



GA Analysis Workform for 2023 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name

INNPOWER CORPORATION

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 2020 balances that were reviewed in the 2022 rate application were to be selected, select 2020)

Year Selected

2020

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 2020 balances were last approved on a final basis - Select 2020 and a GA Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bi - If 2020 balances were last approved on an interim basis and there are no changes to 2020 balances - Select 2020 and a GA Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bii - If 2020 balances were last approved on an interim basis, there are changes to 2020 balances, and 2019 balances were last approved for disposition - Select 2019 and GA Analysis Workforms for 2020 and 2021 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 adiustments

| 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 |
|--------------------|---|---|-------------------|--|-----------------------|------------------------------------|--|
| 2021 | \$ 4,864 | \$ 382,095 | \$ (376,887) | \$ 5,208 | \$ 344 | \$ 4,575,328 | 0.0% |
| Cumulative Balance | \$ 4,864 | \$ 382,095 | \$ (376,887) | \$ 5,208 | \$ 344 | \$ 4,575,328 | N/A |

Account 1588 Reconciliation Summary

| Year | Account 1588 as a % of Account 4705 |
|--------------------|-------------------------------------|
| 2021 | 2.0% |
| Cumulative Balance | 2.0% |



GA Analysis Workform

Note 2

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

| Year | | 2021 | | |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 278,373,132 | kWh | 100% |
| RPP | A | 214,466,588 | kWh | 77.0% |
| Non RPP | B = D+E | 63,906,544 | kWh | 23.0% |
| Non-RPP Class A | D | 8,490,540 | kWh | 3.1% |
| Non-RPP Class B* | E | 55,416,004 | kWh | 19.9% |

*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

Note that this GA rate for 2021 includes the GA recovery rate to recover the 2020 deferred Class B amount for non-RPP market participants and consumers.

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 | 2021 | | | | | | | | | |
|---|--|--|--|---|----------------------------|-------------------------------------|---------------------------------|---------------------------------------|------------------------------------|--|
| | 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 (\$) | |
| Calendar Month | F | G | H | I = F-G+H | J | K = I*J | L | M = I*L | N=M-K | |
| January | 4,976,645 | | | 4,976,645 | 0.09092 | \$ 452,477 | 0.08798 | \$ 437,845 | \$ (14,631) | |
| February | 4,686,490 | | | 4,686,490 | 0.10485 | \$ 491,378 | 0.05751 | \$ 269,520 | \$ (221,858) | |
| March | 4,572,752 | | | 4,572,752 | 0.08420 | \$ 385,026 | 0.09668 | \$ 442,094 | \$ 57,068 | |
| April | 4,360,631 | | | 4,360,631 | 0.06969 | \$ 303,892 | 0.11589 | \$ 505,354 | \$ 201,461 | |
| May | 4,503,454 | | | 4,503,454 | 0.10531 | \$ 474,259 | 0.10675 | \$ 480,744 | \$ 6,485 | |
| June | 4,939,606 | | | 4,939,606 | 0.11352 | \$ 560,744 | 0.09216 | \$ 455,234 | \$ (105,510) | |
| July | 5,064,816 | | | 5,064,816 | 0.07612 | \$ 385,534 | 0.07918 | \$ 401,032 | \$ 15,498 | |
| August | 5,514,043 | | | 5,514,043 | 0.08734 | \$ 481,597 | 0.05107 | \$ 281,602 | \$ (199,994) | |
| September | 4,784,931 | | | 4,784,931 | 0.05519 | \$ 264,080 | 0.08234 | \$ 393,991 | \$ 129,911 | |
| October | 4,891,529 | | | 4,891,529 | 0.07402 | \$ 362,071 | 0.05840 | \$ 285,665 | \$ (76,406) | |
| November | 4,901,145 | | | 4,901,145 | 0.06342 | \$ 310,831 | 0.06012 | \$ 294,657 | \$ (16,174) | |
| December | 5,028,250 | | | 5,028,250 | 0.05443 | \$ 273,688 | 0.06515 | \$ 327,590 | \$ 53,903 | |
| Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year) | 58,224,292 | - | - | 58,224,292 | | \$ 4,745,576 | | \$ 4,575,328 | \$ (170,247) | |

| 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 |
| 60,630,823 | 58,224,293 | 2,406,531 | 0.07277 | \$ 175,111 |

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh).

**Equal to the total Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

**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). The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless the distributor is proposing an alternative methodology in calculating the Expected GA Volume Variance and proposing to quantify the reconciling item for "Impacts of GA deferral/recovery."

| | |
|----------------------------|----------|
| Total Expected GA Variance | \$ 4,864 |
|----------------------------|----------|

| | |
|---|---------|
| Calculated Loss Factor | 1.0507 |
| Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW | 1.0604 |
| Difference | -0.0097 |

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 and column H is calculated at the billed rate.

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 | |
|---|--------------|--|---|---|
| Net Change in Principal Balance in the GL (i.e. Transactions in the Year) | \$ 382,095 | | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation |
| CT 148 True-up of GA Charges based on Actual Non-RPP | | | | |
| 1a Volumes - prior year | \$ (25,527) | | No | Not counted if included in principal adjustments. |
| CT 148 True-up of GA Charges based on Actual Non-RPP | | | | |
| 1b Volumes - current year | \$ 46,437 | | Yes | |
| 2a Remove prior year end unbilled to actual revenue differences | \$ 394 | | No | Not counted if included in principal adjustments. |
| 2b Add current year end unbilled to actual revenue differences | \$ - | | | |
| Significant prior period billing adjustments recorded in current | | | | |
| 3a year | \$ - | | | |
| Significant current period billing adjustments recorded in other | | | | |
| 3b year(s) | \$ - | | | |
| 4 CT 2148 for prior period corrections | | | | |
| 5 Impacts of GA deferral/recovery | \$ (64,118) | Difference between GA deferral billed and recovered in 2021 | No | Not recovered, therefore, no principal adjustment |
| 6 Unaccounted for energy loss | \$ (301,238) | Prior year unaccounted for energy loss recorded in 2021 | No | Prior year transaction recorded in current year |
| 7 GA deferral adjustment | \$ (26,939) | Prior year GA deferral adjustment recorded in 2021 | No | Prior year transaction recorded in current year |
| 8 Weighted and Actual GA Variance | \$ (5,896) | Difference in Weighted GA Actual Rate Paid in GA Workform and Actual Rate Paid | No | Not reconciling item for Total Expected GA Variance |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |

Note 6

| | |
|--|----------|
| Adjusted Net Change in Principal Balance in the GL | \$ 5,208 |
| Net Change in Expected GA Balance in the Year Per Analysis | \$ 4,864 |
| Unresolved Difference | \$ 344 |
| Unresolved Difference as % of Expected GA Payments to IESO | 0.0% |

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 | | |
| 2021 | 651,246 | - | 167,546 | 483,700 | 23,851,041 |
| Cumulative | 651,246 | - | 167,546 | 483,700 | 23,851,041 |

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

2021

In reviewing the historical data submitted in EB-2016-0085, there were several factors inaccurately reported for the years 2012 to 2016, including the Supply Facilities Loss Factor and Wholesale Consumption. As such, the loss factor of 1.0604 for the period of 2017 to 2021 is understated. In 2021, InnPower has not appropriately collected funds to recover losses, resulting in an accumulation of costs not recovered in Account 1588.

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 | 25,527 | No | ate Generator Model. Would be do |
| 2 Unbilled | (394) | No | ate Generator Model. Would be do |
| 3 Unaccou | 301,238 | No | ate Generator Model. Would be do |
| 4 Impact of | 26,939 | No | ate Generator Model. Would be do |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| Total | 353,310 | | |
| Total principal adjustments included in last approved balance | | | |
| Difference | | 353,310 | |

| Account 1588 - RSVA Power | | | |
|---|-----------|--|---|
| Adjustment Description | Amount | To be Reversed in Current Application? | Explanation if not to be reversed in current application |
| 1 CT 148 true-up of | (25,527) | No | Rate Generator Model. Would be double counted if included in principal adjustments. |
| 2 CT 1142/142 true- | (128,534) | No | Rate Generator Model. Would be double counted if included in principal adjustments. |
| 3 Unbilled to actual | 338,289 | No | Rate Generator Model. Would be double counted if included in principal adjustments. |
| 4 Unaccounted for | (301,238) | No | Rate Generator Model. Would be double counted if included in principal adjustments. |
| 5 Impact of GA | (26,939) | No | Rate Generator Model. Would be double counted if included in principal adjustments. |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| Total | (143,949) | | |
| Total principal adjustments included in last approved balance | | | |
| Difference | | (143,949) | |

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 |
| | <i>Reversals of prior approved principal adjustments (auto-populated from table above)</i> | | |
| | 1 | | |
| | 2 | | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| | 7 | | |
| | 8 | | |
| | Total Reversal Principal Adjustments | - | |
| | <i>Current year principal adjustments</i> | | |
| | 1 CT 148 true-up of GA Charges based on actual Non-RPP volumes | 46,437 | 2022 |
| | 2 Unbilled to actual revenue differences | - | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| | 7 | | |
| | 8 | | |
| | Total Current Year Principal Adjustments | 46,437 | |
| | Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model | 46,437 | |

| Year | Account 1588 - RSVA Power | | |
|------|--|-----------|---------------------|
| | Adjustment Description | Amount | Year Recorded in GL |
| | <i>Reversals of prior approved principal adjustments (auto-populated from table above)</i> | | |
| | 1 | | |
| | 2 | | |
| | 3 | | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| | 7 | | |
| | 8 | | |
| | Total Reversal Principal Adjustments | - | |
| | <i>Current year principal adjustments</i> | | |
| | 1 CT 148 true-up of GA Charges based on actual RPP volumes | (46,437) | 2,022 |
| | 2 CT 1142/142 true-up based on actuals | (121,109) | 2,022 |
| | 3 Unbilled to actual revenue differences | - | |
| | 4 | | |
| | 5 | | |
| | 6 | | |
| | 7 | | |
| | 8 | | |
| | Total Current Year Principal Adjustments | (167,546) | |
| | Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model | (167,546) | |