Ontario Energy Board

GA Analysis Workform for 2022 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name TILLSONBURG 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.

Year Selected

2015

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 disposition 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)

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
2016	$ (79,715)	$ (1,378,872)	$ 1,272,164	$ (106,708)	$ (26,993)	$ 10,661,051	-0.3%
2017	$ 87,695	$ (317,237)	$ 400,859	$ 83,621	$ (4,074)	$ 7,972,343	-0.1%
2018	$ (59,188)	$ (718,981)	$ 664,720	$ (54,261)	$ 4,928	$ 5,570,822	0.1%
2019	$ 94,537	$ (231,100)	$ 327,997	$ 96,897	$ 2,360	$ 5,957,722	0.0%
2020	$ 13,461	$ (89,983)	$ 87,361	$ (2,622)	$ (16,083)	$ 5,944,599	-0.3%
Cumulative Balance	**$ 56,790**	**$ (2,736,174)**	**$ 2,753,101**	**$ 16,927**	**$ (39,862)**	**$ 36,106,537**	**N/A**

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2016	11.8%
2017	0.5%
2018	7.3%
2019	10.7%
2020	10.6%

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

Year		2016		
Total Metered excluding WMP	C = A+B	199,578,689	kWh	100%
RPP	A	81,648,734	kWh	40.9%
Non RPP	B = D+E	117,929,955	kWh	59.1%
Non-RPP Class A	D	12,387,259	kWh	6.2%
Non-RPP Class B*	E	105,542,696	kWh	52.9%

*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 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 paticular 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 Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	10,066,784			10,066,784	0.08423	$ 847,925	0.09179	$ 924,030	$ 76,105
February	10,004,191			10,004,191	0.10384	$ 1,038,835	0.09851	$ 985,513	$ (53,322)
March	10,312,860			10,312,860	0.09022	$ 930,426	0.10610	$ 1,094,194	$ 163,768
April	9,704,125			9,704,125	0.12115	$ 1,175,655	0.11132	$ 1,080,263	$ (95,392)
May	9,725,861			9,725,861	0.10405	$ 1,011,976	0.10749	$ 1,045,433	$ 33,457
June	10,346,707			10,346,707	0.11650	$ 1,205,391	0.09545	$ 987,593	$ (217,798)
July	7,741,225			7,741,225	0.07667	$ 593,520	0.08306	$ 642,986	$ 49,466
August	9,234,200			9,234,200	0.08569	$ 791,279	0.07103	$ 655,905	$ (135,373)
September	8,505,818			8,505,818	0.07060	$ 600,511	0.09531	$ 810,689	$ 210,179
October	8,036,369			8,036,369	0.09720	$ 781,135	0.11226	$ 902,163	$ 121,028
November	8,041,085			8,041,085	0.12271	$ 986,722	0.11109	$ 893,284	$ (93,437)
December	7,338,044			7,338,044	0.10594	$ 777,392	0.08708	$ 638,997	$ (138,396)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**109,057,268**	**-**	**-**	**109,057,268**		**$ 10,740,767**		**$ 10,661,051**	**$ (79,715)**

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
	109,057,268	- 109,057,268		$ -

Equal to (AQEW - 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 of the table above)

Total Expected GA Variance	$ (79,715)

Calculated Loss Factor	1.0333
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0333
Difference	**0.0000**

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.

Column F utilized metered quantities from the month consumed, as opposed to billed. This negates the need for an unbille

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

Tillsonburg Hydro utilizes a more accurate tool to identify the RPP / Non-RPP Class A / Non-RPP Class B metered kWh than what was used

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (1,378,872)		**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	$ 642,257	2015 activity recorded in 2016	No	2015 balances finalized without true-up
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ 12,568	2016 true-up recorded in 2017	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ (173,868)	Non-RPP - Class B Allocation	No	unbilled and unbilled is included in GL balance
2b	Add current year end unbilled to actual revenue differences	$ 604,061	Non-RPP - Class B Allocation	No	unbilled and unbilled is included in GL balance
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	$ -	recorded on actual basis	No	no value to record
3b	Add difference between current year accrual/forecast to actual from long term load transfers	$ -	recorded on actual basis	No	no value to record
4	Remove GA balances pertaining to Class A customers	$ 154,206	Class A GA related to 2016 activity billed in 2017	Yes	
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice	$ 32,940	Class B, Non-RPP GA portion of TLF annual differences	No	billed / unbilled using regulated TLF
7					
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (106,708)
Net Change in Expected GA Balance in the Year Per Analysis	$ (79,715)
Unresolved Difference	$ (26,993)
Unresolved Difference as % of Expected GA Payments to IESO	-0.3%

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

Year		2017		
Total Metered excluding WMP	C = A+B	183,641,957	kWh	100%
RPP	A	91,370,321	kWh	49.8%
Non RPP	B = D+E	92,271,636	kWh	50.2%
Non-RPP Class A	D	48,585,894	kWh	26.5%
Non-RPP Class B*	E	43,685,742	kWh	23.8%

*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 paticular 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 Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	8,066,622			8,066,622	0.06687	$ 539,415	0.08227	$ 663,641	$ 124,226
February	7,308,642			7,308,642	0.10559	$ 771,720	0.08639	$ 631,394	$ (140,326)
March	8,072,754			8,072,754	0.08409	$ 678,838	0.07135	$ 575,991	$ (102,847)
April	7,168,457			7,168,457	0.06874	$ 492,760	0.10778	$ 772,616	$ 279,857
May	8,117,884			8,117,884	0.10623	$ 862,363	0.12307	$ 999,068	$ 136,705
June	8,019,378			8,019,378	0.11954	$ 958,636	0.11848	$ 950,136	$ (8,501)
July	5,353,617			5,353,617	0.10652	$ 570,267	0.11280	$ 603,888	$ 33,621
August	6,650,246			6,650,246	0.11500	$ 764,778	0.10109	$ 672,273	$ (92,505)
September	5,771,766			5,771,766	0.12739	$ 735,265	0.08864	$ 511,609	$ (223,656)
October	5,225,460			5,225,460	0.10212	$ 533,624	0.12563	$ 656,475	$ 122,851
November	5,371,402			5,371,402	0.11164	$ 599,663	0.09704	$ 521,241	$ (78,422)
December	4,496,695			4,496,695	0.08391	$ 377,318	0.09207	$ 414,011	$ 36,693
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**79,622,925**	**-**	**-**	**79,622,925**		**$ 7,884,647**		**$ 7,972,343**	**$ 87,695**

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
	79,622,925	- 79,622,925		$ -

Equal to (AQEW - 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 of the table above)

Total Expected GA Variance	**$ 87,695**

Calculated Loss Factor	1.8226
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0333
Difference	**0.7893**

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.

Column F utilized metered quantities from the month consumed, as opposed to billed. This negates the need for an unbille

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

Tillsonburg Hydro utilizes a more accurate tool to identify the RPP / Non-RPP Class A / Non-RPP Class B metered kWh than what was used

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (317,237)		**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	$ 617,456	2016 activity recorded in 2017	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ (3,046)	2017 true-up recorded in 2018	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ (604,061)	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
2b	Add current year end unbilled to actual revenue differences	$ 177,472	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	$ -	recorded on actual basis	No	no value to record
3b	Add difference between current year accrual/forecast to actual from long term load transfers	$ -	recorded on actual basis	No	no value to record
4	Remove GA balances pertaining to Class A customers	$ 350,994	Class A GA related to 2017 activity billed in 2018		
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	Differences in actual system losses and billed TLFs	$ 16,250	Class B, Non-RPP GA portion of TLF annual differences	No	billed / unbilled using regulated TLF
8	Others as justified by distributor	$ (154,206)	add back 2016 Class A adjustment	Yes	
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	83,621
Net Change in Expected GA Balance in the Year Per Analysis	$	87,695
Unresolved Difference	$	(4,074)
Unresolved Difference as % of Expected GA Payments to IESO		-0.1%

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

Year		2018		
Total Metered excluding WMP	C = A+B	183,310,901	kWh	100%
RPP	A	71,061,293	kWh	38.8%
Non RPP	B = D+E	112,249,608	kWh	61.2%
Non-RPP Class A	D	49,026,951	kWh	26.7%
Non-RPP Class B*	E	63,222,657	kWh	34.5%

*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 paticular 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 Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	5,004,220			5,004,220	0.08777	$ 439,220	0.06736	$ 337,084	$ (102,136)
February	4,870,561			4,870,561	0.07333	$ 357,158	0.08167	$ 397,779	$ 40,620
March	5,191,635			5,191,635	0.07877	$ 408,945	0.09481	$ 492,219	$ 83,274
April	4,601,891			4,601,891	0.09810	$ 451,446	0.09959	$ 458,302	$ 6,857
May	4,850,252			4,850,252	0.09392	$ 455,536	0.10793	$ 523,488	$ 67,952
June	4,851,772			4,851,772	0.13336	$ 647,032	0.11896	$ 577,167	$ (69,866)
July	5,404,433			5,404,433	0.08502	$ 459,485	0.07737	$ 418,141	$ (41,344)
August	5,634,402			5,634,402	0.07790	$ 438,920	0.07490	$ 422,017	$ (16,903)
September	5,279,552			5,279,552	0.08424	$ 444,749	0.08584	$ 453,197	$ 8,447
October	5,361,097			5,361,097	0.08921	$ 478,263	0.12059	$ 646,495	$ 168,231
November	5,171,693			5,171,693	0.12235	$ 632,757	0.09855	$ 509,670	$ (123,086)
December	4,528,142			4,528,142	0.09198	$ 416,498	0.07404	$ 335,264	$ (81,235)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**60,749,652**	-	-	**60,749,652**		**$ 5,630,010**		**$ 5,570,822**	**$ (59,188)**

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
	60,749,652	- 60,749,652		$ -

Equal to (AQEW - 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	$ (59,188)

Calculated Loss Factor	0.9609
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0333
Difference	**-0.0724**

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.

Column F utilized metered quantities from the month consumed, as opposed to billed. This negates the need for an unbille

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

Tillsonburg Hydro utilizes a more accurate tool to identify the RPP / Non-RPP Class A / Non-RPP Class B metered kWh than what was used

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (718,981)		**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	$ 740,738	2017 activity recorded in 2018	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ 24,555	2018 true-up recorded in 2019	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ (177,472)	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
2b	Add current year end unbilled to actual revenue differences	$ 255,886	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	$ -	recorded on actual basis	No	no value to record
3b	Add difference between current year accrual/forecast to actual from long term load transfers	$ -	recorded on actual basis	No	no value to record
4	Remove GA balances pertaining to Class A customers	$ 191,850	Class A GA related to 2018 activity billed in 2019	Yes	
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	Differences in actual system losses and billed TLFs	$ (19,842)	Class B, Non-RPP GA portion of TLF annual differences	No	billed / unbilled using regulated TLF
8	Others as justified by distributor	$ (350,994)	add back 2017 Class A adjustment	Yes	
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (54,261)
Net Change in Expected GA Balance in the Year Per Analysis	$ (59,188)
Unresolved Difference	$ 4,928
Unresolved Difference as % of Expected GA Payments to IESO	0.1%

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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	174,174,760	kWh	100%
RPP	A	74,180,703	kWh	42.6%
Non RPP	B = D+E	99,994,058	kWh	57.4%
Non-RPP Class A	D	42,367,787	kWh	24.3%
Non-RPP Class B*	E	57,626,271	kWh	33.1%

*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 paticular 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 = I*J	L	M = I*L	N=M-K
January	4,962,833			4,962,833	0.06741	$ 334,545	0.08092	$ 401,592	$ 67,048
February	4,321,952			4,321,952	0.09657	$ 417,371	0.08812	$ 380,850	$ (36,520)
March	4,567,529			4,567,529	0.08105	$ 370,198	0.08041	$ 367,275	$ (2,923)
April	4,140,026			4,140,026	0.08129	$ 336,543	0.12333	$ 510,589	$ 174,047
May	4,418,211			4,418,211	0.12860	$ 568,182	0.12604	$ 556,871	$ (11,311)
June	4,596,942			4,596,942	0.12444	$ 572,043	0.13728	$ 631,068	$ 59,025
July	5,126,998			5,126,998	0.13527	$ 693,529	0.09645	$ 494,499	$ (199,030)
August	4,888,426			4,888,426	0.07211	$ 352,504	0.12607	$ 616,284	$ 263,779
September	4,576,350			4,576,350	0.12934	$ 591,905	0.12263	$ 561,198	$ (30,707)
October	4,450,055			4,450,055	0.17878	$ 795,581	0.13680	$ 608,768	$ (186,813)
November	4,370,157			4,370,157	0.10727	$ 468,787	0.09953	$ 434,962	$ (33,825)
December	4,224,499			4,224,499	0.08569	$ 361,997	0.09321	$ 393,766	$ 31,768
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**54,643,979**	**-**	**-**	**54,643,979**		**$ 5,863,185**		**$ 5,957,722**	**$ 94,537**

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
	54,643,979	- 54,643,979		$ -

Equal to (AQEW - 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	**$ 94,537**

Calculated Loss Factor	0.9482
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0333
Difference	**-0.0851**

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.

Column F utilized metered quantities from the month consumed, as opposed to billed. This negates the need for an unbille

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

Tillsonburg Hydro utilizes a more accurate tool to identify the RPP / Non-RPP Class A / Non-RPP Class B metered kWh than what was used

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (231,100)		**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	$ 621,726	2018 activity recorded in 2019	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ (4,700)	2019 true-up recorded in 2020	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ (255,886)	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
2b	Add current year end unbilled to actual revenue differences	$ 222,549	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
3a	Remove difference between prior year accrual/unbilled to actual from load transfers		recorded on actual basis	No	no value to record
3b	Add difference between current year accrual/unbilled to actual from load transfers	$ -	recorded on actual basis	No	no value to record
4a	Significant prior period billing adjustments recorded in current year	$ -			
4b	Significant current period billing adjustments recorded in other year(s)				
5	CT 2148 for prior period corrections				
6		$ 79,764	Class B, Non-RPP GA portion of TLF annual differences	No	billed / unbilled using regulated TLF
7		$ (191,850)	add back 2018 Class A adjustment	Yes	
8	Remove GA balances relating to Class A	$ 151,282	Class A GA related to 2019 activity billed in 2020	Yes	
9	DVAD Audit Differences	$ (294,890)	timing difference identified in DVAD special purpose audit and replicated in future years	Yes	
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	96,897
Net Change in Expected GA Balance in the Year Per Analysis	$	94,537
Unresolved Difference	$	2,360
Unresolved Difference as % of Expected GA Payments to IESO		0.0%

Ontario Energy Board

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	170,251,711	kWh	100%
RPP	A	78,661,360	kWh	46.2%
Non RPP	B = D+E	91,590,351	kWh	53.8%
Non-RPP Class A	D	34,626,840	kWh	20.3%
Non-RPP Class B*	E	56,963,511	kWh	33.5%

*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 paticular 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	4,600,662			4,600,662	0.08323	$ 382,913	0.10232	$ 470,740	$ 87,827
February	4,211,687			4,211,687	0.12451	$ 524,397	0.11331	$ 477,226	$ (47,171)
March	4,185,880			4,185,880	0.10432	$ 436,671	0.11942	$ 499,878	$ 63,207
April	3,260,489			3,260,489	0.13707	$ 446,915	0.11500	$ 374,956	$ (71,959)
May	3,498,369			3,498,369	0.09293	$ 325,103	0.11500	$ 402,312	$ 77,209
June	4,435,086			4,435,086	0.11500	$ 510,035	0.11500	$ 510,035	$ -
July	5,111,120			5,111,120	0.10305	$ 526,701	0.09902	$ 506,103	$ (20,598)
August	4,962,514			4,962,514	0.10232	$ 507,764	0.10348	$ 513,521	$ 5,757
September	4,617,815			4,617,815	0.11573	$ 534,420	0.12176	$ 562,265	$ 27,845
October	4,833,361			4,833,361	0.14954	$ 722,781	0.12806	$ 618,960	$ (103,821)
November	4,628,745			4,628,745	0.11670	$ 540,175	0.11705	$ 541,795	$ 1,620
December	4,421,361			4,421,361	0.10704	$ 473,262	0.10558	$ 466,807	$ (6,455)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**52,767,089**	**-**	**-**	**52,767,089**		**$ 5,931,138**		**$ 5,944,599**	**$ 13,461**

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
	41,573,145	- 41,573,145		$ -

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	$ 13,461

Calculated Loss Factor	0.9263
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0333
Difference	**-0.1070**

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.

Column F utilized metered quantities from the month consumed. This negates the need for an unbilled loss adjusted consu

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

Tillsonburg Hydro utitlizes a more accurate tool to identify the RPP/Non-RPP Class A / Non-RPP Class B metered kWh than what was used

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (89,983)		**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	$ 14,501	2019 activity recorded in 2020	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ (168,769)	2020 true-up recorded in 2021	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ (222,549)	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
2b	Add current year end unbilled to actual revenue differences	$ 429,214	Non-RPP - Class B Allocation	No	unbilled considered in GL Balance
3a	Significant prior period billing adjustments recorded in current year	$ -	recorded on actual basis	No	no value to record
3b	Significant current period billing adjustments recorded in other year(s)	$ -	recorded on actual basis	No	no value to record
4	CT 2148 for prior period corrections				
5	Impacts of GA deferral				
6	Differences in actual system losses and billed TLFs	$ 34,964	Class B, Non-RPP GA portion of TLF annual differences	No	billed / unbilled using regulated TLF
7					
8					
9					
10					
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	(2,622)
Net Change in Expected GA Balance in the Year Per Analysis	$	13,461
Unresolved Difference	$	(16,083)
Unresolved Difference as % of Expected GA Payments to IESO		-0.3%

Ontario Energy Board

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			
2016	1,250,934	- 166,774	1,084,160	9,170,286	11.8%	The annual Account 1588 balance relative to cost
2017	840,011	- 798,630	41,381	8,932,079	0.5%	
2018	680,948	8,262	689,210	9,412,936	7.3%	The annual Account 1588 balance relative to cost
2019	443,004	483,724	926,728	8,673,931	10.7%	The annual Account 1588 balance relative to cost
2020	584,807	627,687	1,212,494	11,469,020	10.6%	The annual Account 1588 balance relative to cost
Cumulative	**3,799,704**	**154,269**	**3,953,973**	**47,658,252**	**8.3%**	

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.

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

2016

An adjustment of was made to reconcile the account from billed to metered basis as part of the Special Audit was posted in 2020.

2018

An adjustment for 2017 & 2018 was made to reconcile the account from billed to metered basis was posted in 2020.

2019

An adjustment was made to reconcile the account from billed to metered basis was posted in 2020.

2020

An adjustment was made to reconcile the account from billed to metered basis as part of the Special Audit, completed on September 30, 2020, including adjustments for 2018 & 2019 were posted in 2020.

Ontario Energy Board

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-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
2015	*Reversals of prior approved principal adjustments (auto-populated from table above)*			
	1			
	2			
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	-	
2016	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	12,568	2021
	2	Unbilled to actual revenue differences		
	3			
	4	Remove GA balances for Class A	154,206	2021
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	166,774	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	166,774	

		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	(12,568)	2021
	2	CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4		(154,206)	2021
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(166,774)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(166,774)	

		Account 1589 - RSVA Global Adjustment		
Year		Adjustment Description	Amount	Year Recorded in GL
2016	*Reversals of prior year principal adjustments*			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes	(12,568)	2021
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4	Reversal - Remove GA Balances for Class A	(154,206)	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(166,774)	
2017	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	614,410	2021
	2	Unbilled to actual revenue differences		
	3			
	4	Remove GA balances for Class A	350,994	2021
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	965,404	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	798,630	

		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	12,568	2021
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4		154,206	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	166,774	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	614,410	2021
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4		(350,994)	2021
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	263,416	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	430,190	

		Account 1589 - RSVA Global Adjustment		
Year		Adjustment Description	Amount	Year Recorded in GL
2017	*Reversals of prior year principal adjustments*			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual	(614,410)	2021
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4	Reversal - Remove GA Balances for Class A	(350,994)	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(965,404)	
2018	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	765,293	2021
	2	Unbilled to actual revenue differences		
	3			
	4	Remove GA balances for Class A	191,850	2021
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	957,143	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(8,262)	

		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	614,410	2021
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4		350,994	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	965,404	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	(765,293)	2021
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4		(191,850)	2021
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(957,143)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	8,262	

		Account 1589 - RSVA Global Adjustment		
Year		Adjustment Description	Amount	Year Recorded in GL
2018	*Reversals of prior year principal adjustments*			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual	(765,293)	2021
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4	Reversal - Remove GA Balances for Class A	(191,850)	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(957,143)	
2019	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	617,026	2021
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7	Remove GA balances for Class A	151,282	2021
	8	DVAD Audit Differences	(294,890)	2021
		Total Current Year Principal Adjustments	473,419	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(483,724)	

		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	765,293	2021
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4		191,850	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	957,143	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	(617,026)	2021
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4			
	5			
	6			
	7		(151,282)	2021
	8		294,890	2021
		Total Current Year Principal Adjustments	(473,419)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	483,724	

		Account 1589 - RSVA Global Adjustment		
Year		Adjustment Description	Amount	Year Recorded in GL
2019	*Reversals of prior year principal adjustments*			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual	(617,026)	2021
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4	Reversal - Remove GA Balances for Class A	(151,282)	2021
	5	DVAD Audit Differences	294,890	2021
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(473,419)	
2020	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	(154,268)	2021
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(154,268)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(627,687)	

		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	617,026	2021
	2	Reversal of CT 1142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4		151,282	2021
	5		(294,890)	2021
	6			
	7			
	8			
		Total Reversal Principal Adjustments	473,419	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	154,268	2021
	2	CT 1142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	154,268	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	627,687	