



# GA Analysis Workform

Version 1.9

## Account 1589 Global Adjustment (GA) Analysis Workform

Input cells

Drop down cells

Utility Name **ESPANOLA REGIONAL HYDRO DISTRIBUTION CORPORATION**

### 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.

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)

2013

#### 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
2014	\$ 51,044	\$ 34,364	\$ 16,679	\$ 51,043	\$ (0)	\$ 1,156,205	0.0%
2015	\$ 30,755	\$ (170,959)	\$ 201,715	\$ 30,756	\$ 0	\$ 1,562,307	0.0%
2016	\$ (14,338)	\$ (24,552)	\$ 9,715	\$ (14,837)	\$ (499)	\$ 1,870,240	0.0%
2017	\$ 9,154	\$ (30,567)	\$ 39,721	\$ 9,154	\$ (0)	\$ 1,816,517	0.0%
2018	\$ (27,282)	\$ (36,706)	\$ 9,424	\$ (27,282)	\$ 0	\$ 1,602,062	0.0%
2019	\$ 31,701	\$ 20,209	\$ 10,628	\$ 30,837	\$ (864)	\$ 1,832,030	0.0%
<b>Cumulative Balance</b>	<b>\$ 29,991</b>	<b>\$ (242,575)</b>	<b>\$ 271,203</b>	<b>\$ 28,628</b>	<b>\$ (1,363)</b>	<b>\$ 8,683,156</b>	<b>N/A</b>



# GA Analysis Workform

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

Year		2014		
Total Metered excluding WMP	C = A+B	61,496,792	kWh	100%
RPP	A	41,408,904	kWh	67.3%
Non RPP	B = D+E	20,087,887	kWh	32.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	20,087,887	kWh	32.7%

\*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	2014								
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	2,199,207.00			2,199,207	0.03626	\$ 79,743	0.01261	\$ 27,732	\$ (52,011)
February	1,772,626.00			1,772,626	0.02231	\$ 39,547	0.01330	\$ 23,576	\$ (15,971)
March	2,096,621.00			2,096,621	0.01103	\$ 23,126	-0.00027	\$ (566)	\$ (23,692)
April	1,671,153.00			1,671,153	-0.00965	\$ (16,127)	0.05198	\$ 86,867	\$ 102,993
May	1,619,311.00			1,619,311	0.05356	\$ 86,730	0.07196	\$ 116,526	\$ 29,795
June	1,638,704.00			1,638,704	0.07190	\$ 117,823	0.06025	\$ 98,732	\$ (19,091)
July	1,629,899.00			1,629,899	0.05976	\$ 97,403	0.06256	\$ 101,966	\$ 4,564
August	1,716,995.00			1,716,995	0.06108	\$ 104,874	0.06761	\$ 116,086	\$ 11,212
September	1,605,253.00			1,605,253	0.08049	\$ 129,207	0.07963	\$ 127,826	\$ (1,381)
October	1,669,005.00			1,669,005	0.07492	\$ 125,042	0.10014	\$ 167,134	\$ 42,092
November	1,790,656.00			1,790,656	0.09901	\$ 177,293	0.08232	\$ 147,407	\$ (29,886)
December	1,919,925.00			1,919,925	0.07318	\$ 140,500	0.07444	\$ 142,919	\$ 2,419
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>21,329,355</b>	<b>-</b>	<b>-</b>	<b>21,329,355</b>		<b>\$ 1,105,161</b>		<b>\$ 1,156,205</b>	<b>\$ 51,044</b>

Calculated Loss Factor 1.0618  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687  
 Difference -0.0069

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 Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
		\$ 34,364			
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		\$ 16,679	Actual Billed consumption was \$1,121,840 not calculated \$1,105,161 above. This is due to pro-rating limitation in	No	System limitations
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 51,043
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 51,044
	Unresolved Difference	\$ (0)
	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		2015		
Total Metered excluding WMP	C = A+B	58,365,911	kWh	100%
RPP	A	39,446,490	kWh	67.6%
Non RPP	B = D+E	18,919,421	kWh	32.4%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	18,919,421	kWh	32.4%

\*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								
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	2,022,501.59			2,022,502	0.05549	\$ 112,229	0.05068	\$ 102,500	\$ (9,728)
February	1,739,503.86			1,739,504	0.06981	\$ 121,435	0.03961	\$ 68,902	\$ (52,533)
March	1,956,807.30			1,956,807	0.03604	\$ 70,523	0.06290	\$ 123,083	\$ 52,560
April	1,515,459.83			1,515,460	0.06705	\$ 101,612	0.09559	\$ 144,863	\$ 43,251
May	1,489,781.69			1,489,782	0.09416	\$ 140,278	0.09668	\$ 144,032	\$ 3,754
June	1,515,033.94			1,515,034	0.09228	\$ 139,807	0.09540	\$ 144,534	\$ 4,727
July	1,641,756.20			1,641,756	0.08888	\$ 145,919	0.07883	\$ 129,420	\$ (16,500)
August	1,670,227.74			1,670,228	0.08805	\$ 147,064	0.08010	\$ 133,785	\$ (13,278)
September	1,596,632.14			1,596,632	0.08270	\$ 132,041	0.06703	\$ 107,022	\$ (25,019)
October	1,576,834.46			1,576,834	0.06371	\$ 100,460	0.07544	\$ 118,956	\$ 18,496
November	1,606,062.12			1,606,062	0.07623	\$ 122,430	0.11320	\$ 181,806	\$ 59,376
December	1,725,297.57			1,725,298	0.11462	\$ 197,754	0.09471	\$ 163,403	\$ (34,351)
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>20,055,898</b>	<b>-</b>	<b>-</b>	<b>20,055,898</b>		<b>\$ 1,531,552</b>		<b>\$ 1,562,307</b>	<b>\$ 30,755</b>

Calculated Loss Factor 1.0601  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687  
Difference -0.0086

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 Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
		\$ (170,959)			
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		\$ 258,839	A clerical error was found in the calculation of the recorded variance for 2015. The actual amount paid to IESO was	Yes	
10		\$ (57,124)	Actual Billed consumption was \$1,474,427 not calculated \$1,531,522 above. This is due to pro-rating limitation in	No	

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 30,756
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 30,755
	Unresolved Difference	\$ 0
	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		2016		
Total Metered excluding WMP	C = A+B	56,279,165	kWh	100%
RPP	A	38,119,064	kWh	67.7%
Non RPP	B = D+E	18,160,100	kWh	32.3%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	18,160,100	kWh	32.3%

\*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	2016								
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	1,826,933.25			1,826,933	0.08423	\$ 153,883	0.09179	\$ 167,694	\$ 13,812
February	1,665,117.02			1,665,117	0.10384	\$ 172,906	0.09851	\$ 164,031	\$ (8,875)
March	1,743,332.00			1,743,332	0.09022	\$ 157,283	0.10610	\$ 184,968	\$ 27,684
April	1,508,086.00			1,508,086	0.12115	\$ 182,705	0.11132	\$ 167,880	\$ (14,824)
May	1,461,911.97			1,461,912	0.10405	\$ 152,112	0.10749	\$ 157,141	\$ 5,029
June	1,485,341.63			1,485,342	0.11650	\$ 173,042	0.09545	\$ 141,776	\$ (31,266)
July	1,591,028.88			1,591,029	0.07667	\$ 121,984	0.08306	\$ 132,151	\$ 10,167
August	1,688,307.44			1,688,307	0.08569	\$ 144,671	0.07103	\$ 119,920	\$ (24,751)
September	1,481,612.34			1,481,612	0.07060	\$ 104,602	0.09531	\$ 141,212	\$ 36,611
October	1,514,552.21			1,514,552	0.09720	\$ 147,214	0.11226	\$ 170,024	\$ 22,809
November	1,553,002.19			1,553,002	0.12271	\$ 190,569	0.11109	\$ 172,523	\$ (18,046)
December	1,733,121.07			1,733,121	0.10594	\$ 183,607	0.08708	\$ 150,920	\$ (32,687)
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>19,252,346</b>	<b>-</b>	<b>-</b>	<b>19,252,346</b>		<b>\$ 1,884,578</b>		<b>\$ 1,870,240</b>	<b>\$ (14,338)</b>

Calculated Loss Factor 1.0601  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687  
Difference -0.0086

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 Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (24,552)		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
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		\$ 9,715	Actual Billed consumption was \$1,894,293 not calculated \$1,884,578 above. This is due to pro-rating limitation in	No	
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (14,837)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (14,338)
	Unresolved Difference	\$ (499)
	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	54,516,683	kWh	100%
RPP	A	37,401,937	kWh	68.6%
Non RPP	B = D+E	17,114,746	kWh	31.4%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	17,114,746	kWh	31.4%

\*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								
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	1,747,614			1,747,614	0.06687	\$ 116,863	0.08227	\$ 143,776	\$ 26,913
February	1,451,223			1,451,223	0.10559	\$ 153,235	0.08639	\$ 125,371	\$ (27,863)
March	1,777,861			1,777,861	0.08409	\$ 149,500	0.07135	\$ 126,850	\$ (22,650)
April	1,386,035			1,386,035	0.06874	\$ 95,276	0.10778	\$ 149,387	\$ 54,111
May	1,397,214			1,397,214	0.10623	\$ 148,426	0.12307	\$ 171,955	\$ 23,529
June	1,431,220			1,431,220	0.11954	\$ 171,088	0.11848	\$ 169,571	\$ (1,517)
July	1,455,476			1,455,476	0.10652	\$ 155,037	0.11280	\$ 164,178	\$ 9,140
August	1,512,417			1,512,417	0.11500	\$ 173,928	0.10109	\$ 152,890	\$ (21,038)
September	1,455,620			1,455,620	0.12739	\$ 185,431	0.08864	\$ 129,026	\$ (56,405)
October	1,441,949			1,441,949	0.10212	\$ 147,252	0.12563	\$ 181,152	\$ 33,900
November	1,541,501			1,541,501	0.11164	\$ 172,093	0.09704	\$ 149,587	\$ (22,506)
December	1,659,308			1,659,308	0.08391	\$ 139,233	0.09207	\$ 152,773	\$ 13,540
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	18,257,439	-	-	18,257,439		\$ 1,807,362		\$ 1,816,517	\$ 9,154

Calculated Loss Factor 1.0668  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687  
Difference -0.0019

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 Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (30,567)		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
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		\$ 39,721	Actual Billed consumption was \$1,847,083 not calculated \$807,362 above. This is due to pro-rating limitation in the	No	
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 9,154
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 9,154
	Unresolved Difference	\$ (0)
	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		2018		
Total Metered excluding WMP	C = A+B	56,923,775	kWh	100%
RPP	A	40,295,493	kWh	70.8%
Non RPP	B = D+E	16,628,282	kWh	29.2%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	16,628,282	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	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	1,726,447			1,726,447	0.08777	\$ 151,530	0.06736	\$ 116,293	\$ (35,237)
February	1,428,191			1,428,191	0.07333	\$ 104,729	0.08167	\$ 116,640	\$ 11,911
March	1,641,428			1,641,428	0.07877	\$ 129,295	0.09481	\$ 155,624	\$ 26,329
April	1,382,614			1,382,614	0.09810	\$ 135,634	0.09959	\$ 137,695	\$ 2,060
May	1,347,653			1,347,653	0.09392	\$ 126,572	0.10793	\$ 145,452	\$ 18,881
June	1,329,383			1,329,383	0.13336	\$ 177,286	0.11896	\$ 158,143	\$ (19,143)
July	1,481,644			1,481,644	0.08502	\$ 125,969	0.07737	\$ 114,635	\$ (11,335)
August	1,521,553			1,521,553	0.07790	\$ 118,529	0.07490	\$ 113,964	\$ (4,565)
September	1,352,268			1,352,268	0.08424	\$ 113,915	0.08584	\$ 116,079	\$ 2,164
October	1,404,827			1,404,827	0.08921	\$ 125,325	0.12059	\$ 169,408	\$ 44,083
November	1,457,453			1,457,453	0.12235	\$ 178,319	0.09855	\$ 143,632	\$ (34,687)
December	1,546,417			1,546,417	0.09198	\$ 142,239	0.07404	\$ 114,497	\$ (27,743)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	17,619,877	-	-	17,619,877		\$ 1,629,344		\$ 1,602,062	\$ (27,282)

Calculated Loss Factor 1.0596

Most Recent Approved Loss Factor for Secondary Metered

Customer < 5,000kW 1.0687

Difference -0.0091

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 Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		\$ (36,706)		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
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		\$ 9,424	Actual Billed consumption was \$1638,768 not calculated \$1,629,344 above. This is due to pro-rating limitation in	No	
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (27,282)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (27,282)
	Unresolved Difference	\$ 0
	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		2019		
Total Metered excluding WMP	C = A+B	57,432,524	kWh	100%
RPP	A	41,367,424	kWh	72.0%
Non RPP	B = D+E	16,065,100	kWh	28.0%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	16,065,100	kWh	28.0%

\*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	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	1,667,472			1,667,472	0.06741	\$ 112,404	0.08092	\$ 134,932	\$ 22,528
February	1,490,237			1,490,237	0.09657	\$ 143,912	0.08812	\$ 131,320	\$ (12,592)
March	1,545,823			1,545,823	0.08105	\$ 125,289	0.08041	\$ 124,300	\$ (989)
April	1,328,082			1,328,082	0.08129	\$ 107,960	0.12333	\$ 163,792	\$ 55,833
May	1,288,332			1,288,332	0.12860	\$ 165,680	0.12604	\$ 162,381	\$ (3,298)
June	1,280,496			1,280,496	0.12444	\$ 159,345	0.13728	\$ 175,786	\$ 16,442
July	1,434,060			1,434,060	0.13527	\$ 193,985	0.09645	\$ 138,315	\$ (55,670)
August	1,383,839			1,383,839	0.07211	\$ 99,789	0.12607	\$ 174,461	\$ 74,672
September	1,270,933			1,270,933	0.12934	\$ 164,382	0.12263	\$ 155,855	\$ (8,528)
October	1,355,801			1,355,801	0.17878	\$ 242,390	0.13680	\$ 185,474	\$ (56,917)
November	1,446,108			1,446,108	0.10727	\$ 155,124	0.09953	\$ 143,931	\$ (11,193)
December	1,517,909			1,517,909	0.08569	\$ 130,070	0.09321	\$ 141,484	\$ 11,415
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	17,009,090	-	-	17,009,090		\$ 1,800,330		\$ 1,832,030	\$ 31,701

Calculated Loss Factor 1.0588  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687  
Difference -0.0099

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 Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 20,209		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
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		\$ 10,628	Actual Billed consumption was \$1,810,957 not calculated \$1,800,330 above. This is due to pro-rating limitation in	No	
8					
9					
10					

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 30,837
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 31,701
	<b>Unresolved Difference</b>	\$ (864)
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>0.0%</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?	Explanation if not to be reversed in current application
1 Clerical Error 2015 in GA Non-RPP allocation entry	258,839	Yes	
2			
3			
4			
5			
6			
7			
8			
Total	258,839		
Total principal adjustments included in last approved balance			
Difference	258,839		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 Clerical Error 2015 in GA Non-RPP allocation entry	(258,839)	Yes	
2			
3			
4			
5			
6			
7			
8			
Total	(258,839)		
Total principal adjustments included in last approved balance			
Difference	(258,839)		

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
2015	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 Clerical Error 2015 in GA Non-RPP allocation entry	(258,839.28)	2020
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	(258,839)	
	<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	(258,839)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2015	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 Clerical Error 2015 in GA Non-RPP allocation entry	258,839.28	2020
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	258,839	
	<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	258,839	

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		

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		

7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule		-	

Account 1589 - RSA 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 - RSA 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 - RSA 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 - RSA 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 - RSA 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 - RSA 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		-	