

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	200250634	Company Code	0920	Fiscal Year	2018
Doc. Date	12/31/2018	Posting Date	12/31/2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	IESO ADJUSTMENT				
Doc. Currency	CAD	Reversed by	200251447 / 2019		
Doc. Hdr Text	IESO GA Adjustment				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	50	158810	RSVA Power-Glob Adj	IESO GA Adjustment	544,654.03-			IESO GA Adj from July 2017 Overbilling-Paid Mar/19				
2	40	119000	Miscellaneous Curren	IESO GA Adjustment	544,654.03			IESO GA Adj from July 2017 Overbilling-Paid Mar/19				

Initial entry to set up accrual for IESO Billing Adjustment.

Account 158810 is the 1589 principal balance account and account 119000 is a miscellaneous accrual account. Entire credit for the billing adjustment has been allocated to 1589 in this entry

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	200251447	Company Code	0920	Fiscal Year	2019
Doc. Date	12/31/2018	Posting Date	03/15/2019	Period	03
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	IESO ADJUSTMENT				
Doc. Currency	CAD	Rev. Doc. For	200250634 / 2018		
Doc. Hdr Text	IESO GA Adjustment				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	40	158810	RSVA Power-Glob Adj	IESO GA Adjustment	544,654.03			IESO GA Adj from July 2017 Overbilling-Paid Mar/19				
2	50	119000	Miscellaneous Curren	IESO GA Adjustment	544,654.03-			IESO GA Adj from July 2017 Overbilling-Paid Mar/19				

Reversal of IESO Billing adjustment accrual once the actual credit was applied to Westario's IESO invoice this month (March 2019 invoice for February 2019 consumption)

Doc.Type : KR (Vendor invoice) Normal document					
Doc. Number	237063	Company Code	0920	Fiscal Year	2019
Doc. Date	03/14/2019	Posting Date	03/15/2019	Period	03
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	PI00025883				
Doc. Currency	CAD				
Doc. Hdr Text	IESO CHARGES FOR FEB/19				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	31	100166	INDEPENDENT ELECTRIC	INV #PI00025883	3,425,975.51-			IESO CHARGES FOR FEB/19	**			
2	40	470500	Power Purchased	IESO - COP	1,151,456.88	920-300		POWER PURCHASED FROM IESO	H3			
3	50	470500	Power Purchased	IESO - MICROFIT	32,288.17-	920-300		OPA RESOP FEED-IN TARIFF PRGMT	H3			
4	50	470510	Fixed Engy Settle	IESO - SETTLEMENT	737,861.14-	920-300		FIXED ENERGY RATE SETTLEMENT 2019(SUMMARY1598)	H3			
5	50	111021	OREC	IESO	262,729.36-			OREC 8% REBATE FOR MONTH				
6	50	222010	OPA Deferred Revenue	IESO	43,507.54-			CDM -IESO REFUNDED TO WESTARIO	H3			
7	40	470500	Power Purchased	IESO - GA	2,062,245.71	920-300		IESO GA SETTLEMENT - RPP CUSTOMERS	H3			
8	40	470515	Power Purch - GA	IESO - GA	1,006,722.14	920-300		IESO GA SETTLEMENT - NONRPP CUSTOMERS	H3			
9	40	470512	Charges-GA - Class A	IESO - GA	420,310.38	920-300		IESO GA CHARGES - CBDR Class A	H3			
10	50	470516	Power Purch - GA Mod	IESO	159,082.92-	920-300		GA MODIFIER - SETTLEMENT FOR MONTH	H3			
11	40	470800	Charges-WMS	IESO	58,587.83	920-300		IESO WHS CHARGES - SETTLEMENT UPLIFTS	H3			
12	40	470800	Charges-WMS	IESO	35,372.88	920-300		IESO WHS CHARGES - ANCILLARY SERVICES	H3			
13	40	470800	Charges-WMS	IESO	82,250.95	920-300		IESO WHS CHARGES - SERVICE UPLIFTS	H3			
14	40	470801	Charges-WMS CBDR ClB	IESO	8,934.78	920-300		PROGRAM RECOVERY AMOUNTS FOR CLASS B LOADS	H3			
15	40	470802	Charges-WMS - CBDR A	IESO	1,222.67	920-300		PROGRAM RECOVERY AMOUNTS FOR CLASS B LOADS	H3			
16	50	158010	RSVAWMS-OESP Pmts	IESO	65,873.62-			OESP PROGRAM -SETTLEMENT				
17	40	475100	Charges-SME	IESO	13,214.31	920-300		IESO SMART METERING CHARGES	H3			
18	50	158810	RSVA Power-Glob Adj	IESO	542,631.42-			CLASS B JULY 2017 SETTLEMENT CORRECTION	H3			
19	50	158002	RSVAWMS-CBDR Class B	IESO	2,311.21-			CLASS B JULY 2017 SETTLEMENT CORRECTION	H3			
20	50	229020	Commodity Taxes -HST	IESO	0.34-			IESO CHARGES FOR FEB/19	H3			
21	40	229020	Commodity Taxes -HST	IESO	431,942.70			IESO CHARGES FOR FEB/19	H3			

Allocation of the IESO invoice received March 2019 (Same month as reversal of accrual).

The highlighted line represents the line on the invoice for the correction relating to July of 2017. The entire balance was allocated to 158810 which is the 1589 principal balance account. This was treated the same as the accrual by being entirely applied to 1589

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	200233628	Company Code	0920	Fiscal Year	2017
Doc. Date	11/16/2017	Posting Date	12/01/2017	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	DOC #232506				
Doc. Currency	CAD				
Doc. Hdr Text	RECLASS IESO GA RPP & NON				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	50	470500	Power Purchased	IESO	2,154,967.75-	920-300		IESO GA SETTLEMENT - RPP CUSTOMERS OCT/17 ADJUSTME				
2	50	470515	Power Purch - GA	IESO	1,296,475.56-	920-300		IESO GA SETTLEMENT - NONRPP CUSTOMERS OCT/17 ADJUS				
3	40	470500	Power Purchased	IESO	1,917,200.72	920-300		IESO GA SETTLEMENT - RPP CUSTOMERS FOR OCT/17				
4	40	470515	Power Purch - GA	IESO	1,534,242.59	920-300		IESO GA SETTLEMENT - NONRPP CUSTOMERS FOR OCT/17				

Adjusting entry attempt #1 made in 2017 to true-up value between RPP and Non-RPP. 470500 is the cost of power account and 470515 is the Cost of GA account. Net result of entry is a debit of \$237,767.03 to Cost of GA Expense and a credit to Cost of Power Expense. This would then be a part of the monthly true-up and would result in debit of \$237,767.03 to 1589 and a credit of \$237,767.03 to 1588.

Entry was made incorrectly and it's effects were reversed in 2019. See page 6 entry with document Number 200263207

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	200233629	Company Code	0920	Fiscal Year	2017
Doc. Date	12/14/2017	Posting Date	12/14/2017	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	DOC #23790				
Doc. Currency	CAD				
Doc. Hdr Text	RECLASS IESO GA RPP & NON				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	50	470500	Power Purchased	IESO	2,183,604.09-	920-300		IESO GA SETTLEMENT - RPP CUSTOMERS NOV/17 ADJUSTME				
2	50	470515	Power Purch - GA	IESO	947,664.96-	920-300		IESO GA SETTLEMENT - NONRPP CUSTOMERS NOV/17 ADJUS				
3	40	470500	Power Purchased	IESO	1,930,861.00	920-300		IESO GA SETTLEMENT - RPP CUSTOMERS FOR NOV/17				
4	40	470515	Power Purch - GA	IESO	1,200,408.05	920-300		IESO GA SETTLEMENT - NONRPP CUSTOMERS FOR NOV/17				

Adjusting entry attempt #2 made in 2017 to true-up value between RPP and Non-RPP. 470500 is the cost of power account and 470515 is the Cost of GA account. Net result of entry is a debit of \$252,743.09 to Cost of GA Expense and a credit to Cost of Power Expense. This would then be a part of the monthly true-up and would result in debit of \$252,743.09 to 1589 and a credit of \$252,743.09 to 1588.

Entry was made incorrectly and it's effects were reversed in 2019. See page 6 entry with document Number 200263207

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	200263207	Company Code	0920	Fiscal Year	2019
Doc. Date	12/31/2019	Posting Date	12/31/2019	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	2017 TRUE-UP				
Doc. Currency	CAD				
Doc. Hdr Text	2017 1588/1589 True-up				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	40	158800	RSVAPOWER	2017 GA True-up	2,565,619.00			2017 1588 &1589 True-up of GA RPP vs Non-RPP Split				
2	50	158810	RSVA Power-Glob Adj	2017 GA True-up	2,565,619.00-			2017 1588 &1589 True-up of GA RPP vs Non-RPP Split				

GA True-up entry for 2017 made in 2019. The true-up based off the original monthly entries should have been a debit of \$2,008,955.87 to 1588 and a credit to 1589. The adjustment based off the IESO billing error should have been a debit of \$158,346.92 to 1588 and a credit to 1589, that is assuming that the entire amount of the credit on the invoice was allocated to 1588 (This was an error as when the invoice correction was recorded it was allocated entirely to 1589). There was also a LTLT adjustment resulting in a credit of \$119,193.53 to 1588 and a debit to 1589. All of this nets out to a total adjustment of \$2,075,109.26 being debited to 1588 and credited to 1589.

The two true-ups that were incorrectly made in 2017 also need to be reversed since their impact wasn't factored into the monthly reconciliation. These 2 entries resulted in total debits of \$490,510.12 to 1589 and a credit of \$490,510.12 to 1588. Factoring this reversal into the above stated adjustments required results in total debits of \$2,565,619 to 1588 and credits of \$2,565,619 to 1589.

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	200271326	Company Code	0920	Fiscal Year	2020
Doc. Date	08/31/2020	Posting Date	08/31/2020	Period	08
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	1588/1589 ADJ.				
Doc. Currency	CAD				
Doc. Hdr Text	1588/1589 Balance Adj.				

Itm	PK	Account	Account short text	Assignment	Amount	Cost Ct	Order	Text	Tx	Quantity	BUn	Material
1	40	158810	RSVA Power-Glob Adj	1588/1589 Adj.	544,654.03			Reallocate IESO Invoice Correction put to 1589				
2	50	158800	RSVAPOWER	1588/1589 Adj.	544,654.03-			Reallocate IESO Invoice Correction put to 1589				

This entry was required when it was discovered that the credit for the IESO invoice correction was allocated to 1589 instead of 1588 and therefore wasn't consistent with the True-up method.