

# GA Analysis Workform for 2025 Rate Applications

Version 1.0

Input cells

Drop down cells

Utility Name

**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

2022

(e.g. If the 2022 balances that were reviewed in the 2024 rate application were to be selected, select 2022)

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 2022 balances were last approved on a final basis - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bi - If 2022 balances were last approved on an interim basis and there are no changes to 2022 balances - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bii - If 2022 balances were last approved on an interim basis, there are changes to 2022 balances, and 2021 balances were last approved for disposition - Select 2021 and GA Analysis Workforms for 2022 and 2023 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
2023	\$ 101,880	\$ 66,849	\$ 35,411	\$ 102,260	\$ 380	\$ 2,797,818	0.0%
<b>Cumulative Balance</b>	<b>\$ 101,880</b>	<b>\$ 66,849</b>	<b>\$ 35,411</b>	<b>\$ 102,260</b>	<b>\$ 380</b>	<b>\$ 2,797,818</b>	<b>N/A</b>

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2023	-0.6%
<b>Cumulative Balance</b>	<b>-0.6%</b>

# GA Analysis Workform

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

Year		2023		
Total Metered excluding WMP	C = A+B	113,302,382	kWh	100%
RPP	A	52,647,770	kWh	46.5%
Non-RPP	B = D+E	60,654,612	kWh	53.5%
Non-RPP Class A	D	25,564,545	kWh	22.6%
Non-RPP Class B*	E	35,090,067	kWh	31.0%

\*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 particular month

Yes

**Note 4 Analysis of Expected GA Amount**

Year	2023									
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 = F*L	N=M-K	
January	3,427,382	3,427,382	3,630,061	3,630,061	0.03138	\$ 113,911	0.05377	\$ 195,188	\$ 81,277	
February	3,630,061	3,630,061	3,387,761	3,387,761	0.06285	\$ 212,921	0.08249	\$ 279,456	\$ 66,536	
March	3,387,761	3,387,761	3,508,062	3,508,062	0.06989	\$ 245,178	0.08031	\$ 281,732	\$ 36,554	
April	3,508,062	3,508,062	3,011,196	3,011,196	0.08249	\$ 248,394	0.09853	\$ 296,693	\$ 48,300	
May	3,011,196	3,011,196	2,927,097	2,927,097	0.08249	\$ 241,456	0.09962	\$ 291,597	\$ 50,141	
June	2,927,097	2,927,097	2,834,857	2,834,857	0.09853	\$ 279,318	0.08293	\$ 235,095	\$ (44,224)	
July	2,834,857	2,834,857	2,823,193	2,823,193	0.09962	\$ 281,246	0.04948	\$ 139,720	\$ (141,527)	
August	2,823,193	2,823,193	2,793,311	2,793,311	0.05377	\$ 150,196	0.07606	\$ 212,459	\$ 62,263	
September	2,793,311	2,793,311	2,807,142	2,807,142	0.05837	\$ 163,853	0.05093	\$ 142,968	\$ (20,885)	
October	2,807,142	2,807,142	3,086,100	3,086,100	0.07332	\$ 226,273	0.08498	\$ 262,257	\$ 35,984	
November	3,086,100	3,086,100	3,289,128	3,289,128	0.07040	\$ 231,555	0.07090	\$ 233,199	\$ 1,645	
December	3,289,128	3,289,128	3,434,803	3,434,803	0.08340	\$ 286,463	0.06622	\$ 227,453	\$ (59,010)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	37,525,290	37,525,290	37,532,711	37,532,711		\$ 2,680,765		\$ 2,797,818	\$ 117,053	

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
37,289,826	37,532,711	242,885	0.06247	\$ (15,173)

\*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 \$ 101,880

Calculated Loss Factor 1.0696  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0694  
 Difference 0.0002

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.

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 Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 66,849			If "no", please provide an explanation
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1a				
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
1b				
2a Remove prior year end unbilled to actual revenue differences				
2b Add current year end unbilled to actual revenue differences				
3a Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b Add difference between current year accrual/forecast to actual from long term load transfers				
4 Remove GA balances pertaining to Class A customers				
5a Significant prior period billing adjustments recorded in current year				
5b Significant current period billing adjustments recorded in other year(s)				
6 IESO invoice	\$ 1,547	Difference in GA posted rate and that on IESO invoice	No	posted vs actual rate not a principal adjustment
7 Reversal of prior year principal adjustment for CT 2148	\$ 33,864	Reversal of prior year reconciling item for adjustment for change in Class A consumption reported to IESO through	Yes	
8				
9				
10				

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ 102,260
Net Change in Expected GA Balance in the Year Per Analysis	\$ 101,880
Unresolved Difference	\$ 380
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>1</sup>	Total Activity in Calendar Year		
2023	- 43,798	- 2	- 43,800	7,300,389	-0.6%
<b>Cumulative</b>	<b>- 43,798</b>	<b>- 2</b>	<b>- 43,800</b>	<b>7,300,389</b>	<b>-0.6%</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?	Explanation if not to be reversed in current application
1 CT2148 true up of GA Charges for prior period corrections	(33,864)	Yes	
2			
3			
4			
5			
6			
7			
8			
Total	(33,864)		
Total principal adjustments included in last approved balance	(33,864)		
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 CT2148 true up of GA Charges for prior period corrections	2	Yes	
2			
3			
4			
5			
6			
7			
8			
Total	2		
Total principal adjustments included in last approved balance	2		
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. 2023 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
2022	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 CT2148 true up of GA Charges for prior period corrections	33,864	2023
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	33,864	
2023	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	-	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>	33,864	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2022	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 CT2148 true up of GA Charges for prior period corrections	(2)	2,023
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	(2)	
2023	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	-	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>	(2)	