

## 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

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 = L	N=M-K
January	4,976,845			4,976,845	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	0.10075	\$ 480,744	\$ 6,485
June	4,939,606			4,939,606	0.11352	\$ 560,744	0.09218	\$ 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
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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 bill

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
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ (25,527)		If "no", please provide an explanation
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ 46,437		
2a Remove prior year end unbilled to actual revenue differences	\$ 394		
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 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
6 Unaccounted for energy loss	\$ (301,238)	Prior year unaccounted for energy loss recorded in 2021	Yes
7 GA deferral adjustment	\$ (26,939)	Prior year GA deferral adjustment recorded in 2021	Yes
8 Weighted and Actual GA Variance	\$ (5,896)	Difference in Weighted GA Actual Rate Paid in GA Workform and Actual Rate Paid	Rate and actual 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%

## 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 <sup>1</sup>	Principal Adjustments <sup>2</sup>		
2021	851,246	167,546	483,700	2.0%
Cumulative	851,246	167,546	483,700	2.0%

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 1.9804 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	Yes	
2 Unbilled	(394)	Yes	
3 Unaccou	301,238	Yes	
4 Impact of	26,939	Yes	
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)	Yes	
2 CT 1142/142 true-	(128,534)	Yes	
3 Unbilled to actual	338,289	Yes	
4 Unaccounted for	(301,238)	Yes	
5 Impact of GA	(26,939)	Yes	
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 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(25,527)	2021
	2 Unbilled to actual revenue differences	394	2021
	3 Unaccounted for energy loss	(301,238)	2021
	4 Impact of GA deferral	(26,939)	2021
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	(353,310)	
	<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	(306,873)	

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 CT 148 true-up of GA Charges based on actual RPP volumes	25,527	2,021
	2 CT 1142/142 true-up based on actuals	128,534	2,021
	3 Unbilled to actual revenue differences	(338,289)	2,021
	4 Unaccounted for energy loss	301,238	2,021
	5 Impact of GA deferral	26,939	2,021
	6		
	7		
	8		
	Total Reversal Principal Adjustments	143,949	
	<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	(23,597)	