

Mr. Poulin,

As part of the instructions for completing the GA Analysis workform, all distributors are required to complete the questions below. Can you also provide the responses at your earliest convenience?

## **Appendix A**

### **GA Methodology Description**

#### **Questions on Accounts 1588 & 1589<sup>[1]</sup>**

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
  - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
  - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
  - c. If another approach is used, please explain in detail.

#### **HHI RESPONSE**

**HHI uses method 1b.**

2. Questions on CT 1142
    - a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).
    - b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.
    - c. Has CT 1142 been trued up for with the IESO for all of 2017?
    - d. Which months from 2017 were trued up in 2018?
    - e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?
    - f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.
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## HHI RESPONSE

- a. HHI takes the TOU revenues by class and divides by the RPP rate to get the amount of kWh. Then the kWh are multiplied by the final GA rate.
- b. HHI, at month end access the IESO portal to get the information relating to CT 1142 in order to obtain all adjustments made on the specific charges by IESO that are summarised on the Power Invoice. Those adjustments are considered to calculate the true up.  
The total for each classes are added and HHI also deducts the total for TCOP. This amount is claimed from IESO and credited to account 4707.
- c. Yes.
- d. December.
- e. Yes.
- f. 2017 transactions were reflected in the columns "Transactions Debit / (Credit)" during 2017.

### 3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).
- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.
- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?
- d. Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP.
- e. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.
- f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

## HHI RESPONSE

- a. HHI debits the amount for CT 148 from IESO and Hydro One Powerbill to account 4707.
- b. There are no GA amount in account 1588. GA is part of 1589 only
- c. HHI puts the full amount of GA charged by IESO and Hydro One in account 4707 and subtract the amount obtained in question 2 b.  
Data used to determine the volume of RPP / non-RPP customers comes from the Billing stats exported directly from the billing system. Non-RPP

customers' cycles are identified in order to identify the Non-RPP volume. RPP volume is determined by difference. Note that RPP customers are not billed GA as our control files are set to NEGATE GA to all RPP customers

- d. December 2017 was trued-up in January 2018.
- e. Yes
- f. 2017 transactions were reflected in the columns "Transactions Debit / (Credit)" during 2017.

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?
- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).
- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?
- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.
- e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.
- f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

HHI RESPONSE

- a. Yes dispositions were approved in the 2018 rate proceeding. EB-2017-0048
- b. Please see EB 2017-0048
- c. Yes. A journal entry was made to record the dispositions approved by OEB.

- d. Please see Appendix A
- e. Yes.
- f. Yes the principal adjustments shown in the DVA Continuity Schedule are reflected in the GL transactions.

**Hydro Hawkesbury Inc.**  
**General Journal Detail 03/01/2018 (J962)**

Account Number	Account Description	Debits	Credits
15500003	Low Voltage (LV) Variance Acct DISP. EB-2017-0048 APPROV...	-	182,353.24
15500010	Low Voltage - Carrying Charges DISP. EB-2017-0048 APPROV...	-	4,031.22
15953000	2018-Principle RSVA's Bal. App ... DISP. EB-2017-0048 APPROVE...	182,353.24	-
15953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROVE...	4,031.22	-
15510004	SME CHARGE - Variance Acct DISP. EB-2017-0048 APPROVE...	960.72	-
15510010	SME CHARGE - Carrying Charges DISP. EB-2017-0048 APPROVE...	16.43	-
15953000	2018-Principle RSVA's Bal. App... DISP. EB-2017-0048 APPROV...	-	960.72
15953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROV...	-	16.43
15800005	RSVA WMS DISP. EB-2017-0048 APPROVE...	364,154.26	-
15800106	RSVA WMS - CBDR DISP. EB-2017-0048 APPROV...	-	32,278.77
15800207	RSVA WHS - OESP DISP. EB-2017-0048 APPROVE...	5,171.61	-
15800010	WMS - Carrying Charges DISP. EB-2017-0048 APPROVE...	8,644.83	-
15800110	WMS - CBDR CARRYING CHA... DISP. EB-2017-0048 APPROV...	-	527.89
15800210	WMS - OESP CARRYING CHA... DISP. EB-2017-0048 APPROVE...	79.99	-
15953000	2018-Principle RSVA's Bal. App... DISP. EB-2017-0048 APPROV...	-	337,047.10
15953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROV...	-	8,196.93
15840008	RSVA Network Service DISP. EB-2017-0048 APPROV...	-	130,197.51
15840010	Trans Network - Carrying Chrg... DISP. EB-2017-0048 APPROV...	-	2,619.67
15953000	2018-Principle RSVA's Bal. App ... DISP. EB-2017-0048 APPROVE...	130,197.51	-
15953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROVE...	2,619.67	-
15860009	RSVA Connection Service DISP. EB-2017-0048 APPROV...	-	148,717.84
15860010	Trans Connection - Carrying Ch... DISP. EB-2017-0048 APPROV...	-	2,777.85
5953000	2018-Principle RSVA's Bal. App ... DISP. EB-2017-0048 APPROVE...	148,717.84	-
5953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROVE...	2,777.85	-
5180001	RCVA Retail DISP. EB-2017-0048 APPROV...	-	10,704.64
5180010	Retail Services - Carrying Char... DISP. EB-2017-0048 APPROV...	-	431.04
5953000	2018-Principle RSVA's Bal. App ... DISP. EB-2017-0048 APPROVE...	10,704.64	-
5953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROVE...	431.04	-
5480002	RCVA STR DISP. EB-2017-0048 APPROV...	-	10,755.31
5480010	RCVA STR - Carrying Charges DISP. EB-2017-0048 APPROV...	-	407.74
5953000	2018-Principle RSVA's Bal. App ... DISP. EB-2017-0048 APPROVE...	10,755.31	-
5953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROVE...	407.74	-
5880011	RSVA POWER	907,618.18	-

**Hydro Hawkesbury Inc.**  
**General Journal Detail 03/01/2018 (J962)**

Account Number	Account Description	Debits	Credits
15880010	DISP. EB-2017-0048 APPROVE... RSVA Power - Carrying Charges	17,144.30	-
15953000	DISP. EB-2017-0048 APPROVE... 2018-Principle RSVA's Bal. App...	-	907,618.18
15953200	DISP. EB-2017-0048 APPROV... 2018-Princ Carrying Chrgs App ...	-	17,144.30
15890012	DISP. EB-2017-0048 APPROV... RSVA GLOBAL ADJUST Class B	-	300,422.23
15890010	DISP. EB-2017-0048 APPROV... RSVA GA-Carrying Charges Cl...	-	3,678.33
15953100	DISP. EB-2017-0048 APPROV... 2018 - GA Principle Bal. Appr Di...	300,422.23	-
15953300	DISP. EB-2017-0048 APPROVE... 2018 - GA Carrying Chrgs Appr ...	3,678.33	-
Additional Date:	Additional Field:		
		<u>2,100,886.94</u>	<u>2,100,886.94</u>

**Hydro Hawkesbury Inc.**  
**General Journal Detail 03/01/2018 (J934)**

Account Number	Account Description	Debits	Credits
15080000	Other Reg. Assets / Deferred IF... DISP. EB-2017-0048 APPROV...	-	7,104.17
15080010	Other Reg Assets - Carrying Ch... DISP. EB-2017-0048 APPROV...	-	16,682.00
15953000	2018-Principle RSVA's Bal. App ... DISP. EB-2017-0048 APPROVE...	7,104.17	-
15953200	2018-Princ Carrying Chrgs App ... DISP. EB-2017-0048 APPROVE...	16,682.00	-
Additional Date:	Additional Field:		
		<u>23,786.17</u>	<u>23,786.17</u>

**Hydro Hawkesbury Inc.**  
**General Journal Detail 03/01/2018 (J972)**

Account Number	Account Description	Debits	Credits
15952000	2015-Principle RSVA's Bal. Appr... DISPOSITION DES 1595 (2013 ...	10,307.56	-
15953000	2018-Principle RSVA's Bal. Appr... DISPOSITION DES 1595 (2013...	-	10,307.56
15953100	2018 - GA Principle Bal. Appr Di... DISPOSITION DES 1595 (2013 ...	40,318.07	-
15952100	2015 - GA Principle Bal. Appr D... DISPOSITION DES 1595 (2013...	-	40,318.07
15953410	Carrying Chrgs-2018 NET Princ ... DISPOSITION DES 1595 (2013 ...	2,009.45	-
15952410	Carrying Chrgs-2015 NET Princ... DISPOSITION DES 1595 (2013...	-	2,009.45
15953200	2018-Princ Carrying Chrgs App ... DISPOSITION DES 1595 (2013 ...	505.73	-
15952200	2015-Princ Carrying Chrgs App ... DISPOSITION DES 1595 (2013...	-	505.73
15953300	2018 - GA Carrying Chrgs Appr ... DISPOSITION DES 1595 (2013 ...	970.51	-
15952300	2015-GA Carrying Chrgs Appr ... DISPOSITION DES 1595 (2013...	-	970.51
15953000	2018-Principle RSVA's Bal. App ... DISPOSITION DES 1595 (2013 ...	2,706.20	-
15950000	2013-Princ. RSVA's Bal. Appro... DISPOSITION DES 1595 (2013...	-	2,706.20
15953100	2018 - GA Principle Bal. Appr Di... DISPOSITION DES 1595 (2013 ...	33,577.44	-
15950100	2013-GA Princ.Bal. Appr Dispo... DISPOSITION DES 1595 (2013...	-	33,577.44
15953410	Carrying Chrgs-2018 NET Princ ... DISPOSITION DES 1595 (2013 ...	5,878.24	-
15950410	Carrying Chrgs-2013 NET Princ... DISPOSITION DES 1595 (2013...	-	5,878.24
15953200	2018-Princ Carrying Chrgs App ... DISPOSITION DES 1595 (2013 ...	62.10	-
15950200	2013-Princ. Carrying Chrgs App... DISPOSITION DES 1595 (2013...	-	62.10
15953300	2018 - GA Carrying Chrgs Appr ... DISPOSITION DES 1595 (2013 ...	1,121.97	-
15950300	2013-GA Carrying Chrgs Appr ... DISPOSITION DES 1595 (2013...	-	1,121.97
5951000	2014-Principle RSVA's Bal. Appr... DISPOSITION DES 1595 (2013 ...	62,187.46	-
5953000	2018-Principle RSVA's Bal. App... DISPOSITION DES 1595 (2013...	-	62,187.46
5953100	2018 - GA Principle Bal. Appr Di... DISPOSITION DES 1595 (2013 ...	57,682.88	-
5951100	2014-GA Principle Bal. Appr Di... DISPOSITION DES 1595 (2013...	-	57,682.88
5951410	Carrying Chrgs-2014 NET Princ ... DISPOSITION DES 1595 (2013 ...	958.99	-
5953410	Carrying Chrgs-2018 NET Princ... DISPOSITION DES 1595 (2013...	-	958.99
5951200	2014-Princ Carrying Chrgs App ... DISPOSITION DES 1595 (2013 ...	15,339.72	-
5953200	2018-Princ Carrying Chrgs App ... DISPOSITION DES 1595 (2013...	-	15,339.72
5953300	2018 - GA Carrying Chrgs Appr ... DISPOSITION DES 1595 (2013 ...	1,183.79	-
5951300	2014-GA Carrying Chrgs Appr ... DISPOSITION DES 1595 (2013...	-	1,183.79
Additional Date:	Additional Field:		
		234,810.11	234,810.11