

# GA Analysis Workform

Version 1.9

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells  
Drop down cells


Utility Name LAKELAND POWER DISTRIBUTION LTD.

Note 1 Please select "Yes" in column D for any year being requested for disposition

2014	No
2015	No
2016	No
2017	No
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 Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2018	\$ (36,723)	\$ 7,088	\$ (25,351)	\$ (18,263)	\$ 18,460	\$ 2,152,466	0.9%
<b>Cumulative Balance</b>	<b>\$ (36,723)</b>	<b>\$ 7,088</b>	<b>\$ (25,351)</b>	<b>\$ (18,263)</b>	<b>\$ 18,460</b>	<b>\$ 2,152,466</b>	<b>N/A</b>

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**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

**Note 3 GA Billing Rate**

GA 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 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 = F*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	0.09167	\$ 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	1,829,052	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)	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>23,603,073</b>	<b>23,602,975</b>	<b>23,649,589</b>	<b>23,649,687</b>		<b>\$ 2,189,189</b>		<b>\$ 2,152,466</b>	<b>\$ (36,723)</b>	

Calculated Loss Factor 0.2845

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation	\$ Principal Adjustment on DVA Continuity Schedule
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	<b>\$ 7,088</b>				
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	\$ (22,140)	2017 LTL accrual reversal in 2018 offset by actual late 2018 and 2018 accrual			
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 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					
			<b>Total Principal Adjustments on DVA Continuity Schedule</b>		<b>\$ -</b>

<b>Note 6 Adjusted Net Change in Principal Balance in the GL</b>	\$ (18,263)
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ (36,723)
<b>Unresolved Difference</b>	\$ 18,460
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>0.9%</u>