



GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells

Drop down cells

Utility Name

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 | \$ (460,993) | \$ (934,705) | \$ 542,766 | \$ (391,940) | \$ 69,054 | \$ 24,959,495 | 0.3% |
| Cumulative Balance | \$ (460,993) | \$ (934,705) | \$ 542,766 | \$ (391,940) | \$ 69,054 | \$ 24,959,495 | 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 | 879,170,702 | kWh | 100% |
| RPP | A | 245,726,132 | kWh | 62.2% |
| Non RPP | B = D+E | 332,412,570 | kWh | 37.8% |
| Non-RPP Class A | D | 72,343,263 | kWh | 8.2% |
| Non-RPP Class B | E | 260,069,307 | kWh | 29.6% |

*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 = I*J | L | M = I*L | N = K-M |
| January | 26,176,600 | | | 26,176,600 | 0.08777 | \$ 2,297,520 | 0.06736 | \$ 1,763,256 | \$ (534,264) |
| February | 22,862,397 | | | 22,862,397 | 0.07333 | \$ 1,676,500 | 0.08167 | \$ 1,867,172 | \$ 190,672 |
| March | 23,736,551 | | | 23,736,551 | 0.07871 | \$ 1,869,888 | 0.09481 | \$ 2,250,652 | \$ 380,766 |
| April | 21,745,606 | | | 21,745,606 | 0.09810 | \$ 2,133,244 | 0.09959 | \$ 2,165,645 | \$ 32,401 |
| May | 21,435,548 | | | 21,435,548 | 0.09392 | \$ 2,013,227 | 0.10793 | \$ 2,313,539 | \$ 300,312 |
| June | 21,376,028 | | | 21,376,028 | 0.13336 | \$ 2,850,707 | 0.11866 | \$ 2,542,892 | \$ (307,815) |
| July | 23,405,234 | | | 23,405,234 | 0.08502 | \$ 1,990,253 | 0.07737 | \$ 1,811,172 | \$ (179,081) |
| August | 22,844,566 | | | 22,844,566 | 0.07780 | \$ 1,778,592 | 0.07490 | \$ 1,711,058 | \$ (68,534) |
| September | 20,997,285 | | | 20,997,285 | 0.08424 | \$ 1,768,611 | 0.08594 | \$ 1,802,407 | \$ 33,796 |
| October | 21,786,153 | | | 21,786,153 | 0.08621 | \$ 1,943,543 | 0.12059 | \$ 2,627,192 | \$ 683,649 |
| November | 23,246,031 | | | 23,246,031 | 0.12235 | \$ 2,844,152 | 0.09855 | \$ 2,290,896 | \$ (553,256) |
| December | 24,495,051 | | | 24,495,051 | 0.09188 | \$ 2,253,056 | 0.07404 | \$ 1,813,614 | \$ (439,441) |
| Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year) | 274,113,050 | - | - | 274,113,050 | | \$ 25,420,489 | | \$ 24,959,495 | \$ (460,993) |

Calculated Loss Factor

1.0540

Note 5 **Reconciling Items**

| Item | Amount | Explanation | Principal Adjustments on DVA Continuity Schedule | Principal Adjustments if "no", please provide an explanation | \$ Principal Adjustment on DVA Continuity Schedule |
|--|--------------|-------------|--|---|--|
| Net Change in Principal Balance in the GL (i.e. Transactions in the Year) | \$ (934,705) | | | | |
| 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 | | | | | |
| 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 | \$ 542,766 | | No | Item calculates the difference in billed and actual system losses, and quantifies the impact on 158 | |
| 8 Changes as justified by distributor | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| | | | Total Principal Adjustments on DVA Continuity Schedule | \$ | - |

Note 6

| | |
|---|--------------|
| Adjusted Net Change in Principal Balance in the GL | \$ (391,840) |
| Net Change in Expected GA Balance in the Year Per Analysis | \$ (460,993) |
| Unresolved Difference | \$ 69,054 |
| Unresolved Difference as % of Expected GA Payments to IESO | <u>0.3%</u> |