



# GA Analysis Workform

Version 1.9

## Account 1589 Global Adjustment (GA) Analysis Workform

Input cells

Drop down cells

Utility Name GREATER SUDBURY HYDRO 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.

2018

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.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items.

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
2019	\$ 517,239	\$ 112,831	\$ 327,087	\$ 439,919	\$ (77,320)	\$ 29,136,197	-0.3%
<b>Cumulative Balance</b>	<b>\$ 517,239</b>	<b>\$ 112,831</b>	<b>\$ 327,087</b>	<b>\$ 439,919</b>	<b>\$ (77,320)</b>	<b>\$ 29,136,197</b>	<b>N/A</b>



# 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	867,605,304	kWh	100%
RPP	A	542,415,992	kWh	62.5%
Non RPP	B = D+E	325,189,312	kWh	37.5%
Non-RPP Class A	D	72,271,402	kWh	8.3%
Non-RPP Class B*	E	252,917,911	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	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	26,246,260			26,246,260	0.06741	\$ 1,769,260	0.08092	\$ 2,123,847	\$ 354,587
February	23,413,725			23,413,725	0.09657	\$ 2,261,063	0.08812	\$ 2,063,217	\$ (197,846)
March	24,210,249			24,210,249	0.08105	\$ 1,962,241	0.08041	\$ 1,946,746	\$ (15,495)
April	21,321,565			21,321,565	0.08129	\$ 1,733,230	0.12333	\$ 2,629,589	\$ 896,359
May	20,584,592			20,584,592	0.12860	\$ 2,647,179	0.12604	\$ 2,594,482	\$ (52,697)
June	20,379,487			20,379,487	0.12444	\$ 2,536,023	0.13728	\$ 2,797,696	\$ 261,673
July	22,841,291			22,841,291	0.13527	\$ 3,089,741	0.09645	\$ 2,203,042	\$ (886,699)
August	21,899,415			21,899,415	0.07211	\$ 1,579,167	0.12607	\$ 2,760,859	\$ 1,181,692
September	20,198,815			20,198,815	0.12934	\$ 2,612,515	0.12263	\$ 2,476,981	\$ (135,534)
October	21,351,348			21,351,348	0.17878	\$ 3,817,194	0.13680	\$ 2,920,864	\$ (896,330)
November	23,152,606			23,152,606	0.10727	\$ 2,483,580	0.09953	\$ 2,304,379	\$ (179,201)
December	24,830,963			24,830,963	0.08569	\$ 2,127,765	0.09321	\$ 2,314,494	\$ 186,729
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	270,430,316	-	-	270,430,316		\$ 28,618,959		\$ 29,136,197	\$ 517,239

Calculated Loss Factor	1.0692
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.054
Difference	0.0152

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

In preparing the RPP true up each month GSH determines the kWh attributed to RPP, Non-RPP Class A and Non-RPP C

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

Non-RPP Class A kWh of 72,271,402 above inadvertently includes loss adjustment of 3,702,709 kWh. The impact is that Non-RPP Class B

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 112,831		Principal Adjustment on DVA Continuity Schedule If "no", please provide an explanation

CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
Remove prior year end unbilled to actual revenue differences				
Add current year end unbilled to actual revenue differences				
Remove difference between prior year accrual/unbilled to actual from load transfers				
Add difference between current year accrual/unbilled to actual from load transfers				
Significant prior period billing adjustments recorded in current year				
Differences in actual system losses and billed TLFs	\$	327,087		
CT 2148 for prior period corrections				
Others as justified by distributor				

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	439,919
	Net Change in Expected GA Balance in the Year Per Analysis	\$	517,239
	Unresolved Difference	\$	(77,320)
	Unresolved Difference as % of Expected GA Payments to IESO		-0.3%

# 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

Year	Account 1589 - RSVA Global Adjustment		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	Current year principal adjustments		
	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	-	

Year	Account 1588 - RSVA Power		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	Current year principal adjustments		
	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	-	