

## **Appendix 4 – Global Adjustment Analysis Work Forms**

# GA Analysis Workform for 2023 Rate Applications

Version 1.0

Input cells  
Drop down cells


Utility Name **OAKVILLE HYDRO ELECTRICITY DISTRIBUTION 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 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.

Year Selected

2020
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(e.g. If the 2020 balances that were reviewed in the 2022 rate application were to be selected, select 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

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	\$ (1,271,179)	\$ (5,286,312)	\$ 4,199,849	\$ (1,086,463)	\$ 184,716	\$ 40,938,495	0.5%
<b>Cumulative Balance</b>	<b>\$ (1,271,179)</b>	<b>\$ (5,286,312)</b>	<b>\$ 4,199,849</b>	<b>\$ (1,086,463)</b>	<b>\$ 184,716</b>	<b>\$ 40,938,495</b>	<b>N/A</b>

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2021	-0.4%
<b>Cumulative Balance</b>	<b>-0.4%</b>

# 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	1,550,132,163	kWh	100%
RPP	A	857,458,117	kWh	55.3%
Non-RPP	B = D+E	692,674,046	kWh	44.7%
Non-RPP Class A	D	191,011,654	kWh	12.3%
Non-RPP Class B*	E	501,662,393	kWh	32.4%

\*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  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

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	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 = F*J	L	M = I*L	N=M-K	
January	43,853,271			43,853,271	0.09092	\$ 3,987,139	0.08798	\$ 3,858,211	\$ (128,928)	
February	39,640,021			39,640,021	0.10485	\$ 4,156,256	0.05751	\$ 2,279,698	\$ (1,876,558)	
March	42,911,034			42,911,034	0.08420	\$ 3,613,109	0.09668	\$ 4,148,639	\$ 535,530	
April	39,584,721			39,584,721	0.08968	\$ 2,758,659	0.11689	\$ 4,587,473	\$ 1,828,814	
May	40,195,243			40,195,243	0.10531	\$ 4,232,961	0.10675	\$ 4,290,642	\$ 57,681	
June	44,494,712			44,494,712	0.11352	\$ 5,051,040	0.09216	\$ 4,100,633	\$ (950,407)	
July	45,099,973			45,099,973	0.07612	\$ 3,433,010	0.07918	\$ 3,571,016	\$ 138,006	
August	46,442,743			46,442,743	0.08734	\$ 4,056,309	0.05107	\$ 2,371,831	\$ (1,684,478)	
September	44,514,066			44,514,066	0.05519	\$ 2,456,731	0.08234	\$ 3,665,288	\$ 1,208,557	
October	42,233,645			42,233,645	0.07402	\$ 3,126,134	0.05840	\$ 2,466,445	\$ (659,690)	
November	42,552,995			42,552,995	0.06342	\$ 2,698,711	0.06012	\$ 2,558,286	\$ (140,425)	
December	46,663,604			46,663,604	0.05443	\$ 2,539,900	0.06515	\$ 3,040,134	\$ 500,234	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>518,186,028</b>	<b>-</b>	<b>-</b>	<b>518,186,028</b>		<b>\$ 42,109,960</b>		<b>\$ 40,938,495</b>	<b>\$ (1,171,465)</b>	

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
516,950,001	518,186,028	1,236,027	0.08067	\$ (99,713)

\*Equal to (AGEW - 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 | \$ (1,171,179)**

Calculated Loss Factor 1.0329  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0376  
Difference -0.0047

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.

Actual consumption is available and provided above in Column F.

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

Not applicable

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
			Principal Adjustment on DVA Continuity Schedule   If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	<b>\$ (5,286,312)</b>		
1a) CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 186,539		Yes
1b) CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (178,382)		Yes
2a) Remove prior year end unbilled to actual revenue differences	\$ 352,588		Yes
2b) Add current year end unbilled to actual revenue differences	\$ 678,939		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	\$ 1,677,308	See 2022 IRM GA Workform, GA 2016 Tab, Reconciliation item #6	Yes
5) Impacts of GA deferral/recovery			
6)			
7) CT 2148 for prior period corrections	\$ 1,482,858	See 2022 IRM GA Workform, GA 2017 Tab, Reconciliation item #6	Yes
8)			
9)			
10)			
11)			

Note 6 **Adjusted Net Change in Principal Balance in the GL** \$ (1,086,463)  
**Net Change in Expected GA Balance in the Year Per Analysis** \$ (1,271,179)  
**Unresolved Difference** \$ 184,716  
**Unresolved Difference as % of Expected GA Payments to IESO** 0.5%

# 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>1</sup>	Total Activity in Calendar Year		
2021	106,405	- 477,584	- 371,179	103,018,031	-0.4%
<b>Cumulative</b>	<b>106,405</b>	<b>- 477,584</b>	<b>- 371,179</b>	<b>103,018,031</b>	<b>-0.4%</b>

**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?
1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	(352,588)	Yes
2	Unbilled to actual revenue differences	(186,539)	Yes
3			
4			
5			
6			
7			
8			
	Total	(539,127)	
	Total principal adjustments included in last approved balance		
	Difference	(539,127)	

Account 1588 - RSVA Power			
	Adjustment Description	Amount	To be Reversed in Current Application?
1	CT 148 true-up of GA Charges based on actual RPP volumes	(53,834)	Yes
2	CT 1142 true-up based on actuals	153,067	Yes
3	Unbilled to actual revenue differences	601,827	Yes
4			
5			
6			
7			
8			
	Total	701,061	
	Total principal adjustments included in last approved balance		
	Difference	701,061	

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
2021	<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	352,588	2021
	2 Unbilled to actual revenue differences	186,539	2021
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	539,127	
2021	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(178,382)	2022
	2 Unbilled to actual revenue differences	678,939	2022
	3 CT 2148 for prior period corrections - 2016 GA	1,677,308	2021
	4 CT 2148 for prior period corrections - 2017 GA	1,482,858	2021
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	3,660,722	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>		4,199,849

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2021	<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	53,834	2,021
	2 CT 1142 true-up based on actuals	(153,067)	2,021
	3 Unbilled to actual revenue differences	(601,827)	2,021
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	(701,061)	
2021	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	178,382	2,022
	2 CT 1142/142 true-up based on actuals	(17,577)	2,022
	3 Unbilled to actual revenue differences	385,124	2,022
	4 Adjustment - OEB Audit EG Adjustment	(322,453)	2,021
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	223,477	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>		(477,584)