



GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	224,565,775	kWh	100%
RPP	A	113,771,914	kWh	0.0%
Non RPP	B = D+E	110,793,861	kWh	0.0%
Non-RPP Class A	D	73,319,689	kWh	0.0%
Non-RPP Class B*	E	37,474,172	kWh	0.0%

*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

Note 3 **GA Billing Rate**

GA is billed on the

2nd Estimate

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

Note 4 **Analysis of Expected GA Amount**

Year	2018								
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	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	4,265,256	4,657,876	4,843,074	4,450,455	0.06370	\$ 283,494	0.06736	\$ 299,783	\$ 16,289
February	4,435,816	4,843,074	3,555,568	3,148,310	0.07705	\$ 242,577	0.08167	\$ 257,122	\$ 14,545
March	3,559,735	3,555,568	3,465,652	3,469,820	0.08595	\$ 298,231	0.09481	\$ 328,974	\$ 30,743
April	3,049,823	3,465,652	3,764,161	3,348,333	0.10074	\$ 337,311	0.09959	\$ 333,460	-\$ 3,851
May	3,818,005	3,764,161	2,923,384	2,977,228	0.13199	\$ 392,964	0.10793	\$ 321,332	-\$ 71,632
June	2,953,186	2,923,384	3,262,371	3,292,173	0.10239	\$ 337,086	0.11896	\$ 391,637	\$ 54,551
July	3,175,287	3,262,371	3,264,426	3,177,342	0.08123	\$ 258,095	0.07737	\$ 245,831	-\$ 12,265
August	3,272,382	3,264,426	3,154,069	3,162,025	0.07324	\$ 231,587	0.07490	\$ 236,836	\$ 5,249
September	3,197,979	3,154,069	3,062,867	3,106,776	0.08660	\$ 269,047	0.08584	\$ 266,686	-\$ 2,361
October	3,029,710	3,062,867	3,702,512	3,669,355	0.11998	\$ 440,249	0.12059	\$ 442,488	\$ 2,238
November	3,657,283	3,702,512	3,851,937	3,806,708	0.10540	\$ 401,227	0.09855	\$ 375,151	-\$ 26,076
December	3,476,920	3,851,937	4,269,443	3,894,426	0.07067	\$ 275,219	0.07404	\$ 288,343	\$ 13,124
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	41,891,384	43,507,896	43,119,463	41,502,951		\$ 3,767,088		\$ 3,787,643	\$ 20,555

Note 5 Reconciling Items

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the	-\$ 2,393,521	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -	Not a reconciling item.
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ -	Not a reconciling item.
2a	Remove prior year end unbilled to actual revenue differences	\$ 2,000	\$2k relates to the understatement of the December unbilled revenue accrual of the prior year (CR to be recorded in DVA in prior year), therefore, should record the DR in current year.
2b	Add current year end unbilled to actual revenue differences	\$ 93,000	\$93k relates to the overstatement of the December unbilled revenue accrual of the current year (DR to be recorded in DVA in current year), therefore, should record the DR in current year.
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	\$ -	N/A - No long term load transfers.
3b	Add difference between current year accrual/forecast to actual from long term load transfers	\$ -	N/A - No long term load transfers.
4	Remove GA balances pertaining to Class A customers	\$ -	Not a reconciling item.
5	Significant prior period billing adjustments recorded in current year	\$ -	No significant prior period billing adjustments.
6	Differences in GA IESO posted rate and rate charged on IESO invoice	\$ -	Not a reconciling item.
7	Differences in actual system losses and billed TLFs	\$ 196,937	\$197k relates to the difference between billed TLFs and actual system losses for the current year. Since TLF billed is higher than actual losses, the expected GA costs calculated in the Workform would be higher than GL transactions, therefore, should record DR in the current year.
8	Others as justified by distributor	\$ -	Not a reconciling item.
9	Former Form 1598 IESO submission in January of current year relating to December consumption of prior year booked in current year	\$ 1,296,673	\$1,297k relates to an overstatement of non-RPP consumption in the prior year GL as the December 2017 RPP Form 1598 GA submission was not reflected in the GL transactions in the prior year. The RPP GA settlement occurred in the current year, therefore, should record DR in current year.
10	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	\$ 48,094	\$48k relates to prior year RPP settlement true-up as RPP consumption was understated, therefore resulting in an overstatement of non-RPP consumption in GL transactions in the prior year. The RPP settlement true-up occurred in the current year, therefore, should record DR in current year.
11	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	\$ 147,693	\$148k relates to the overstatement of the current year Q4 RPP settlement true-up, therefore resulting in an understatement of non-RPP GL transactions in the current year. The RPP settlement true-up occurred in the GL in the following year, therefore, should record the DR in current year.
12	Remove GA balances pertaining to Class A customers in the prior year, booked in the current year	\$ 455,000	\$455k relates to the sum of difference in IESO year-end accrual for Class A GA and actual (overstatement of payable of \$441k in prior year), plus year-end unbilled revenue accrual and actual (understatement of revenue of \$14k in prior year). Based on the above, both of these adjustments should reflect a DR in the current year.
13	December of prior year and actual GA charged on IESO invoice	\$ 130,000	\$130k relates to the overstatement of the December IESO payable accrual for the prior year (CR to be recorded in DVA in prior year), therefore, should record the DR in current year.
14	Difference in Class B GA for IESO purchases accrued at December of current year and actual GA charged on IESO invoice	\$ 62,000	\$62k relates to the understatement of the December IESO payable accrual for the current year (DR to be recorded in DVA in current year), therefore, should record the DR in current year.
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Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 37,876
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 20,555
	Unresolved Difference	\$ 17,321
	Unresolved Difference as % of Expected GA Payments to IESO	0.5%