**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)** |
| **Balance December 31, 2018** | $-484,163 |  |
| **Reversals of Principal Adjustments - previous year**  |
| 1. Reversal of Cost of Power accrual from previous year
 | $0 | N |
| 1. Reversal of CT 1142 true-up from the previous year
 | $0 | N |
| 1. Unbilled to billed adjustment for previous year
 | $0 | N |
| 1. Reversal of RPP vs. Non-RPP allocation
 | $0 | N |
| **Sub-Total Reversals from previous year (A):** | $0 |  |
|  |  |   |
| **Principal Adjustments - current year**  |
| 1. Cost of power accrual for 2018 vs Actual per IESO bill
 | $0 | N |
| 1. True-up of CT 1142 for 2018 consumption recorded in 2019 GL
 | $0 | N |
| 1. Unbilled accrued vs. billed for 2018 consumption
 | $-258,268 | N |
| 1. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption
 | $0 | N |
| 1. Other
 | $0 | N |
| **Sub-Total Principal Adjustments for 2018 consumption (B)** | $-258,268 | N |
| **Total Principal Adjustments shown for 2018 (A + B)** | $-258,268 | N |
| **Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule** | $-742,431 |  |
|  |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| **Reconciliation of Account 1588 - 2017** |  |  |
|  |  |  |
|  |  **Principal Adjustments**  | **Was the amount a "Principal Adjustment" in the previous year? (Y/N)** |
| **Balance December 31, 2017** | $-76,545 |  |
| **Reversals of Principal Adjustments - previous year**  |
| 1. Reversal of Cost of Power accrual from previous year
 | $0 | N |
| 1. Reversal of CT 1142 true-up from the previous year
 | $0 | N |
| 1. Unbilled to billed adjustment for previous year
 | $0 | N |
| 1. Reversal of RPP vs. Non-RPP allocation
 | $0 | N |
| **Sub-Total Reversals from previous year (A):** | $0 |  |
|  |  |   |
| **Principal Adjustments - current year**  |
| 1. Cost of power accrual for 2017 vs Actual per IESO bill
 | $0 | N |
| 1. True-up of CT 1142 for 2017 consumption recorded in 2018 GL
 | $0 | N |
| 1. Unbilled accrued vs. billed for 2017 consumption
 | $0 | N |
| 1. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2017 consumption
 | $0 | N |
| 1. Other
 |  | N |
| **Sub-Total Principal Adjustments for 2017 consumption (B)** | $0 | N |
| **Total Principal Adjustments shown for 2017 (A + B)** | $0 | N |
| **Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule** | $-76,545 |  |

1. In all references in the questions relating to amounts booked to accounts 1588 and 1589, amounts are not booked directly to accounts USoA 1588 and 1589 relating to power purchase transactions, but are rather booked to the cost of power USoA 4705 Power Purchased, and 4707, Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions. [↑](#footnote-ref-1)