



GA Analysis Workform for 2022 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name GREATER SUDBURY HYDRO 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
- there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis. OR
 - 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

2018

Instructions:

- 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.
- Complete the GA Analysis Workform for each year generated.
- 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.
- 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

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
2019	\$ 161,253	\$ 112,831	\$ -	\$ 112,831	\$ (48,421)	\$ 29,136,197	-0.2%
2020	\$ 295,575	\$ 235,125	\$ (25,932)	\$ 209,193	\$ (86,382)	\$ 27,232,623	-0.3%
Cumulative Balance	\$ 456,828	\$ 347,956	\$ (25,932)	\$ 322,025	\$ (134,803)	\$ 56,368,820	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2019	-0.8%
2020	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	867,605,304	kWh	100%
RPP	A	542,415,992	kWh	62.5%
Non-RPP	B = D+E	325,189,312	kWh	37.5%
Non-RPP Class A		72,271,402	kWh	8.3%
Non-RPP Class B	E	252,917,911	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	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 Price Variance (\$)
	F	G	H	I = F-G+H	J	K = F*J	L	M = I*L	N=M-K
January	26,246,260			26,246,260	0.06741	\$ 1,769,260	0.08092	\$ 2,123,847	\$ 354,587
February	23,413,725			23,413,725	0.09657	\$ 2,261,063	0.08912	\$ 2,083,217	\$ (197,846)
March	24,210,249			24,210,249	0.08105	\$ 1,962,241	0.08041	\$ 1,946,746	\$ (15,495)
April	21,321,565			21,321,565	0.08129	\$ 1,733,230	0.12333	\$ 2,629,589	\$ 896,359
May	20,594,592			20,594,592	0.12960	\$ 2,647,179	0.12904	\$ 2,594,462	\$ (52,697)
June	20,379,487			20,379,487	0.12444	\$ 2,538,023	0.13728	\$ 2,797,696	\$ 261,673
July	22,841,291			22,841,291	0.13527	\$ 3,089,741	0.09645	\$ 2,203,042	\$ (886,699)
August	21,899,415			21,899,415	0.07211	\$ 1,579,167	0.12607	\$ 2,760,859	\$ 1,181,692
September	20,198,815			20,198,815	0.12934	\$ 2,610,515	0.12263	\$ 2,476,981	\$ (133,534)
October	21,351,348			21,351,348	0.17878	\$ 3,817,194	0.13680	\$ 2,920,864	\$ (896,330)
November	23,152,606			23,152,606	0.10727	\$ 2,483,580	0.09953	\$ 2,304,379	\$ (179,201)
December	24,830,963			24,830,963	0.08569	\$ 2,127,765	0.09321	\$ 2,314,494	\$ 186,729
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	270,430,316	-	-	270,430,316		\$ 28,618,959		\$ 29,136,197	\$ 517,239

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	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
267,407,521	270,430,316	-	3,022,795	0.11777 \$ (355,986)

*Equal to (AGEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh)

**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)

Total Expected GA Variance \$ 161,253

Calculated Loss Factor 1.0692
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.054
Difference 0.0152

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.

In preparing the RPP true up each month GSH determines the kWh attributed to RPP, Non-RPP Class A and Non-RPP C

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

Non-RPP Class A kWh of 72,271,402 above inadvertently includes loss adjustment of 3,702,709 kWh. The impact is that Non-RPP Class

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 112,631		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			
4a) Significant prior period billing adjustments recorded in current year			
4b) Significant current period billing adjustments recorded in other year(s)			
5) CT 2149 for prior period corrections			
6)			
7)			
8)			
9)			
10)			

Note 5 **Adjusted Net Change in Principal Balance in the GL** \$ 112,631
Net Change in Expected GA Balance in the Year Per Analysis \$ 161,253
Unresolved Difference \$ (48,421)
Unresolved Difference as % of Expected GA Payments to IESO -0.2%

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	634,693,722	kWh	100%
RPP	A	540,378,778	kWh	64.7%
Non-RPP	B = D+E	294,313,944	kWh	35.3%
Non-RPP Class A	D	63,142,433	kWh	7.6%
Non-RPP Class B*	E	230,471,104	kWh	27.6%

*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.

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	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 = L	N = M-K
January	24,321,311			24,321,311	0.08323	\$ 2,024,263	0.10232	\$ 2,488,657	\$ 464,294
February	22,921,015			22,921,015	0.12451	\$ 2,860,121	0.11331	\$ 2,602,848	\$ 257,273
March	22,054,833			22,054,833	0.10432	\$ 2,300,760	0.11942	\$ 2,633,788	\$ 333,028
April	17,899,545			17,899,545	0.13707	\$ 2,453,491	0.11500	\$ 2,058,448	\$ (395,043)
May	17,740,885			17,740,885	0.09269	\$ 1,648,660	0.11500	\$ 2,040,202	\$ 391,541
June	18,169,368			18,169,368	0.11500	\$ 2,089,481	0.11500	\$ 2,089,481	\$ -
July	20,549,030			20,549,030	0.10305	\$ 2,117,578	0.09902	\$ 2,034,765	\$ (82,813)
August	19,464,293			19,464,293	0.10232	\$ 1,981,187	0.10348	\$ 2,014,165	\$ 22,978
September	17,645,297			17,645,297	0.11673	\$ 2,042,090	0.12176	\$ 2,148,491	\$ 106,401
October	19,235,109			19,235,109	0.14864	\$ 2,876,418	0.12806	\$ 2,463,248	\$ (413,170)
November	20,147,491			20,147,491	0.11670	\$ 2,351,212	0.11705	\$ 2,358,264	\$ 7,052
December	21,787,921			21,787,921	0.10704	\$ 2,332,179	0.10558	\$ 2,300,369	\$ (31,810)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	241,866,128	-	-	241,866,128		\$ 27,087,840		\$ 27,232,623	\$ 144,783

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 (\$)
Q	P	Q-P	R	R-Q-R
189,625,135	186,176,300	1,648,835	0.09145	\$ 150,793

*Equal to (AGEV - 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 Q 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 \$ 295,675

Calculated Loss Factor 1.0500
Most Recent Approved Loss Factor for Secondary Metered Customer + 5.006W 1.0477
Difference 6.0023

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.

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

In preparing the RPP true-up each month GSH determines the kWh attributed to RPP, Non-RPP Class A and Non-RPP C

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)	\$ 235,125		
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
1a			
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
1b			
2a Remove prior year end unbilled to actual revenue differences			
2b Add current year end unbilled to actual revenue differences			
3a Significant prior period billing adjustments recorded in current year			
3b Significant current period billing adjustments recorded in (other years)			
4 CT 2148 for prior period corrections	\$ 36,202		
5 Impacts of GA deferral	\$ (62,134)		
6			
7			
8			
9			
10			
11			

Note 6 **Adjusted Net Change in Principal Balance in the GL** \$ 209,193
Net Change in Expected GA Balance in the Year Per Analysis \$ 295,675
Unresolved Difference \$ (86,382)
Unresolved Difference as % of Expected GA Payments to IESO -0.3%



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		
2019	- 476,812	-	476,812	58,048,634	-0.8%
2020	26,883	-	26,883	74,877,688	0.0%
Cumulative	- 449,929	-	449,929	132,926,322	-0.3%

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.

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			
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?	Explanation if not 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 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-ratio 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		
	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/Tab 3 - IRM Rate Generator Model	-	

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		
	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 1142/142 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/Tab 3 - IRM Rate Generator Model	-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	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/Tab 3 - IRM Rate Generator Model	-	

Account 1588 - RSVA Power			
Year	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 1142/142 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 Reversal of CT 1142/142 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/Tab 3 - IRM Rate Generator Model	-	