

Version 1.9

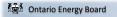
Account 1589 Global Adjustment (GA) Analysis Workform

Note 1

Input cells Drop down cells		
Utility Name	LAKELAND POWER DISTRIBUTION LTD.	
Please select "Yes" in column D for any year being requested for disposition		
	2014	No
	2015	No
	2016	No
	2017	
	2018	Yes

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved	\$ Consumption at Actual Rate Paid	
2018	\$ (36,723)	\$ 7,088	\$ (25,351)	\$ (18,263)	\$ 18,460	\$ 2,152,466	0.9%
Cumulative Balance	\$ (36,723)	\$ 7,088	\$ (25,351)	\$ (18,263)	\$ 18,460	\$ 2,152,466	N/A



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	288,736,875	kWh	100%
RPP	A	162,638,933	kWh	56.3%
Non RPP	B = D+E	126,097,942	kWh	43.7%
Non-RPP Class A	D	42,961,261	kWh	14.9%
Non-RPP Class B*	E	83,136,681	kWh	28.8%

*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.

Please confirm that the above RRR data is accurate Confirmed

Note 3 GA Billing Rate

A is billed on the

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

2018

Yes

Note 4 Analysis of Expected GA Amount

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous 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	Н	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	2,200,823	2,200,823	2,287,816	2,287,816	0.08777	\$ 200,802	0.06736	\$ 154,107	\$ (46,694)
February	2,287,816	2,287,816	1,965,230	1,965,230	0.07333	\$ 144,110	0.08167	\$ 160,500	\$ 16,390
March	1,965,230	1,965,230	2,063,366	2,063,366	0.07877	\$ 162,531	0.09481	\$ 195,628	\$ 33,096
April	2,063,366	2,063,366	1,906,498	1,906,498	0.09810	\$ 187,027	0.09959	\$ 189,868	\$ 2,841
May	1,906,498	1,906,498	1,824,082	1,824,082	0.09392	\$ 171,318	0.10793	\$ 196,873	\$ 25,555
June	1,824,082	1,824,082	1,789,281	1,789,281	0.13336	\$ 238,619	0.11896	\$ 212,853	\$ (25,766)
July	1,789,281	1,789,281	1,989,155	1,989,155	0.08502	\$ 169,118	0.07737	\$ 153,901	\$ (15,217)
August	1,989,155	1,989,155	1,875,335	1,875,335	0.07790	\$ 146,089	0.07490	\$ 140,463	\$ (5,626)
September	1,875,335	1,875,335	1,829,052	1,829,052	0.08424	\$ 154,079	0.08584	\$ 157,006	\$ 2,926
October	1,829,150	1,829,052	1,961,740	1,961,838	0.08921	\$ 175,016	0.12059	\$ 236,578	\$ 61,562
November	1,961,740	1,961,740	1,910,597	1,910,597	0.12235	\$ 233,762	0.09855	\$ 188,289	\$ (45,472)
December	1,910,597	1,910,597	2,247,437	2,247,437	0.09198	\$ 206,719	0.07404	\$ 166,400	\$ (40,319)
Net Change in Expected GA Balance in the Year (i.e.									
Transactions in the Year)	23.603.073	23.602.975	23.649.589	23.649.687		\$ 2,189,189		\$ 2,152,466	\$ (36.723)

Calculated Loss Factor

Note 5 Reconciling Items

Item	Amount	Explanation		s	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 7,088		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation	\$ Principal Adjustment on DVA Continuity Schedule
True-up of GA Charges based on Actual Non-RPP Volumes - 1a prior year					
True-up of GA Charges based on Actual Non-RPP Volumes - 1b current year					
2a Remove prior year end unbilled to actual revenue differences					
2b Add current year end unbilled to actual revenue differences					
Remove difference between prior year accrual/forecast to 3a actual from long term load transfers	\$ (22,140)	2017 LTLT accrual reversal in 2018 offset by actual late 2018 and 2018 accrual			
Add difference between current year accrual/forecast to actual 3b from long term load transfers					
4 Remove GA balances pertaining to Class A customers					
Significant prior period billing adjustments recorded in current 5 year					
Differences in GA IESO posted rate and rate charged on IESO 6 invoice					
7 Differences in actual system losses and billed TLFs					
8 Others as justified by distributor					
9 Approved Disposition of 1589 GA Bal cleared from a/c	\$ (3,211)	2016 1589 GA Balance \$(3,211) Approved for Disposition effective Jan 1/18 PSP Rate Order			
10			Adjustments on DVA C		

 Lote 6
 Adjusted Net Change in Principal Balance in the GL
 \$ (18,263)

 Net Change in Expected GA Balance in the Year Per Analysis
 \$ (36,723)

 Unresolved Difference
 \$ 18,460

 Unresolved Difference as % of Expected GA Payments to IESO
 0.9%