Ontario Energy Board

GA Analysis Workform for 2023 Rate Applications

Version 1.0

Input cells	
Drop down cells	

Utility Name ALGOMA POWER INC.

Note 1

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

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
b) If the account balances were last approved on an interim basis, and
i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis. OR
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If the 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 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
2021	$ 53,478	$ 79,416	$ (352,049)	$ (272,633)	$ (326,111)	$ 2,143,569	-15.2%
Cumulative Balance	**$ 53,478**	**$ 79,416**	**$ (352,049)**	**$ (272,633)**	**$ (326,111)**	**$ 2,143,569**	**N/A**

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2021	2.6%
Cumulative Balance	2.6%

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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	244,314,344	kWh	100%
RPP	A	126,924,114	kWh	52.0%
Non RPP	B = D+E	117,390,230	kWh	48.0%
Non-RPP Class A	D	93,431,048	kWh	38.2%
Non-RPP Class B*	E	23,959,182	kWh	9.8%

*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 2nd 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 paticular month No

Note 4 **Analysis of Expected GA Amount**

Year	2021								
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	1,641,714	2,203,382	1,505,162	943,494	0.09182	$ 86,632	0.08798	$ 83,009	$ (3,623)
February	2,906,708	1,505,162	1,837,617	3,239,163	0.04256	$ 137,859	0.05751	$ 186,284	$ 48,425
March	1,745,845	1,837,617	1,607,714	1,515,942	0.09839	$ 149,154	0.09668	$ 146,561	$ (2,592)
April	929,969	1,607,714	2,058,921	1,381,175	0.12596	$ 173,973	0.11589	$ 160,064	$ (13,908)
May	4,094,058	2,058,921	2,681,813	4,716,951	0.10691	$ 504,289	0.10675	$ 503,535	$ (755)
June	3,402,399	2,681,813	2,607,291	3,327,877	0.09489	$ 315,782	0.09216	$ 306,697	$ (9,085)
July	2,481,247	2,607,291	1,675,559	1,549,515	0.07820	$ 121,172	0.07918	$ 122,691	$ 1,519
August	631,847	1,675,559	1,792,806	749,094	0.05330	$ 39,927	0.05107	$ 38,256	$ (1,670)
September	2,599,918	1,792,806	1,858,274	2,665,386	0.07242	$ 193,027	0.08234	$ 219,468	$ 26,441
October	1,256,155	1,858,274	1,938,830	1,336,710	0.06864	$ 91,752	0.05840	$ 78,064	$ (13,688)
November	1,701,806	1,938,830	2,317,298	2,080,274	0.05845	$ 121,592	0.06012	$ 125,066	$ 3,474
December	2,406,919	2,317,298	2,579,204	2,668,825	0.05918	$ 157,941	0.06515	$ 173,874	$ 15,933
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**25,798,584**	**24,084,668**	**24,460,490**	**26,174,406**		**$ 2,093,099**		**$ 2,143,569**	**$ 50,470**

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**
26,215,417	26,174,406	41,012	0.07336	$ 3,009

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 Consmption, 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	**$ 53,478**

Calculated Loss Factor	1.0925
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0829
Difference	**0.0096**

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

N/A - Col G and H are 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%

N/A - Within 1%.

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ 79,416		**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	$ (17,781)	Nov and Dec 2020 RPP/non-RPP true-up reclass entries recorded in 2021 as well as true-up of Dec 2020 GA cost accrual vs actual IESO bill recorded in January, therefore record a CR adj to 2021.	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ 10,824	Nov and Dec 2021 RPP/non-RPP true-up reclass entries recorded in 2021 as well as true-up of Dec 2021 GA cost accrual vs actual IESO bill recorded in January, therefore record a DR adj to 2021.	Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ (59,000)	$59k relates to the overstatement of the December 2020 unbilled revenue accrual of the prior year and billed actual (DR to be recorded in DVA in 2020), therefore record a CR adj to 2021.	Yes	
2b	Add current year end unbilled to actual revenue differences	$ (23,000)	($23k) relates to the overstatement of the December 2021 unbilled revenue accrual of the current year and billed actual (CR to be recorded in DVA in 2021), therefore record a CR adj to 2021.	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/recovery	$ 65,000	calculated difference between GA deferral charged and charged out to Class B non-RPP	No	
6	Formulaic error in 1588/1589 true up from 2019 to 2020	$ (328,091)		Yes	
7				Yes	
8					
9				Yes	
10				Yes	
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (272,633)	
Net Change in Expected GA Balance in the Year Per Analysis	$ 53,478	
Unresolved Difference	$ (326,111)	
Unresolved Difference as % of Expected GA Payments to IESO	-15.2%	Unresolved differences of greater than + or - 1% should be explained

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Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions[1]	Principal Adjustments[1]	Total Activity in Calendar Year		
2021	134,116	319,252	453,368	17,294,634	2.6%
Cumulative	**134,116**	**319,252**	**453,368**	**17,294,634**	**2.6%**

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

API will to continue to investigate the variance.

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GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment

	Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1	CT 148 True-up of GA based on Actual Non-RPP Volumes - PY	368,815	No	'19 Reversed in '20
2	CT 148 True-up of GA based on Actual Non-RPP Volumes - CY	17,781	Yes	
3	Unbilled to actual revenue differences - PY	1,000	No	'19 Reversed in '20
4	Unbilled to actual revenue differences - CY	59,000	Yes	
5	Formulaic error in 1588/1589 true up from 2019 to 2020	328,091	Yes	
6				
7				
8				
	Total	774,687		
	Total principal adjustments included in last approved balance	774,687		
	Difference	0		

Account 1588 - RSVA Power

	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1	CT 142/148 True-up of Comm + GA on Actual RPP/Non-RPP Volumes - PY	(445,954)	No	'19 Reversed in '20
2	CT 142/148 True-up of Comm + GA on Actual RPP/Non-RPP Volumes - CY	34,566	Yes	
3	Unbilled to actual revenue differences - PY	12,000	No	'19 Reversed in '20
4	Unbilled to actual revenue differences - CY	76,000	Yes	
5	microFIT/FIT true-up - PY	(28,564)	No	'19 Reversed in '20
6	microFIT/FIT true-up - CY	(6,111)	Yes	
7	Difference between IESO CT 101 accrual and billed actual PY	(1,000)	No	'19 Reversed in '20
8	Formulaic error in 1588/1589 true up from 2019 to 2020	(328,091)	Yes	
	Total	(687,153)		
	Total principal adjustments included in last approved balance	(687,153)		
	Difference	(0)		

Note 9 **Principal adjustment reconciliation in current application:**

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)

2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule

3) The "Variance RRR vs. 2020 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment

Year		Adjustment Description	Amount	Year Recorded in GL
2020	*Reversals of prior approved principal adjustments (auto-populated from table above)*			
	1			
	2	CT 148 True-up of GA based on Actual Non-RPP Volumes - CY	(17,781)	2021
	3			
	4	Unbilled to actual revenue differences - CY	(59,000)	2021
	5	Formulaic error in 1588/1589 true up from 2019 to 2020	(328,091)	2021
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(404,872)	
2021	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	10,824	2022
	2	Unbilled to actual revenue differences	(23,000)	2022
	3			
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(12,176)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(417,049)	

Account 1588 - RSVA Power

Year		Adjustment Description	Amount	Year Recorded in GL
2020	*Reversals of prior approved principal adjustments (auto-populated from table above)*			
	1			
	2	CT 142/148 True-up of Comm + GA on Actual RPP/Non-RPP Volumes - CY	(34,566)	2021
	3			
	4	Unbilled to actual revenue differences - CY	(76,000)	2021
	5			
	6	microFIT/FIT true-up - CY	6,111	2021
	7			
	8	Formulaic error in 1588/1589 true up from 2019 to 2020	328,091	2,021
		Total Reversal Principal Adjustments	223,636	
2021	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	(10,824)	2022
	2	CT 1142/142 true-up based on actuals	76,862	2022
	3	Unbilled to actual revenue differences	56,000	2022
	4	microFIT/FIT true-up - CY	(26,423)	2022
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	95,616	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	319,252	