Ontario Energy Board

GA Analysis Workform for 2022 Rate Applications

Version 1.0

Input cells	
Drop down cells	

Utility Name ALGOMA POWER INC.

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
b) If the account balances were last approved on an interim basis, and
i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis. OR
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that 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 the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019)

Year Selected

2019

Instructions:
1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
• Scenario a -If 2019 balances were last approved on a final basis - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bi - If 2019 balances were last approved on an interim basis and there are no changes to 2019 balances - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bii - If 2019 balances were last approved on an interim basis, there are changes to 2019 balances, and 2018 balances were last approved for disposition - Select 2018 and GA Analysis Workforms for 2019 and 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the 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 and principal adjustments.

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
2020	$ 12,188	$ (336,000)	$ 360,596	$ 24,596	$ 12,408	$ 3,029,011	0.4%
Cumulative Balance	**$ 12,188**	**$ (336,000)**	**$ 360,596**	**$ 24,596**	**$ 12,408**	**$ 3,029,011**	**N/A**

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2020	0.6%

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GA Analysis Workform

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

Year		2020		
Total Metered excluding WMP	C = A+B	229,140,220	kWh	100%
RPP	A	125,568,566	kWh	54.8%
Non RPP	B = D+E	103,571,654	kWh	45.2%
Non-RPP Class A	D	78,703,754	kWh	34.3%
Non-RPP Class B*	E	24,867,899	kWh	10.9%

*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 2nd Estimate Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020.
For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral. Yes

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 paticular month No

Note 4 **Analysis of Expected GA Amount**

Year 2020

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 Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	4,062,000	4,138,000	2,583,000	2,507,000	0.09993	$ 250,525	0.10232	$ 256,516	$ 5,992
February	2,391,000	2,583,000	2,576,000	2,384,000	0.11435	$ 272,610	0.11331	$ 270,131	$ (2,479)
March	2,580,000	2,576,000	2,570,000	2,574,000	0.11212	$ 288,597	0.11942	$ 307,387	$ 18,790
April	2,148,000	2,570,000	2,186,000	1,764,000	0.11500	$ 202,860	0.11500	$ 202,860	$ -
May	2,056,000	2,186,000	2,199,000	2,069,000	0.11500	$ 237,935	0.11500	$ 237,935	$ -
June	2,217,000	2,199,000	1,968,000	1,986,000	0.11500	$ 228,390	0.11500	$ 228,390	$ -
July	1,967,000	1,968,000	2,228,000	2,227,000	0.09493	$ 211,409	0.09902	$ 220,518	$ 9,108
August	2,075,000	2,228,000	1,892,000	1,739,000	0.10622	$ 184,717	0.10348	$ 179,952	$ (4,765)
September	2,511,000	1,892,000	2,201,000	2,820,000	0.12792	$ 360,734	0.12176	$ 343,363	$ (17,371)
October	2,253,000	2,201,000	2,544,000	2,596,000	0.13266	$ 344,385	0.12806	$ 332,444	$ (11,942)
November	2,153,000	2,544,000	2,403,000	2,012,000	0.11420	$ 229,770	0.11705	$ 235,505	$ 5,734
December	2,227,000	2,403,000	2,203,000	2,027,000	0.10031	$ 203,328	0.10558	$ 214,011	$ 10,682
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**28,640,000**	**29,488,000**	**27,553,000**	**26,705,000**		**$ 3,015,261**		**$ 3,029,011**	**$ 13,750**

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh (excludes April to June 2020)	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid ($/kWh)**	Expected GA Volume Variance ($)
O	P	Q=O-P	R	P= Q*R
20,872,000	20,886,000	- 14,000	0.11153	$ (1,561)

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.
**Equal to annual Non-RPP Class B $ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

Total Expected GA Variance	**$ 12,188**

Calculated Loss Factor	1.0739
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0829
Difference	**-0.0090**

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

N/A

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

N/A

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (336,000)		**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	$ 368,815	Nov and Dec 2019 RPP/non-RPP true-up reclass entries recorded in 2020 as well as true-up of Dec 2019 GA cost accrual vs actual IESO bill recorded in January, therefore record a DR adj to 2020.	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ 17,781	Nov and Dec 2020 RPP/non-RPP true-up reclass entries recorded in 2020 as well as true-up of Dec 2020 GA cost accrual vs actual IESO bill recorded in January, therefore record a DR adj to 2020.	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ 1,000	($1k) relates to the understatement of the December 2019 unbilled revenue accrual of the current year and billed actual (CR to be recorded in DVA in current year), therefore record a DR adj to 2020.	Yes	
2b	Add current year end unbilled to actual revenue differences	$ 59,000	$52k relates to the overstatement of the December 2020 unbilled revenue accrual of the current year and billed actual (CR to be recorded in DVA in current year), therefore record a DR adj to 2020.	Yes	
3a	Significant prior period billing adjustments recorded in current year				
3b	Significant current period billing adjustments recorded in other year(s)				
4	CT 2148 for prior period corrections				
5	Impacts of GA deferral	$ (86,000)	Per OEB GA WorkForm instructions.	No	
6					
7					
8					
9					
10					
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ 24,596
Net Change in Expected GA Balance in the Year Per Analysis	$ 12,188
Unresolved Difference	$ 12,408
Unresolved Difference as % of Expected GA Payments to IESO	0.4%

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Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions[1]	Principal Adjustments[1]	Total Activity in Calendar Year		
2020	- 335,728	446,596	110,868	18,497,291	0.6%
Cumulative	**- 335,728**	**446,596**	**110,868**	**18,497,291**	**0.6%**

Notes

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected 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) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

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GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **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	CT 148 True-up of GA based on Actual Non-RPP Volumes - PY	(209,693)	No	`18 reversed in `19
2	CT 148 True-up of GA based on Actual Non-RPP Volumes - CY	(368,815)	Yes	
3	Unbilled to actual revenue differences - PY	(93,000)	No	`18 reversed in `19
4	Unbilled to actual revenue differences - CY	(1,000)	Yes	
5				
6				
7				
8				
	Total	(672,507)		
	Total principal adjustments included in last approved balance	(672,507)		
	Difference	(0)		

Account 1588 - RSVA Power

	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1	CT 142/148 True-up of Comm + GA on Actual RPP/Non-RPP Volumes - PY	(34,836)	No	`18 reversed in `19
2	CT 142/148 True-up of Comm + GA on Actual RPP/Non-RPP Volumes - CY	445,954	Yes	
3	Unbilled to actual revenue differences - PY	16,049	No	`18 reversed in `19
4	Unbilled to actual revenue differences - CY	(12,000)	Yes	
5	microFIT/FIT true-up - PY	340,119	No	`18 reversed in `19
6	microFIT/FIT true-up - CY	28,564	Yes	
7	Difference between IESO CT 101 accrual and billed actual PY	(1,157)	No	`18 reversed in `19
8	Difference between IESO CT 101 accrual and billed actual CY	1,000	Yes	
	Total	783,693		
	Total principal adjustments included in last approved balance	783,693		
	Difference	(0)		

Note 9 **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. 2020 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2	CT 148 True-up of GA based on Actual Non-RPP Volumes - CY	368,815	2020
	3			
	4	Unbilled to actual revenue differences - CY	1,000	2020
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	369,815	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	4,781	2021
	2	Unbilled to actual revenue differences	59,000	2021
	3	CT 148 true-up of GA charges based on actual GA rate	13,000	2021
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	76,781	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	446,596	

Account 1588 - RSVA Power

Year		Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2	CT 142/148 True-up of Comm + GA on Actual RPP/Non-RPP Volumes - CY	(445,954)	2,020
	3			
	4	Unbilled to actual revenue differences - CY	12,000	2,020
	5			
	6	microFIT/FIT true-up - CY	(28,564)	2,020
	7			
	8	Difference between IESO CT 101 accrual and billed actual CY	(1,000)	2,020
		Total Reversal Principal Adjustments	(463,518)	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	(4,781)	2,021
	2	CT 1142/142 true-up based on actuals	39,347	2,021
	3	Unbilled to actual revenue differences	76,000	2,021
	4	microFIT/FIT true-up - CY	(6,111)	2,021
	5	Difference between IESO CT 101 accrual and billed actual	-	2,021
	6			
	7			
	8			
		Total Current Year Principal Adjustments	104,455	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(359,062)	