**Appendix A**

**GA Methodology Description**

**Questions on Accounts 1588 & 1589**

1. C) CT1142 from IESO invoice is booked into Account 4705 Power Purchased first and the variance of power purchase and sale of energy is transferred into Account 1588 RSVA Power.

CT 148 from IESO invoice is booked into Account 4705 Power Purchased first.  Once this is completed, an analysis is completed to pro-rate the data between 4705 and 4705.100 based on RPP/non-RPP consumption.  Once the consumption for the RPP/non-RPP consumption is determined, an allocation is completed to account 4705.100. Any variance of GA charges and GA revenue is transferred into Account 1588.100 RSVA GA.

Monthly, consumption for RPP and non-RPP customers to reconcile the actual consumption vs. the estimated/forecasted consumption. The allocation between RPP and non-RPP is determined based on customers who are billed with TOU – all customers not billed with TOU are determined to be non-RPP customers.

1. a) Estimated consumption for each on, mid and off peak is multiplied by the 2nd estimate global adjustment rate for the month estimating.

b) Reports are produced the following month showing the actual consumption. The report shows the dollar amount collected from customers at the TOU rates/tier 1&2 prices, the spot market dollar amount based on the average monthly rate from the Net System Load Shapes and the GA amount based on the months 2nd estimate rate. Amounts are then compared to the previous months estimate report and the difference is then submitted as true up.

c) Yes

d) December would have been trued up in 2018

e) Yes

f) I don’t understand this question, tried to get clarification from OEB staff but haven’t heard back yet.

1. a) CT 148 from IESO invoice is booked into Account 4705 Power Purchased first.  Once this is completed, an analysis is completed to pro-rate the data between 4705 and 4705.100 based on RPP/non-RPP consumption.  Once the consumption for the RPP/non-RPP consumption is determined, an allocation is completed to account 4705.100. Any variance of GA charges and GA revenue is transferred into Account 1588.100 RSVA GA.

b) A monthly report is created from the billing system with actual consumption for the TOU/Tier customers, the difference between the GA from that report and the amount in CT148 was what was related to non-RPP GA costs.

c) Actual consumption data is used.

d) Yes

e) December would have been trued up in 2018

f) Yes

g) I don’t understand this question, tried to get clarification from OEB staff but haven’t heard back yet.

1. a) No

b) N/A

c) N/A

d) N/A

e) N/A

f) N/A