

GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells	
Drop down cells	
Utility Name	OSHAWA PUC NETWORKS INC.

Note 1

For Account 1589,

- a) If the account was last approved on a final basis, select the year that the balance was last approved on a final basis. 2016
- b) If the account was last approved on an interim basis, and
- i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. OR
 - ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

Instructions:

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the GA Analysis Workform tabs and the Principal Adjustments tab.

For example:

- Scenario a - If 2018 balances were last approved on a final basis - Select 2018 and a GA Analysis Workform for 2019 will be generated.
- Scenario bi - If 2018 balances were last approved on an interim basis and there are no changes to 2018 balances - Select 2018 and a

GA

Analysis Workform for 2019 will be generated.

- Scenario bii - If 2018 balances were last approved on an interim basis, there are changes to 2018 balances, and 2017 balances were last approved for disposition - Select 2017 and GA Analysis Workforms for 2018 and 2019 will be generated.

2) Complete the GA Analysis Workform for each year generated.

3) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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
2017	\$ (175,708)	\$ 1,498,908	\$ (1,676,983)	\$ 86,671	\$ 262,379	\$ 34,279,616	0.8%
2018	\$ 116,815	\$ (2,752,027)	\$ 3,187,007	\$ 100,674	\$ (16,141)	\$ 29,260,917	-0.1%
2019	\$ 449,125	\$ (937,988)	\$ 1,344,414	\$ 406,426	\$ (42,699)	\$ 32,580,144	-0.1%
Cumulative Balance	\$ 390,233	\$ (2,191,107)	\$ 2,854,438	\$ 593,771	\$ 203,538	\$ 96,120,678	N/A

GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2017		
Total Metered excluding WMP	C = A+B	1,029,256,995	kWh	100%
RPP	A	633,383,354	kWh	61.5%
Non RPP	B = D+E	395,873,641	kWh	38.5%
Non-RPP Class A	D	67,594,546	kWh	6.6%
Non-RPP Class B*	E	328,279,095	kWh	31.9%

*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.

Note 3 **GA Billing Rate**

GA is billed on the

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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	2017								
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	=M-K
January	32,445,379	32,183,013	33,743,194	34,005,559	0.06687	\$ 2,273,952	0.08227	\$ 2,797,637	\$ 523,686
February	34,753,819	33,743,194	36,143,971	37,154,596	0.10559	\$ 3,923,154	0.08639	\$ 3,209,786	\$ (713,368)
March	29,279,915	36,143,971	30,451,111	23,587,055	0.08409	\$ 1,983,435	0.07135	\$ 1,682,936	\$ (300,499)
April	32,532,109	30,451,111	33,833,394	35,914,391	0.06874	\$ 2,468,755	0.10778	\$ 3,870,853	\$ 1,402,098
May	29,133,862	33,833,394	30,299,217	25,599,685	0.10623	\$ 2,719,455	0.12307	\$ 3,150,553	\$ 431,099
June	30,663,959	30,299,217	31,890,517	32,255,259	0.11954	\$ 3,855,794	0.11848	\$ 3,821,603	\$ (34,191)
July	24,237,941	31,890,517	25,207,459	17,554,883	0.10652	\$ 1,869,946	0.11280	\$ 1,980,191	\$ 110,245
August	31,267,838	25,207,459	32,518,552	38,578,931	0.11500	\$ 4,436,577	0.10109	\$ 3,899,944	\$ (536,633)
September	28,075,738	32,518,552	29,198,767	24,755,953	0.12739	\$ 3,153,661	0.08864	\$ 2,194,368	\$ (959,293)
October	20,117,091	29,198,767	20,921,774	11,840,098	0.10212	\$ 1,209,111	0.12563	\$ 1,487,472	\$ 278,361
November	34,708,390	20,921,774	26,096,726	39,883,342	0.11164	\$ 4,452,576	0.09704	\$ 3,870,280	\$ (582,297)
December	25,073,425	26,096,726	26,156,283	25,132,983	0.08391	\$ 2,108,909	0.09207	\$ 2,313,994	\$ 205,085
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	352,289,466	362,487,695	356,460,965	346,262,736		\$ 34,455,324		\$ 34,279,616	\$ (175,708)

Calculated Loss Factor **1.0548**
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW **1.0486**
 Difference **0.0062**

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Difference in loss factor is less than 1%.

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)					If "no", please provide an explanation
		\$ 1,498,908			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 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				
8	Others as justified by distributor				
9					
10	Allocation differences between RPP & non-RPP GA	\$ (1,587,946)	The monthly determination of RPP GA to be charged on IESO invoice is based off billed data reports for the	Yes	

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (89,038)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (175,708)
	Unresolved Difference	\$ 86,671
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.3%</u>

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	1,090,919,821	kWh	100%
RPP	A	697,359,913	kWh	63.9%
Non-RPP	B = D+E	393,559,908	kWh	36.1%
Non-RPP Class A	D	92,817,186	kWh	8.5%
Non-RPP Class B*	E	300,742,722	kWh	27.6%

*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.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

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

Yes

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	=M-K
January	14,852,098	26,156,283	12,223,276	919,091	0.08777	\$ 80,669	0.06736	\$ 61,910	\$ (18,759)
February	40,398,901	12,223,276	33,248,296	61,423,920	0.07333	\$ 4,504,216	0.08167	\$ 5,016,492	\$ 512,275
March	24,685,076	33,248,296	20,315,818	11,752,598	0.07877	\$ 925,752	0.09481	\$ 1,114,264	\$ 188,512
April	25,971,941	20,315,818	21,374,908	27,031,032	0.09810	\$ 2,651,744	0.09959	\$ 2,692,020	\$ 40,276
May	24,522,690	21,374,908	20,182,174	23,329,956	0.09392	\$ 2,191,150	0.10793	\$ 2,518,002	\$ 326,853
June	25,284,702	20,182,174	20,809,309	25,911,837	0.13336	\$ 3,455,603	0.11896	\$ 3,082,472	\$ (373,130)
July	27,524,371	20,809,309	22,652,557	29,367,619	0.08502	\$ 2,496,835	0.07737	\$ 2,272,173	\$ (224,662)
August	29,439,278	22,652,557	24,228,526	31,015,246	0.07790	\$ 2,416,088	0.07490	\$ 2,323,042	\$ (93,046)
September	29,179,101	24,228,526	24,014,400	28,964,976	0.08424	\$ 2,440,010	0.08584	\$ 2,486,354	\$ 46,344
October	27,426,115	24,014,400	22,571,692	25,983,407	0.08921	\$ 2,317,980	0.12059	\$ 3,133,339	\$ 815,359
November	25,563,354	22,571,692	21,038,640	24,030,302	0.12235	\$ 2,940,107	0.09855	\$ 2,368,186	\$ (571,921)
December	25,541,642	21,038,640	25,111,582	29,614,584	0.09198	\$ 2,723,949	0.07404	\$ 2,192,664	\$ (531,286)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	320,389,269	268,815,880	267,771,178	319,344,567		\$ 29,144,102		\$ 29,260,917	\$ 116,815

Calculated Loss Factor	1.0619
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0486
Difference	0.0133

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		\$ (2,752,027)			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 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				
8	Others as justified by distributor				
9					
10	Allocation differences between RPP & non-RPP GA	\$ 2,969,517	The monthly determination of RPP GA to be charged on IESO invoice is based off billed data reports for the	Yes	

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 217,490
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 116,815
	Unresolved Difference	\$ 100,674
	Unresolved Difference as % of Expected GA Payments to IESO	0.3%

GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2019		
Total Metered excluding WMP	C = A+B	1,049,491,567	kWh	100%
RPP	A	672,800,558	kWh	64.1%
Non RPP	B = D+E	376,691,009	kWh	35.9%
Non-RPP Class A	D	90,242,032	kWh	8.6%
Non-RPP Class B*	E	286,448,977	kWh	27.3%

*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.

Note 3 **GA Billing Rate**

GA is billed on the

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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	2019								
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	=M-K
January	25,039,850	25,111,582	20,607,796	20,536,065	0.06741	\$ 1,384,336	0.08092	\$ 1,661,778	\$ 277,442
February	30,091,001	20,607,796	24,764,894	34,248,098	0.09657	\$ 3,307,339	0.08812	\$ 3,017,942	\$ (289,396)
March	23,779,843	24,764,894	19,570,810	18,585,759	0.08105	\$ 1,506,376	0.08041	\$ 1,494,481	\$ (11,895)
April	27,439,024	19,570,810	22,582,317	30,450,530	0.08129	\$ 2,475,324	0.12333	\$ 3,755,464	\$ 1,280,140
May	23,679,211	22,582,317	19,487,991	20,584,885	0.12860	\$ 2,647,216	0.12604	\$ 2,594,519	\$ (52,697)
June	18,188,330	19,487,991	14,968,996	13,669,335	0.12444	\$ 1,701,012	0.13728	\$ 1,876,526	\$ 175,514
July	29,100,587	14,968,996	23,949,783	38,081,375	0.13527	\$ 5,151,268	0.09645	\$ 3,672,949	\$ (1,478,319)
August	28,096,660	23,949,783	23,123,551	27,270,428	0.07211	\$ 1,966,471	0.12607	\$ 3,437,983	\$ 1,471,512
September	27,503,814	23,123,551	22,635,639	27,015,902	0.12934	\$ 3,494,237	0.12263	\$ 3,312,960	\$ (181,277)
October	23,697,482	22,635,639	19,503,028	20,564,871	0.17878	\$ 3,676,588	0.13680	\$ 2,813,274	\$ (863,313)
November	20,344,689	19,503,028	16,743,679	17,585,341	0.10727	\$ 1,886,380	0.09953	\$ 1,750,269	\$ (136,111)
December	26,336,378	16,743,679	24,652,542	34,245,240	0.08569	\$ 2,934,475	0.09321	\$ 3,191,999	\$ 257,524
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	303,296,869	253,050,066	252,591,026	302,837,829		\$ 32,131,019		\$ 32,580,144	\$ 449,125

Calculated Loss Factor	1.0572
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0486
Difference	0.0086

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

n/a

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Difference in loss factor is less than 1%.

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		\$ (937,988)			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 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/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
3	Significant prior period billing adjustments recorded in current year				
4	Differences in actual system losses and billed TLFs				
5	CT 2148 for prior period corrections				
6	Others as justified by distributor				
7	Allocation differences between RPP & non-RPP GA	\$ 1,344,414	The monthly determination of RPP GA to be charged on IESO invoice is based off billed data reports for the		
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 406,426
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 449,125
	Unresolved Difference	\$ (42,699)
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.1%</u>

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 7 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
Total principal adjustments included in last approved balance			
Difference		-	

Account 1588 - RSVA Power			
	Adjustment Description	Amount	To be Reversed in Current Application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
Total principal adjustments included in last approved balance			
Difference		-	

Note 8 **Principal adjustment reconciliation in current application**

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2019 Balance" column should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	-	