



Wellington North Power Inc.

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ESA # 7012854

January 31st 2020

Ontario Energy Board
Attention: Kirsten Walli, Board Secretary
P.O. Box 2319
2300 Yonge Street
27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: OEB File: EB-2019-0073
2020 Price Cap IR Distribution Rate Application - Wellington North Power Inc.
Applicant Responses to OEB Staff Questions

On January 22nd 2020, Wellington North Power Inc. (WNP) received seven (7) interrogatory questions from OEB Staff regarding the LDC's 2020 IRM Rate Application (OEB case number EB-2019-0073.) Please find enclosed the Applicant's responses to the questions raised.

An electronic copy of this letter containing responses to the questions raised has been filed on the Board's web portal together with an updated 2020 IRM Rate Generator model, 1595 Analysis Workform and GA Analysis Workform. In addition, the Applicant has filed a "GA Workform Adjustments" workbook that details the adjustment calculations and an "Account 1588 Reconciliation" workbook that includes transactions for year 2015 to 2018 inclusive.

Should the OEB have questions regarding this matter please do not hesitate to contact me.

Respectfully submitted,

Original Signed By

Richard Bucknall
Regulatory Manager

Wellington North Power Inc.

c.c. Kelli Benincasa - Rates Analyst, OEB

Wellington North Power Inc. (Wellington North Power)

2020 IRM Application

EB-2019-0073

Applicant's Responses to OEB Staff Questions

Staff Question-1

Ref: Rate Generator Model, Tab 3 – Continuity Schedule

Account Descriptions	Account Number	Total Interest	Total Claim	Account Disposition: Yes/No?
Group 1 Accounts				
LV Variance Account	1550	18,831	305,720	
Smart Metering Entity Charge Variance Account	1551	(213)	(4,778)	
RSVA - Wholesale Market Service Charge ⁵	1580	(31,332)	(501,379)	
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580	1,559	19,949	
RSVA - Retail Transmission Network Charge	1584	3,501	59,334	
RSVA - Retail Transmission Connection Charge	1586	8,264	156,349	
RSVA - Power ⁴	1588	921	74,885	Yes
RSVA - Global Adjustment ⁴	1589	(679)	(85,944)	Yes
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	(11,345)	31,848	Yes
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	(14,485)	21,210	Yes
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	No
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0	0	No
RSVA - Global Adjustment	1589	(679)	(85,944)	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(24,300)	163,139	
Total Group 1 Balance		(24,979)	77,195	

OEB staff have updated Tab 3 – Continuity Schedule to include Accounts 1588, 1589 1595 – 2014 and 1595 – 2016 in the total claim. OEB staff notes this changes the debit claim from \$35,196 to a debit claim of \$77,195, which still does not exceed the threshold test of +/- .0010 Please confirm these accounts are all eligible for disposition, if not please explain.

Wellington North Power Inc. Response:

Wellington North Power (WNP) confirms that accounts 1588, 1589, 1595 for year 2014 and account 1595 for year 2016 are all eligible for disposition.

As per IRM rate application submitted on November 22nd 2019, (page 20):

“As per section 3.2.5 of the “Filing Requirements”, an applicant may elect to dispose of the Group 1 account balances even if they are below the threshold. WNP confirms that the Applicant is not electing to dispose of Group 1 balances through this rate application”

The Applicant still agrees with the above statement and does not wish to dispose of these account balances during this rate application.

Staff Question-2

Ref: 1595 Analysis Workform

Please complete step 2 and 3 on the 1595 Analysis Workform for year 2014.

Wellington North Power Inc. Response:

WNP has completed Step 2 and Step 3 in the 1595 Analysis Workform for year 2014 as required. An updated 1595 Workform has been filed on the OEB's Board's web portal.

Staff Question-3

Ref: GA Analysis Workform Instructions

Rate Generator Model, Tab 3 – Continuity Schedule

GA Analysis Workform

The GA Analysis Workform Instructions states that

Input the Net Change in Principal Balance in the GL:

This should equal the GA flow-through transactions recorded in Account 1589 for the year. [**N.B.**: Please do not include dispositions in this number]

Staff prepares a table below to compare the Net change in Principal balances on the GA analysis workform to the transactions debit/(credit) during the year on the DVA continuity schedule of the IRM rate generator model:

	2015	2016	2017	2018
Transaction Debit/(Credit) during the year per the DVA Continuity Schedule	351,521	(215,229)	(425,982)	(38,476)
Net Change in Principal Balance in the GL per the GA Analysis Workform	351,521	(362,650)	(424,982)	203,424
Difference	0	147,421	(1,000)	(241,900)

- a) Please explain the differences noted in the table above for the years of 2016 to 2018.

Wellington North Power Inc. Response:

For 2017, there was an attempt to make the closing balance of 2017 in the DVA continuity schedule equal the actual GL balances at Dec 31, 2017. Since this created other disparities, the continuity schedule has been adjusted to reflect the GA Workform adjustments.

WNP has re-created OEB Staff's table comparing the updated DVA continuity schedule to the GL Analysis workform as per below:

Net change in Principal balances
Comparison between of updated DVA continuity schedule to the GL Analysis workform

	2015	2016	2017	2018
Transaction Debit/(Credit) during the year per the DVA Continuity Schedule	351,521	(215,229)	(424,982)	203,424
Net Change in Principal Balance in the GL per the GA Analysis Workform	351,521	(362,650)	(424,982)	203,424
Difference	0	147,421	0	0

- For 2016, the \$147,421 difference is the OEB-approved disposition of the GA balance during the 2016 Cost of Service rate application (EB-2015-0110). This is represented in the 2016 GA workform as item #10, but is broken out in the Continuity Schedule.
- For 2017, the \$1,000 difference in the original table was an input error on the continuity schedule which is now corrected and shows \$(424,982).
- For 2018, the continuity schedule has been updated to show the total transactions in account 1589 for 2018 being \$203,424. (See response to question 4 for more details about this adjustment.)

Staff Question-4

Ref: GA Analysis Workform

Rate Generator Model, Tab 3 – Continuity Schedule

Staff summarized one reconciling item – Differences in GA Unbilled, on the GA analysis workform as below:

\$	2015	2016	2017	2018
Differences in GA Unbilled	(221,740)	58,474	405,166	(241,900)

Staff notes that the cumulative difference in GA unbilled, calculated as the sum of all differences, is nil.

Staff summarized the principal adjustments during the years of 2015 to 2018 on the DVA continuity schedule of the IRM rate generator model as below:

\$	2015	2016	2017	2018
Principal Adjustments During the year of	(221,740)	58,474	164,266	241,900

Staff notes that the sum of the above principal adjustments of 2015 to 2018 as per the continuity schedule is \$242,900.

- Please confirm whether or not the reconciling item of Differences in GA unbilled on the GA Analysis Workform is the only item that should be included in the Principal Adjustments on the DVA continuity schedule?
- If a) is confirmed, please explain the differences noted between the above two tables for the years of 2017 and 2018.
- If a) is confirmed, please explain why the sum of the principal adjustments during the years of 2015 to 2018 on the DVA continuity schedule (i.e., the sum of the table 2) is not nil.
- If a) is not confirmed, please explain which reconciling items on the GA analysis workform are included as principal adjustments on the DVA continuity schedule and provide the reasons.

Wellington North Power Inc. Response:

As stated in the previous question (WNP's response to question 3), for 2017, there was an attempt to make the closing balance of 2017 in the DVA continuity schedule equal the actual GL balances at Dec 31, 2017. Since this created other disparities, the continuity schedule has been adjusted to reflect the GA Workform adjustments.

WNP has re-created OEB Staff's table summarizing the principal adjustments during the years of 2015 to 2018 and the Applicant has updated it to represent the changes made in the DVA continuity schedule:

**Summary of the Principal Adjustments During the Years of 2015 to 2018 as per
Updated DVA Continuity Schedule of the IRM Rate Generator Model.**

\$	2015	2016	2017	2018
Principal Adjustments During the year of	(221,740)	58,474	405,166	(241,900)

- a) WNP confirms the reconciling item of "Differences in GA unbilled" on the GA Analysis Workform is the only item that should be included in the Principal Adjustments on the DVA continuity schedule for 1589.
- b) Every difference in the original data is related to the (\$241,900). So for 2017, the difference is (\$240,900) plus the 2017 (\$1,000) inputting error (as noted in response to in Question 3 and corrected to (\$241,900).) With the changes to the continuity schedule, these differences are now nil.
- c) With the changes made to the continuity schedule, the sum of the adjustments compared to the GA Analysis Workform will now be nil.
- d) Not Applicable.

Staff Question-5

Ref: GA Analysis Workform

Staff summarized the reconciling items # 6 and #7 on the GA Analysis Workforms of 2015 to 2018 as below:

#		2015	2016	2017	2018
6	Differences in GA IESO posted rate and rate charged on IESO invoice	22,735	27,663	40,019	22,638
7	Differences in actual system losses and billed TLFs			39,319	

- Please provide the supporting calculations for the reconciling item #6 for the years of 2015 to 2018.
- Please explain why only 2017 has the reconciling item for the line loss difference?
- Please provide the supporting calculation for the 2017 line loss difference of \$39,319.

Wellington North Power Inc. Response:

- For the 2018 calculation, the reciprocal percentage (RPP percentage rather than non-RPP) was used. The correction results in a small change in the adjusting number, from \$22,638 to \$19,030.

The tables on the following page itemize the adjustment calculations between the GA calculation on the IESO kWh purchased and the GA charged on the IESO invoice for years 2015 to 2018. The difference is then multiplied by the percentage of non-RPP kWh and the total for the year is then used in the GA Workform.

The Applicant has provided details of the calculations for each year in the “GA Workform Adjustment – 20200131” workform which has been filed on the OEB web portal together with this response.

2015

Calculated GA	529,747.12	394,543.33	645,478.83	862,569.60	863,241.59	835,368.63	711,242.46	730,214.40	612,741.85	693,927.88	1,018,101.64	846,052.44	8,743,229.78
Actual Class B GA (IESO Invoice)	530,106.39	394,812.24	647,881.09	866,481.49	868,252.27	840,070.92	715,754.96	733,847.90	615,431.43	695,967.36	1,019,928.27	846,816.32	8,775,350.64
Class A GA													-
Difference in non-Class A GA	(359.27)	(268.91)	(2,402.26)	(3,911.89)	(5,010.68)	(4,702.29)	(4,512.50)	(3,633.50)	(2,689.58)	(2,039.48)	(1,826.63)	(763.88)	(32,120.86)
Non-RPP Percentage in Class B GA	60.81%	63.12%	65.87%	73.01%	73.37%	72.54%	69.68%	71.57%	71.19%	70.38%	68.12%	63.10%	
Non-RPP portion	(218.48)	(169.73)	(1,582.44)	(2,856.22)	(3,676.49)	(3,411.05)	(3,144.24)	(2,600.50)	(1,914.64)	(1,435.34)	(1,244.25)	(482.01)	(22,735.39)

2016

Calculated GA	908,312.89	922,607.53	994,024.78	978,954.07	908,976.78	817,400.76	690,533.37	682,850.18	847,069.82	1,002,676.10	1,008,444.26	821,215.98	10,583,066.52
Actual Class B GA (IESO Invoice)	908,842.96	923,995.58	997,073.12	983,996.74	915,078.68	823,356.31	695,306.17	686,567.86	851,163.95	1,005,740.45	1,010,618.50	821,392.80	10,623,133.12
Class A GA													-
Difference in non-Class A GA	(530.07)	(1,388.05)	(3,048.34)	(5,042.67)	(6,101.90)	(5,955.55)	(4,772.80)	(3,717.68)	(4,094.13)	(3,064.35)	(2,174.24)	(176.82)	(40,066.60)
Non-RPP Percentage in Class B GA	62.41%	66.40%	66.85%	70.08%	71.08%	70.93%	64.07%	66.85%	71.22%	71.39%	70.09%	60.17%	
Non-RPP portion	(330.84)	(921.73)	(2,037.71)	(3,533.89)	(4,336.95)	(4,224.29)	(3,058.06)	(2,485.41)	(2,915.68)	(2,187.71)	(1,523.88)	(106.40)	(27,662.53)

2017

Calculated GA	817,013.97	761,099.19	693,519.62	897,314.18	1,047,317.50	1,008,346.61	715,168.05	699,046.25	585,376.49	868,314.82	713,829.07	689,742.49	9,496,088.22
Actual Class B GA (IESO Invoice)	817,686.62	762,205.86	695,550.09	900,773.90	1,052,347.30	1,008,068.75	749,337.90	702,968.49	592,057.49	873,528.40	714,273.66	690,590.84	9,559,389.30
Class A GA							146,103.30	137,214.18	109,449.79	146,516.81	121,941.53	136,396.49	797,622.10
Difference in non-Class A GA	(672.65)	(1,106.67)	(2,030.47)	(3,459.72)	(5,029.80)	277.86	(34,169.85)	(3,922.24)	(6,681.00)	(5,213.58)	(444.59)	(848.35)	(63,301.08)
Non-RPP Percentage in Class B GA	64.63%	67.76%	64.72%	72.84%	70.29%	70.73%	61.98%	61.62%	60.38%	64.28%	57.54%	50.24%	
Non-RPP portion	(434.75)	(749.89)	(1,314.18)	(2,520.00)	(3,535.40)	196.52	(21,177.48)	(2,417.05)	(4,033.67)	(3,351.43)	(255.81)	(426.22)	(40,019.36)

2018

Calculated GA	560,146.22	571,938.75	717,155.45	669,302.26	703,738.82	755,685.73	341,894.13	330,956.46	348,536.27	517,909.84	466,863.28	381,381.88	6,365,509.10
Actual Class B GA (IESO Invoice)	553,532.97	585,952.17	706,147.51	683,799.53	709,897.86	762,562.34	348,290.25	334,530.64	351,873.10	520,452.84	467,358.84	382,471.34	6,406,869.39
Class A GA	104,875.24	106,136.12	128,328.62	125,359.16	133,435.37	153,417.88	307,925.83	295,982.91	286,127.04	383,389.22	316,214.79	288,133.22	1,877,773.01
Difference in non-Class A GA	6,613.25	(14,013.42)	11,007.94	(14,497.27)	(6,159.04)	(6,876.61)	(6,396.12)	(3,574.18)	(3,336.83)	(2,543.00)	(495.56)	(1,089.46)	(41,360.29)
Non-RPP Percentage in Class B GA	71.41%	59.80%	56.72%	57.32%	62.64%	56.55%	30.23%	31.02%	34.05%	33.79%	32.24%	33.35%	
Non-RPP portion	4,722.52	(8,379.84)	6,243.24	(8,309.57)	(3,857.77)	(3,888.50)	(1,933.37)	(1,108.61)	(1,136.11)	(859.16)	(159.75)	(363.36)	(19,030.27)

The focus for WNP's IRM application EB-2017-082 was quantifying and reallocating the GA Unbilled entry; the difference in actual losses did not come to the forefront as an issue for years 2015 and 2016. The details of the calculations for 2015 to 2018 have been provided in the "GA Workform Adjustment – 20200131" workbook (see worksheet named "Losses") which has been filed on the OEB web portal together with this response.

Including this adjustment in the GA Workforms for 2015 and 2016 would be a benefit in reconciling the data, but these have not been updated retroactively. The number calculated for 2018 has now been added to the 2018 GA Workform.

- b) The table below illustrates the 2017 calculation used in the "GA Workform Adjustment – 20200131" workbook in the worksheet named "Losses":

Losses		
	2017	
Electricity Purchases	106,743,638.00	From IESO Invoices
Total Metered Electricity	100,777,475.00	RRR Filing
System Load Loss factor	1.059201354	Calc
COS system Losses	1.0656	2016 COS
Difference	0.006398646	Calc
2017 Non-RPP Class B GA allocation	\$6,144,924.89	1-4707-4400-221-000
Variance	\$39,319.20	

Staff Question-6

Ref: Rate Generator Model, Tab 3 – Continuity Schedule

Staff summarized the principal adjustments during the year on the DVA continuity schedule of the IRM rate generator as follows:

\$	2015	2016	2017	2018
Account 1588 Power – Principal Adjustments during the year of	182,816	(26,827)	(156,989)	(150,650)
Account 1589 GA - Principal Adjustments during the year of	(221,740)	58,474	164,266	241,900

- Please list each principal adjustment in 2015 to 2018 for Account 1588 and explain the nature of these adjustments.
- Please explain why the principal adjustments for Account 1588 is not reciprocal of the principal adjustments for Account 1589?

Wellington North Power Inc. Response:

- The table below summarizes the yearly adjustments made by WNP in accounts 1588 and 1589:

Row		2015	2016	2017	2018
1	Reciprocal of Account 1589 GA - Principal Adjustments	221,740	(58,474)	(405,166)	241,900
2	Adjustments of RPP Annual Reconciliation for GA	(38,924)	(7,277)	(91,250)	accrued
3	Reversal of Previous Year Adj now in the yearly transactions		38,924	7,277	91,250
4	Total 1588 Power Principal Adjustment	182,816	(26,827)	(489,139)	333,150

The first adjustment row is the reciprocal adjustment from the GA Unbilled changes in 1589 as would be expected.

The second adjustment row is the RPP Annual Reconciliation. WNP extracts actual customer RPP billed data from its billing system for the whole billing year and compares it to the data filed with the IESO for the corresponding period to ensure the accuracy of the submission is maintained on a regular basis.

The annual reconciliation was performed in Quarter 1 of the following year of billing (e.g. RPP consumption data for January 2015 to December 2015 inclusive was extracted in Quarter 1 of 2016.)

WNP performed this reconciliation method on an annual basis up to and inclusive of 2018 billing year which was reconciled in Quarter 1 of 2019. As of 2018, this adjustment is accrued so the calculation is included in the yearend balances.

Note: In 2019, WNP changed its reconciliation period from annually to quarterly whereby:

Consumption	Reconciliation Month	Submission to IESO
Q1 - January 2019 to March 2019	April 2019	May 4 th 2019
Q2 - April 2019 to June 2019	July 2019	August 4 th 2019
Q3 - July 2019 to September 2019	October 2019	November 4 th 2019
Q4 - October 2019 to December 2019	January 2020	February 4 th 2020

The third adjustment is the reversal of the RPP Annual Reconciliation since when this data was filed with the IESO, it became part of the changes in 1588 during that year.

The fourth adjustment row is the total of all these changes and reconciles to the values on the continuity schedule.

- b) The 1588 principal adjustments are not the exact reciprocal of the 1589 adjustments because the true-up of GA for RPP accounts is included in the adjustments to 1588 until this amount was accrued beginning at year end 2018.

Staff Question-7

Ref: Application, page 26

Wellington North Power provided the reconciliation for the 2018 reconciliation for Account 1588 as below:

Reconciliation of Account 1588 - 2018

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	\$72,586	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation		
Sub-Total Reversals from previous year (A):		
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other - No disposition is requested so "Total Claim" column is \$0 on Continuity Schedule	(\$72,586)	
Sub-Total Principal Adjustments for 2018 consumption (B)		
Total Principal Adjustments shown for 2018 (A + B)		
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	\$0	

Staff notes that the \$72,586 provided on the first row (balance December 31, 2018) represents the closing principal balance plus the closing interest balance as at December 31, 2018. In addition, the principal adjustment of (150,650) in 2018 and prior year principal adjustments were not listed and reconciled in the table.

- a) Please re-perform the reconciliation for Account 1588 for the years of 2015 to 2018 for the principal balance only (the first row of the table is changed to the principal balance in the GL and the last row in the table is changed to the principal balance on the DVA continuity schedule for the year).

Wellington North Power Inc. Response:

- a) The tables below illustrate the record of the principal balances only (as clarified with OEB staff.) The adjustments are described in the Applicant's response to Question 6 part a). The "Total Principal Adjustments shown for 201X" is the adjustment value on the continuity Schedule. The "Sub-Total Principal Adjustments for 201X consumption" is the value that the G/L principal amount is adjusted by.

WNP has prepared a workbook summarizing the account reconciliation for account 1588 for the period 2015 to 2018. This workbook, "Account 1588 Reconciliation 2015 to 2018", has been filed on the OEB web portal together with this response.

2015

This figure represents the adjustments to the yearend G/L balance as well as the adjustments in the Continuity Schedule. Since this is the first year in the process both adjustments are the same dollar value.

	Principal Adjustment s	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
G/L Balance December 31, 2015	-194,560	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation		
Sub-Total Reversals from previous year (A):	0	
Principal Adjustments - current year		
5. Cost of power accrual for 2015 vs Actual per IESO bill		
6. True-up of CT 1142 for 2015 consumption recorded in 2016 GL		
7. Unbilled adjustment for 2015 consumption	221,740	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2015 consumption	-38,924	N
9. Other		
Sub-Total Principal Adjustments for 2015 consumption (B)	182,816	G/L Adjustment
Total Principal Adjustments shown for 2015 (A + B)	182,816	Cont Schedule Adj
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	-11,744	

2016

Since the GA Workform was first completed in 2017, the unbilled adjustment for 2015 was not entered in 2016. Therefore it must be included in the G/L adjustments for 2016. However, it is already included in the Continuity Schedule, so the 2015 adjustment is excluded from that calculation.

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
G/L Balance December 31, 2016	-198,555	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation	38,924	Y (Entry included in year end balance)
Sub-Total Reversals from previous year (A):	38,924	
Principal Adjustments - current year		
5. Cost of power accrual for 2016 vs Actual per IESO bill		
6. True-up of CT 1142 for 2016 consumption recorded in 2017 GL		
7. Unbilled adjustment for 2015 consumption	221,740	Y - not entered in G/L in 2016 though
7. Unbilled adjustment for 2016 consumption	-58,474	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2016 consumption	-7,277	N
9. Other		
Sub-Total Principal Adjustments for 2016 consumption (B)	155,989	G/L Adjustment
Total Principal Adjustments shown for 2016	-26,827	Cont Schedule Adj
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	-42,567	

2017

In 2017 Entries were made to the G/L and are not used to calculate the G/L adjustment.

	Principal Adjustment s	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
G/L Balance December 31, 2017	258,830	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled adjustment for previous years	-163,266	Y (Entry included in year end balance)
4. Reversal of RPP vs. Non-RPP allocation	7,277	Y (Entry included in year end balance)
Sub-Total Reversals from previous year (A):	-155,989	
Principal Adjustments - current year		
5. Cost of power accrual for 2017 vs Actual per IESO bill		
6. True-up of CT 1142 for 2017 consumption recorded in 2018 GL		
7. Unbilled adjustment for previous years (allocated in 2017)	-241,900	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2017 consumption	-91,250	N
9. Other		
Sub-Total Principal Adjustments for 2017 consumption (B)	-333,150	G/L Adjustment
Total Principal Adjustments shown for 2017 (A + B)	-489,139	Cont Schedule Adj
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	-74,320	

2018

In 2018 all the adjustments have been recorded in the G/L. There are no annual reconciliation adjustments required since these are now accrued.

	Principal Adjustment s	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
G/L Balance December 31, 2018	73,964	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year	241,900	Y (Entry included in year end balance)
4. Reversal of RPP vs. Non-RPP allocation	91,250	Y (Entry included in year end balance)
Sub-Total Reversals from previous year (A):	333,150	
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other		
Sub-Total Principal Adjustments for 2018 consumption (B)	0	G/L Adjustment
Total Principal Adjustments shown for 2018 (A + B)	333,150	Cont Schedule Adj
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	73,964	