



GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name NORTH BAY HYDRO DISTRIBUTION LIMITED

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.

2016

(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	\$ 209,981	\$ (213,350)	\$ 434,493	\$ 221,143	\$ 11,162	\$ 20,346,531	0.1%
2018	\$ (312,033)	\$ (297,932)	\$ (38,464)	\$ (336,396)	\$ (24,364)	\$ 17,100,071	-0.1%
2019	\$ 351,230	\$ 196,870	\$ 67,904	\$ 264,774	\$ (86,457)	\$ 19,842,352	-0.4%
Cumulative Balance	\$ 249,179	\$ (314,412)	\$ 463,933	\$ 149,521	\$ (99,658)	\$ 57,288,954	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	482,398,546	kWh	100%
RPP	A	258,570,810	kWh	53.6%
Non RPP	B = D+E	223,827,736	kWh	46.4%
Non-RPP Class A	D	29,330,106	kWh	6.1%
Non-RPP Class B *	E	194,497,631	kWh	40.3%

*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							
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	20,327,583			20,327,583	0.06687	\$ 1,359,305	0.08227	\$ 1,672,350	\$ 313,045
February	18,459,787			18,459,787	0.10559	\$ 1,949,169	0.08639	\$ 1,594,741	\$ (354,428)
March	20,350,527			20,350,527	0.08409	\$ 1,711,276	0.07135	\$ 1,452,010	\$ (259,266)
April	17,261,438			17,261,438	0.06874	\$ 1,186,551	0.10778	\$ 1,860,438	\$ 673,887
May	17,078,413			17,078,413	0.10623	\$ 1,814,240	0.12307	\$ 2,101,840	\$ 287,600
June	16,977,685			16,977,685	0.11954	\$ 2,029,513	0.11848	\$ 2,011,516	\$ (17,996)
July	15,182,761			15,182,761	0.10652	\$ 1,617,268	0.11280	\$ 1,712,615	\$ 95,348
August	15,076,101			15,076,101	0.11500	\$ 1,733,752	0.10109	\$ 1,524,043	\$ (209,709)
September	14,954,094			14,954,094	0.12739	\$ 1,905,002	0.08864	\$ 1,325,531	\$ (579,471)
October	15,024,657			15,024,657	0.10212	\$ 1,534,318	0.12563	\$ 1,887,548	\$ 353,230
November	16,215,805			16,215,805	0.11164	\$ 1,810,332	0.09704	\$ 1,573,582	\$ (236,751)
December	17,707,361			17,707,361	0.08391	\$ 1,485,825	0.09207	\$ 1,630,317	\$ 144,492
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	204,616,211	-	-	204,616,211		\$ 20,136,550		\$ 20,346,531	\$ 209,981

Calculated Loss Factor1.0520

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

Difference0.0049

1.0471

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

Column F is already taken from an external analysis that treat categorizes billed consumption into appropriate month.

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)		-\$ 213,350		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	\$ 409,353	Prior yr Reversal	No	N/A
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year		Incorporated in Y/E priciple		
2a	Remove prior year end unbilled to actual revenue differences	\$ 76,016	Prior yr Reversal	No	Immaterial
2b	Add current year end unbilled to actual revenue differences	-\$ 50,876	Actual VS Accrual Variance	No	Immaterial
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					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 221,143
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 209,981
	Unresolved Difference	\$ 11,162
	Unresolved Difference as % of Expected GA Payments to IESO	0.1%



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	496,980,971	kWh	100%
RPP	A	273,151,806	kWh	55.0%
Non RPP	B = D+E	223,829,165	kWh	45.0%
Non-RPP Class A	D	42,947,475	kWh	8.6%
Non-RPP Class B *	E	180,881,690	kWh	36.4%

*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

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		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	18,772,168			18,772,168	0.08777	\$ 1,647,633	0.06736	\$ 1,264,493	\$ (383,140)
February	16,246,860			16,246,860	0.07333	\$ 1,191,382	0.08167	\$ 1,326,881	\$ 135,499
March	16,695,684			16,695,684	0.07877	\$ 1,315,119	0.09481	\$ 1,582,918	\$ 267,799
April	15,357,529			15,357,529	0.09810	\$ 1,506,574	0.09959	\$ 1,529,456	\$ 22,883
May	14,566,515			14,566,515	0.09392	\$ 1,368,087	0.10793	\$ 1,572,164	\$ 204,077
June	14,236,159			14,236,159	0.13336	\$ 1,898,534	0.11896	\$ 1,693,533	\$ (205,001)
July	15,441,821			15,441,821	0.08502	\$ 1,312,864	0.07737	\$ 1,194,734	\$ (118,130)
August	15,138,524			15,138,524	0.07790	\$ 1,179,291	0.07490	\$ 1,133,875	\$ (45,416)
September	14,061,708			14,061,708	0.08424	\$ 1,184,558	0.08584	\$ 1,207,057	\$ 22,499
October	14,835,338			14,835,338	0.08921	\$ 1,323,461	0.12059	\$ 1,788,993	\$ 465,533
November	15,916,889			15,916,889	0.12235	\$ 1,947,431	0.09855	\$ 1,568,609	\$ (378,822)
December	16,711,998			16,711,998	0.09198	\$ 1,537,170	0.07404	\$ 1,237,356	\$ (299,813)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	187,981,193	-	-	187,981,193		\$ 17,412,104		\$ 17,100,071	\$ (312,033)

Calculated Loss Factor	1.0392
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0471
Difference	-0.0079

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

Column F is already taken from an external analysis that treat categorizes billed consumption into appropriate month.

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)		\$ (297,932)		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		Incorporated in Y/E principle		
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year		Incorporated in Y/E principle		
2a	Remove prior year end unbilled to actual revenue differences	\$ 50,876	Prior yr Reversal	No	Immaterial
2b	Add current year end unbilled to actual revenue differences	\$ (89,340)	Actual VS Accrual Variance	No	Immaterial
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					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (336,396)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (312,033)
	Unresolved Difference	\$ (24,364)
	Unresolved Difference as % of Expected GA Payments to IESO	-0.1%



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	495,761,810	kWh	100%
RPP	A	273,948,239	kWh	55.3%
Non RPP	B = D+E	221,813,572	kWh	44.7%
Non-RPP Class A	D	44,341,188	kWh	8.9%
Non-RPP Class B *	E	177,472,384	kWh	35.8%

*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**

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	18,461,805			18,461,805	0.06741	\$ 1,244,510	0.08092	\$ 1,493,929	\$ 249,419
February	16,365,707			16,365,707	0.09657	\$ 1,580,436	0.08812	\$ 1,442,146	\$ (138,290)
March	17,074,456			17,074,456	0.08105	\$ 1,383,885	0.08041	\$ 1,372,957	\$ (10,928)
April	14,928,241			14,928,241	0.08129	\$ 1,213,517	0.12333	\$ 1,841,100	\$ 627,583
May	14,158,436			14,158,436	0.12860	\$ 1,820,775	0.12604	\$ 1,784,529	\$ (36,246)
June	13,568,143			13,568,143	0.12444	\$ 1,688,420	0.13728	\$ 1,862,635	\$ 174,215
July	15,393,953			15,393,953	0.13527	\$ 2,082,340	0.09645	\$ 1,484,747	\$ (597,593)
August	14,333,624			14,333,624	0.07211	\$ 1,033,598	0.12607	\$ 1,807,040	\$ 773,442
September	13,360,920			13,360,920	0.12934	\$ 1,728,101	0.12263	\$ 1,638,450	\$ (89,652)
October	14,381,985			14,381,985	0.17878	\$ 2,571,211	0.13680	\$ 1,967,456	\$ (603,756)
November	15,909,323			15,909,323	0.10727	\$ 1,706,593	0.09953	\$ 1,583,455	\$ (123,138)
December	16,778,339			16,778,339	0.08569	\$ 1,437,736	0.09321	\$ 1,563,909	\$ 126,173
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	184,714,931	-	-	184,714,931		\$ 19,491,122		\$ 19,842,352	\$ 351,230

Calculated Loss Factor	1.0408
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0471
Difference	-0.0063

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

Column F is already taken from an external analysis that treat categorizes billed consumption into appropriate month.

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
		\$ 196,870			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year		Incorporated in Y/E principle		
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year		Incorporated in Y/E principle		
2a	Remove prior year end unbilled to actual revenue differences	\$ 89,340	Prior yr Reversal	No	Immaterial
2b	Add current year end unbilled to actual revenue differences	\$ (21,436)	Actual VS Accrual Variance	No	Immaterial
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					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 264,774
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 351,230
	Unresolved Difference	\$ (86,457)
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.4%</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

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	-	

Year	Account 1589 - RSVB Global Adjustment		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	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		-	
	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 1589 - RSVB Global Adjustment		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	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		-	
	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 - RSVB Power		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	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		-	
	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		-	

Year	Account 1588 - RSVB Power		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	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		-	
	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		-	