

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	275,892,822	kWh	100%
RPP	A	208,348,286	kWh	75.5%
Non-RPP	B = D+E	67,544,536	kWh	24.5%
Non-RPP Class A	D	10,131,925	kWh	3.7%
Non-RPP Class B*	E	57,412,611	kWh	20.8%

*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

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 particular month

Yes

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	5,840,145			5,840,145	0.08323	\$ 486,075	0.10232	\$ 597,564	\$ 111,488
February	5,357,088			5,357,088	0.12451	\$ 667,011	0.11331	\$ 607,012	\$ (59,999)
March	5,244,306			5,244,306	0.10432	\$ 547,086	0.11942	\$ 626,275	\$ 79,189
April	4,415,732			4,415,732	0.13707	\$ 605,264	0.11500	\$ 507,809	\$ (97,455)
May	4,505,001			4,505,001	0.09293	\$ 418,650	0.11500	\$ 518,075	\$ 99,425
June	4,723,920			4,723,920	0.11500	\$ 543,251	0.11500	\$ 543,251	\$ -
July	5,617,867			5,617,867	0.10305	\$ 578,921	0.09902	\$ 556,281	\$ (22,640)
August	5,171,908			5,171,908	0.10232	\$ 529,190	0.10348	\$ 535,189	\$ 5,999
September	4,845,064			4,845,064	0.11573	\$ 560,719	0.12176	\$ 589,035	\$ 28,316
October	4,965,988			4,965,988	0.14654	\$ 724,614	0.12806	\$ 635,944	\$ (106,669)
November	4,871,934			4,871,934	0.11670	\$ 568,555	0.11705	\$ 570,260	\$ 1,705
December	5,085,360			5,085,360	0.10704	\$ 544,337	0.10558	\$ 536,912	\$ (7,425)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	60,644,313	-	-	60,644,313		\$ 6,791,673		\$ 6,824,507	\$ 32,834

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
49,887,359	46,999,690	2,887,669	0.11208	\$ 301,238

*Equal to (ACEW - 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	\$ 334,073
----------------------------	------------

Calculated Loss Factor	1.0563
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0604
Difference	-0.0041

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.

The unbilled consumptions are not used, as column G is calculated at the correct rate. However, column H is calculated at

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

Note 5 Reconciling Items

	Item	Amount	Explanation	Principal Adjustments	
				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (2,621,431)			
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 200,287	The actual Non-RPP Volume true-up for December 2019 was recorded in January 2020	No	30 transactions, therefore, needs to be disposed
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ 25,527	Final Non-RPP Volume true-ups was recorded in February 2021	Yes	
	2a Remove prior year end unbilled to actual revenue differences	\$ 493,768	The amount accounted for in the OEB audit adjustments - not recorded to the GL. Did not start recording unbilled revenue for Non-RPP GA in the GL until August 2020.	No	al amount, however, was not recorded in the GL
	2b Add current year end unbilled to actual revenue differences	\$ (394)	Did not start recording unbilled revenue for Non-RPP GA in the GL until August 2020, once issue was identified in OEB audit.	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	\$ 26,939		Yes	The GA costs were recorded to 1588
	6 OEB audit principal adjustments	\$ 1,934,948	As per the OEB inspection report, principal adjustments were recorded to correct prior year balances	No	schedule and included in disposition amount
	7 Unaccounted for energy loss	\$ 301,238	Investigating large variance for unaccounted for energy loss	Yes	united for energy losses were recorded in 1588
	8				
	9				
	10				
	11				

Adjusted Net Change in Principal Balance in the GL	\$ 360,882
Net Change in Expected GA Balance in the Year Per Analysis	\$ 334,073
Unresolved Difference	\$ 26,810
Unresolved Difference as % of Expected GA Payments to IESO	0.4%

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 ²	Total Activity in Calendar Year		
2020	1,572,002	143,948	1,428,143	29,318,210	4.9%
Cumulative	1,572,002	143,948	1,428,143	106,095,485	1.3%

The annual Account 1588 balance relative to cost of power is expected to be small. If it is greater than +/-1%, provide an explanation in the text box below.

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.

Reasons for large Account 1588 balance, relative to cost of power purchased

2020

IPC is currently investigating the large variance due to unaccounted for energy that occurred in 2020.

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	Unbilled to actual revenue differences	(493,768)	Noount was not recorded in GL
2	Error in calculation of GA true-up for May and July 2019	(8,862)	Noion for 2019 - not to be reversed
3			
4			
5			
6			
7			
8			
Total		(502,630)	
Total principal adjustments included in last approved balance			
Difference		(502,630)	

Account 1588 - RSVA Power			
Adjustment Description		Amount	To be Reversed in Current Application? Explanation if not to be reversed in current application
1	Unbilled to actual revenue differences	493,768	Noount was not recorded in GL
2	Error in calculation of GA true-up for May and July 2019	8,862	Noion for 2019 - not to be reversed
3			
4			
5			
6			
7			
8			
Total		502,630	
Total principal adjustments included in last approved balance			
Difference		502,630	

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

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	25,527	2021
	2 Unbilled to actual revenue differences	(394)	2021
	3 Unaccounted for energy loss	\$ 301,238	2021
	4 Impact of GA deferral	26,939	2021
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	353,310	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	353,310	

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	(25,527)	2,021
	2 CT 1142/142 true-up based on actuals	(128,534)	2,021
	3 Unbilled to actual revenue differences	338,289	2,021
	4 Unaccounted for energy loss	(301,238)	2,021
	5 Impact of GA deferral	(26,939)	2,021
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(143,948)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(143,948)	