,283			6,246,283	0.11164	\$ 697,335
December	6,536,532			6,536,532	0.08391	\$ 548,480
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	76,051,451	-	-	76,051,451		\$ 7,540,302

Calculated Loss Factor 1.0385

Note 5 Reconciling Items

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 378,643	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 31,538	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year		
2a	Remove prior year end unbilled to actual revenue differences	\$ 59,416	1,758,655 kWh (Adj Jan billing for prior year + Adj billing for current year end)
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	\$ 32,120	950,723 kWh from Hydro One LTLT's
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers	\$ 50,290	amount from Tab 6.1A for Customer 1 Class A
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor	-\$ 509,306	Proposed Journal entry to offset Account 1589 to Account 1588
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 42,701
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 61,869
	Unresolved Difference	-\$ 19,168
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.3%</u>

GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
L	M = I*L	=M-K
0.08227	\$ 584,478	\$ 109,408
0.08639	\$ 530,181	-\$ 117,832
0.07135	\$ 504,686	-\$ 90,115
0.10778	\$ 656,925	\$ 237,951
0.12307	\$ 771,297	\$ 105,539
0.11848	\$ 748,942	-\$ 6,701
0.11280	\$ 691,561	\$ 38,502
0.10109	\$ 620,987	-\$ 85,448
0.08864	\$ 531,922	-\$ 232,536
0.12563	\$ 753,234	\$ 140,958

0.09704	\$ 606,139	-\$ 91,196
0.09207	\$ 601,819	\$ 53,338
	\$ 7,602,171	\$ 61,869