

GA Analysis Workform

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

Year		2015		
Total Metered excluding WMP	C = A+B	239,350,418	kWh	100%
RPP	A	170,047,473	kWh	71.0%
Non-RPP	B = D+E	69,302,945	kWh	29.0%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	69,302,945	kWh	29.0%

*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	2015								
	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 (\$)
Calendar Month	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	6,722,035			6,722,035	0.05549	\$ 373,006	0.05068	\$ 340,673	\$ (32,333)
February	6,287,332			6,287,332	0.06961	\$ 436,919	0.03961	\$ 249,041	\$ (189,877)
March	6,398,303			6,398,303	0.03604	\$ 230,595	0.06290	\$ 402,453	\$ 171,858
April	5,574,281			5,574,281	0.06705	\$ 373,756	0.09559	\$ 532,845	\$ 159,090
May	5,781,477			5,781,477	0.09416	\$ 544,384	0.09668	\$ 558,953	\$ 14,569
June	5,967,182			5,967,182	0.09228	\$ 550,652	0.09540	\$ 569,269	\$ 18,618
July	6,323,130			6,323,130	0.08898	\$ 562,000	0.07983	\$ 498,452	\$ (63,547)
August	6,294,222			6,294,222	0.08805	\$ 554,206	0.08010	\$ 504,167	\$ (50,039)
September	6,207,190			6,207,190	0.08270	\$ 513,335	0.06703	\$ 416,068	\$ (97,267)
October	6,242,914			6,242,914	0.06371	\$ 397,736	0.07544	\$ 470,965	\$ 73,229
November	6,110,247			6,110,247	0.07623	\$ 465,784	0.11320	\$ 691,680	\$ 225,896
December	6,381,760			6,381,760	0.11462	\$ 731,477	0.09471	\$ 604,416	\$ (127,061)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	74,290,074	-	-	74,290,074		\$ 5,735,848		\$ 5,838,985	\$ 103,136

Calculated Loss Factor 1.0720
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0723
Difference -0.0003

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

The data in column F is calendar month consumption

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)	\$ 363,636			
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -			
1a				
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (26,296)	True of allocation of charge type 148 to actual proportion of RPP/Non-RPP consumption	Yes	-\$ 26,296
2a Remove prior year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
2b Add current year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
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	\$ -			
Differences in GA IESO posted rate and rate charged on IESO invoice	\$ -			
6 Differences in actual system losses and billed TLFs	\$ -			
7 Others as justified by distributor	\$ -			
8				
9				
10				

Note 6 Adjusted Net Change in Principal Balance in the GL \$ 337,341
Net Change in Expected GA Balance in the Year Per Analysis \$ 103,136
Unresolved Difference \$ 234,205
Unresolved Difference as % of Expected GA Payments to IESO 4.0% Unresolved differences of greater than + or - 1% should be explained

GA Analysis Workform

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

Year		2016		
Total Metered excluding WMP	C = A+B	242,802,823	kWh	100%
RPP	A	171,353,343	kWh	70.8%
Non-RPP	B = D+E	70,849,480	kWh	29.2%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	70,849,480	kWh	29.2%

*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	2016								
	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 (\$)
Calendar Month	F	G	H	I = F-G+H	J	K = J*I	L	M = I*L	=M-K
January	6,723,040			6,723,040	0.08423	\$ 566,282	0.09179	\$ 617,108	\$ 50,826
February	6,298,150			6,298,150	0.10384	\$ 654,000	0.09851	\$ 620,431	\$ (33,569)
March	6,466,157			6,466,157	0.09022	\$ 583,377	0.10610	\$ 686,059	\$ (102,683)
April	6,077,307			6,077,307	0.12115	\$ 736,266	0.11132	\$ 676,526	\$ (59,740)
May	5,966,411			5,966,411	0.10405	\$ 620,805	0.10749	\$ 641,330	\$ (20,524)
June	6,023,527			6,023,527	0.11650	\$ 701,741	0.09545	\$ 574,946	\$ (126,795)
July	6,400,209			6,400,209	0.07667	\$ 490,704	0.08306	\$ 531,601	\$ 40,897
August	6,709,807			6,709,807	0.08569	\$ 574,963	0.07103	\$ 476,598	\$ (98,366)
September	6,117,641			6,117,641	0.07060	\$ 431,905	0.09531	\$ 583,072	\$ 151,167
October	6,353,127			6,353,127	0.09720	\$ 617,524	0.11226	\$ 713,202	\$ 95,678
November	6,428,915			6,428,915	0.12271	\$ 788,892	0.11109	\$ 714,188	\$ (74,704)
December	6,580,863			6,580,863	0.10594	\$ 697,177	0.08708	\$ 573,062	\$ (124,115)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	76,145,153	-	-	76,145,153		\$ 7,463,635		\$ 7,408,122	\$ (55,514)

Calculated Loss Factor 1.0747
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0723
Difference 0.0024

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

The data in column F is calendar month consumption

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)	\$ 324,279			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -	True-up of GA charges based on Actual Non-RPP Volumes recorded in the GL in 2018		
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (414,246)	True up of allocation of charge type 148 to actual proportion of RPP/Non-RPP consumption	Yes	-\$ 414,246
2a Remove prior year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
2b Add current year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
3a actual from long term load transfers	\$ 32,176	957,045 kWh from Hydro One LTLT's		
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	\$ 5,668	168,581 kWh (Adj Jan billing for prior year + Adj billing for current year end)		
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				

Note 6 **Adjusted Net Change in Principal Balance in the GL**
Net Change in Expected GA Balance in the Year Per Analysis \$ (55,514)
Unresolved Difference \$ 3,390
Unresolved Difference as % of Expected GA Payments to IESO 0.0%

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	242,272,213	kWh	100%
RPP	A	169,038,200	kWh	69.8%
Non RPP	B = D+E	73,234,013	kWh	30.2%
Non-RPP Class A	D	2,316,040	kWh	1.0%
Non-RPP Class B*	E	70,917,973	kWh	29.3%

*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

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	2017									
	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 (\$)	
Calendar Month	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	7,104,387			7,104,387	0.06687	\$ 475,070	0.08227	\$ 584,478	\$ 109,408	
February	6,137,065			6,137,065	0.10559	\$ 648,013	0.08639	\$ 530,181	\$ (117,832)	
March	7,073,383			7,073,383	0.08409	\$ 594,801	0.07135	\$ 504,686	\$ (90,115)	
April	6,095,058			6,095,058	0.06874	\$ 418,974	0.10778	\$ 656,925	\$ 237,951	
May	6,267,139			6,267,139	0.10623	\$ 665,758	0.12307	\$ 771,297	\$ 105,539	
June	6,321,255			6,321,255	0.11954	\$ 755,643	0.11848	\$ 748,942	\$ (6,701)	
July	6,130,864			6,130,864	0.10652	\$ 653,060	0.11280	\$ 691,561	\$ 38,502	
August	6,142,910			6,142,910	0.11500	\$ 706,435	0.10109	\$ 620,987	\$ (85,448)	
September	6,000,922			6,000,922	0.12739	\$ 764,457	0.08864	\$ 531,922	\$ (232,536)	
October	5,995,653			5,995,653	0.10212	\$ 612,276	0.12563	\$ 753,234	\$ 140,958	
November	6,246,283			6,246,283	0.11164	\$ 697,335	0.09704	\$ 606,139	\$ (91,196)	
December	6,536,532			6,536,532	0.08391	\$ 548,480	0.09207	\$ 601,819	\$ 53,338	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	76,051,451	-	-	76,051,451		\$ 7,540,302		\$ 7,602,171	\$ 61,869	

Calculated Loss Factor 1.0724
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0723
Difference 0.0001

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

The data in column F is calendar month consumption.

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)	\$ 378,643			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -	True-up of GA charges based on Actual Non-RPP Volumes recorded in the GL in 2018		
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (509,306)	True of of allocation of charge type 148 to actual proportion of RPP/Non-RPP consumption	Yes	-\$ 509,306
2a Remove prior year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
2b Add current year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
3a Remove difference between prior year accrual/forecast to actual from long term load transfers	\$ 32,120	950,723 kWh from Hydro One LTLT's		
3b Add difference between current year accrual/forecast to actual from long term load transfers	\$ -			
4 Remove GA balances pertaining to Class A customers	\$ 29,636	GA Balances for 2017		
5 Significant prior period billing adjustments recorded in current year	\$ 59,416	1,758,655 kWh (Adj. Jan billing for prior year + Adj. billing for current year end)		
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				

Note 6 **Adjusted Net Change in Principal Balance in the GL**
Net Change in Expected GA Balance in the Year Per Analysis \$ (9,491)
Unresolved Difference \$ 61,869
Unresolved Difference as % of Expected GA Payments to IESO \$ (71,359)
-0.9%

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	263,499,386	kWh	100%
RPP	A	188,770,098	kWh	71.6%
Non RPP	B = D+E	74,729,288	kWh	28.4%
Non-RPP Class A	D	8,058,129	kWh	3.1%
Non-RPP Class B*	E	66,671,159	kWh	25.3%

*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

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									
	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 (\$)	
Calendar Month	F	G	H	I = F-G+H	J	K = F*J	L	M = I*L	N = M-K	
January	6,681,371			6,681,371	0.08777	\$ 586,424	0.06736	\$ 450,057	\$	(136,367)
February	5,833,443			5,833,443	0.07333	\$ 427,766	0.08167	\$ 476,417	\$	48,651
March	6,293,065			6,293,065	0.07877	\$ 495,705	0.09481	\$ 596,645	\$	100,941
April	5,706,836			5,706,836	0.09810	\$ 559,841	0.09959	\$ 568,344	\$	8,503
May	5,820,146			5,820,146	0.09392	\$ 546,628	0.10793	\$ 628,168	\$	81,540
June	5,772,837			5,772,837	0.13336	\$ 769,866	0.11896	\$ 686,737	\$	(83,129)
July	6,027,866			6,027,866	0.08502	\$ 512,489	0.07737	\$ 466,376	\$	(46,113)
August	6,125,958			6,125,958	0.07790	\$ 477,212	0.07490	\$ 458,834	\$	(18,378)
September	5,658,971			5,658,971	0.08424	\$ 476,712	0.08584	\$ 485,766	\$	9,054
October	5,648,101			5,648,101	0.08921	\$ 503,867	0.12059	\$ 681,104	\$	177,237
November	5,763,932			5,763,932	0.12235	\$ 705,217	0.09855	\$ 568,036	\$	(137,182)
December	5,680,221			5,680,221	0.09198	\$ 522,467	0.07404	\$ 420,564	\$	(101,903)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	71,012,745	-	-	71,012,745		\$ 6,584,193		\$ 6,487,048	\$	(97,145)

Calculated Loss Factor 1.0651

Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.064

Difference 0.0011

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

The data in column F is calendar month consumption

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 Adjustments 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)	\$ 712,762			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ (949,848)	Please note the CT 148 True-up amount was incorrectly recorded as a debit instead of a credit in the GL. Therefore, the reversing entry has been recorded		
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ -	CT 148 True-ups all recorded in 2018		
2a Remove prior year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
2b Add current year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL		
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	\$ 98,157	GA Balances for 2018		
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				

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (138,929)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (97,145)
	Unresolved Difference	\$ (41,785)
	Unresolved Difference as % of Expected GA Payments to IESO	-0.6%

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	270,098,352	kWh	100%
RPP	A	136,656,061	kWh	72.8%
Non-RPP	B = D+E	73,442,291	kWh	27.2%
Non-RPP Class A	D	10,965,509	kWh	4.1%
Non-RPP Class B*	E	62,476,783	kWh	23.1%

*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	2019									
	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 (\$)	
Calendar Month	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	5,856,826			5,856,826	0.06741	\$ 394,809	0.08092	\$ 473,934	\$ 79,126	
February	5,282,327			5,282,327	0.09657	\$ 510,114	0.08812	\$ 465,479	\$ (44,636)	
March	5,556,224			5,556,224	0.08105	\$ 450,332	0.08041	\$ 446,776	\$ (3,556)	
April	5,167,861			5,167,861	0.08129	\$ 420,095	0.12333	\$ 637,352	\$ 217,257	
May	5,207,360			5,207,360	0.12980	\$ 669,667	0.12604	\$ 656,336	\$ (13,331)	
June	5,293,202			5,293,202	0.12444	\$ 658,686	0.13728	\$ 726,651	\$ 67,965	
July	6,141,273			6,141,273	0.13527	\$ 830,730	0.09645	\$ 592,326	\$ (238,404)	
August	5,813,472			5,813,472	0.07211	\$ 419,209	0.12607	\$ 732,904	\$ 313,695	
September	5,317,744			5,317,744	0.12934	\$ 687,797	0.12263	\$ 652,115	\$ (35,682)	
October	5,383,791			5,383,791	0.17878	\$ 962,514	0.13680	\$ 736,503	\$ (226,012)	
November	5,453,257			5,453,257	0.10727	\$ 584,971	0.09953	\$ 542,763	\$ (42,208)	
December	5,762,047			5,762,047	0.08569	\$ 493,750	0.09321	\$ 537,080	\$ 43,331	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	66,235,385	-	-	66,235,385		\$ 7,082,674		\$ 7,200,219	\$ 117,544	

Calculated Loss Factor 1.0602
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.064
Difference -0.0038

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

The data in column F is calendar month consumption

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 Adjustments
			Principal Adjustment on DVA Continuity Schedule
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 259,043		
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -	CT 148 True-ups all recorded in 2018	
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (200,287)	December GA true-up posted in January 2020	Yes
2a Remove prior year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL	
2b Add current year end unbilled to actual revenue differences	\$ -	Amounts included in Principal Adjustments not recorded to the GL	
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	\$ (8,862)	CT 2148 prior period corrections	No
6 Others as justified by distributor	\$ -		
7			
8			
9			
10			

Note 6 **Adjusted Net Change in Principal Balance in the GL** \$ 49,895
Net Change in Expected GA Balance in the Year Per Analysis \$ 117,544
Unresolved Difference \$ (67,650)
Unresolved Difference as % of Expected GA Payments to IESO -0.9%

GA Analysis Workform - Account 1588 and 1589 - Principal Adjustment Reconciliation

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

Account 1589 - RSPA Global Adjustment			
Year	Adjustment Description	Amount	To be Reversed in Current Application
2016	1 Reversal of prior approved principal adjustments included from table above	(654,500)	
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total	(654,500)	
	Total principal adjustments included in last approved balance	(654,500)	
	Difference	(654,500)	

Account 1588 - RSPA Power			
Year	Adjustment Description	Amount	To be Reversed in Current Application
2016	1 Reversal of prior approved principal adjustments included from table above	(533,897)	
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total	(533,897)	
	Total principal adjustments included in last approved balance	(533,897)	
	Difference	(533,897)	

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 (including 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 discussion should be shown separately in the "Principal Adjustment" column of the DVA Continuity Schedule
- 3) The "Variance RSPA vs. 2019 Balance" column should equal principal adjustments made in the current discussion period. It should not be requested for reversals from other 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 - RSPA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2016	Reversal of prior approved principal adjustments included from table above	(654,500.00)	2016
	1 Reversal of prior approved principal adjustments included from table above		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(654,500)	
2016	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual Non-RPP volumes	(252,290)	2016
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2016
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(725,691)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(205,720)	

Account 1588 - RSPA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2016	Reversal of prior approved principal adjustments included from table above	(433,897.25)	2016
	1 Reversal of prior approved principal adjustments included from table above		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(433,897)	
2016	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual RPP volumes	(26,295)	2016
	2 CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2016
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2016
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(322,851)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(437,401)	

Account 1589 - RSPA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2016	Reversal of prior approved principal adjustments included from table above	(654,500.00)	2016
	1 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2016
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(725,691)	
2016	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual Non-RPP volumes	(252,290)	2016
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2017
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(11,111,691)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(705,277)	

Account 1588 - RSPA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2016	Reversal of prior approved principal adjustments included from table above	(433,897.25)	2016
	1 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2016
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2016
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(433,897)	
2016	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual RPP volumes	(26,295)	2016
	2 CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2017
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2017
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(1,207,851)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(352,543)	

Account 1589 - RSPA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2017	Reversal of prior approved principal adjustments included from table above	(654,500.00)	2017
	1 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2017
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(725,691)	
2017	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual Non-RPP volumes	(252,290)	2016
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2016
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(11,052,201)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(193,130)	

Account 1588 - RSPA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2017	Reversal of prior approved principal adjustments included from table above	(433,897.25)	2017
	1 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2017
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2017
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(433,897)	
2017	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual RPP volumes	(26,295)	2016
	2 CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2016
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2016
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(1,207,851)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(352,543)	

Account 1589 - RSPA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2018	Reversal of prior approved principal adjustments included from table above	(654,500.00)	2018
	1 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2018
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(725,691)	
2018	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual Non-RPP volumes	(252,290)	2020
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2019
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(11,472,401)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(807,387)	

Account 1588 - RSPA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2018	Reversal of prior approved principal adjustments included from table above	(433,897.25)	2018
	1 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2018
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2018
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(433,897)	
2018	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual RPP volumes	(26,295)	2018
	2 CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2019
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2019
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(1,207,851)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(438,000)	

Account 1589 - RSPA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	Reversal of prior approved principal adjustments included from table above	(654,500.00)	2019
	1 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2019
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(725,691)	
2019	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual Non-RPP volumes	(252,290)	2020
	2 Reversal of prior year CT 148 base use of GA Charges based on actual Non-RPP volumes	(725,691)	2020
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(980,981)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(171,477)	

Account 1588 - RSPA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	Reversal of prior approved principal adjustments included from table above	(433,897.25)	2019
	1 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes		
	2 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2019
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2019
	4		
	5		
	6		
	7		
	8		
	Total Reversed Principal Adjustments	(433,897)	
2019	Current year principal adjustments		
	1 CT 148 base use of GA Charges based on actual RPP volumes	(26,295)	2019
	2 CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2020
	3 Reversal of prior year CT 148 base use of GA Charges based on actual RPP volumes	(148,278)	2020
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(1,207,851)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(120,544)	