**Appendix A**

**GA Methodology Description**

**Questions on Accounts 1588 & 1589[[1]](#footnote-1)**

1. Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

|  |  |  |
| --- | --- | --- |
| **Reconciliation of Account 1588 - 2018** |  |  |
|  |  |  |
|  | **Principal Adjustments** | **Was the amount a "Principal Adjustment" in the previous year? (Y/N)** |
| **Principal Balance December 31, 2018 in the GL** | (768,799) |  |
| **Reversals of Principal Adjustments - previous year** | | |
| 1. Reversal of Cost of Power accrual from previous year | - |  |
| 1. Reversal of CT 1142 true-up from the previous year |  |  |
| 1. Unbilled to billed adjustment for previous year |  |  |
| 1. Reversal of RPP vs. Non-RPP allocation |  |  |
| **Sub-Total Reversals from previous year (A):** | 0 |  |
|  |  |  |
| **Principal Adjustments - current year** | | |
| 1. Cost of power accrual for 2018 vs Actual per IESO bill | - |  |
| 1. True-up of CT 1142 for 2018 consumption recorded in 2019 GL |  |  |
| 1. Unbilled accrued vs. billed for 2018 consumption | 369,541 | N |
| 1. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption |  |  |
| 1. Other - RPP True-up – Price variance – Explained in Management Summary (2018) | 495,997 | Y |
| **Sub-Total Principal Adjustments for 2018 consumption (B)** | 865,538 |  |
| **Principal disposition – January 1, 2019 Rates** | (1,078,443) |  |
| **Total Principal Adjustments shown for 2018 (A + B)** | (212,905) |  |
| **Principal Balance for 1588 (Cell BG28) DVA Continuity Schedule** | (212,905) |  |
|  | | |

|  |  |  |
| --- | --- | --- |
| **Reconciliation of Account 1588 - 2017** |  |  |
|  |  |  |
|  | **Principal Adjustments** | **Was the amount a "Principal Adjustment" in the previous year? (Y/N)** |
| **Principal Balance December 31, 2017 in the GL** | (696,608) |  |
| **Reversals of Principal Adjustments - previous year** | | |
| 1. Reversal of Cost of Power accrual from previous year | - |  |
| 1. Reversal of CT 1142 true-up from the previous year |  |  |
| 1. Unbilled to billed adjustment for previous year |  |  |
| 1. Reversal of RPP vs. Non-RPP allocation |  |  |
| **Sub-Total Reversals from previous year (A):** | 0 |  |
|  |  |  |
| **Principal Adjustments - current year** | | |
| 1. Cost of power accrual for 2018 vs Actual per IESO bill | - |  |
| 1. True-up of CT 1142 for 2018 consumption recorded in 2019 GL |  |  |
| 1. Unbilled accrued vs. billed for 2017 consumption | (1,477,345) | N |
| 1. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption |  |  |
| 1. Other - RPP True-up – Price variance – Explained in Management Summary (2017) | 398,902 | Y |
| **Sub-Total Principal Adjustments for 2018 consumption (B)** | (1,078,443) |  |
| **Principal disposition – January 1, 2018 Rates** | 770,633 |  |
| **Total Principal Adjustments shown for 2018 (A + B)** | (307,810) |  |
| **Principal Balance for 1588 (Cell BG28) DVA Continuity Schedule** | (307,810) |  |

1. [↑](#footnote-ref-1)