
APPENDIX B

ACCOUNT DETAILS FOR FINANCIAL FILING

Financial Data Component	Related USoA Accounts
Revenue	
(i) Service Revenue	a. Revenues from Distribution Services 4080 Distribution Services Revenue 4090 Electric Services Incidental to Energy Sales b. Revenues from Transmission Services 4105 Transmission Charges Revenue 4110 Transmission Services Revenue
(ii) Other revenue	a. Energy Sales 4005 Residential Energy Sales 4010 Commercial Energy Sales 4015 Industrial Energy Sales 4020 Energy Sales to Large Users 4025 Street Lighting Energy Sales 4030 Sentinel Lighting Energy Sales 4035 General Energy Sales 4040 Other Energy Sales to Public Authorities 4045 Energy Sales to Railroads and Railways 4050 Revenue Adjustment 4055 Energy Sales for Resale 4060 Interdepartmental Energy sales b. Other Operating Revenues 4205 Interdepartmental Rents 4210 Rent from Electric Property 4215 Other Utility Operating Income 4220 Other Electric Revenues 4225 Late Payment Charges 4230 Sales of Water and Water Power 4235 Miscellaneous Service Revenues 4240 Provision for Rate Refunds 4245 Government Assistance Directly Credited to Income

Revenue	
(ii) Other revenue (Cont'd)	<p>c. Other Income Deductions 4305 Regulatory Debits 4310 Regulatory Credits 4315 Revenues from Electric Plant Leased to Others 4320 Expenses of Electric Plant Leased to Others 4325 Revenues from Merchandise, Jobbing, Etc. 4330 Costs and Expenses of Merchandising, Jobbing, etc. 4335 Profits and Losses from Financial Instrument Hedges 4340 Profits and Losses from Financial Instrument Investments 4345 Gains from Disposition of Future Use Utility Plant 4350 Losses from Disposition of Future Use Utility Plant 4355 Gain on Disposition of Utility and Other Property 4360 Loss on Disposition of Utility and Other Property 4365 Gains from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4375 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4385 Non-Utility Rental Income 4390 Miscellaneous Non-Operating Income 4395 Windfall Amounts Collected/ Repaid to Customers Including Interest 4398 Foreign Exchange Gains and Losses, Including Amortization</p> <p>d. Investment Income 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies</p>
Operating Expenses (i) Default Power Supply (includes all supply prior to open access)	<p>a. Other Power Supply Expenses 4705 Power Purchased 4710 Cost of Power Adjustments 4715 System Control and Load Dispatching 4720 Other Expenses 4725 Stranded Asset Expense 4730 Rural Rate Assistance Expense</p> <p>b. Other Expenses 5205 Purchase of Transmission and System Services 5210 Transmission Charges 5215 Transmission Charges Recovered</p>
(ii) Operation and Maintenance Expenses	<p>a. Distribution Expenses – Operation 5005 Operation Supervision and Engineering 5010 Load Dispatching 5015 Station Expense 5020 Overhead Distribution Lines and Feeders - Operation Labour 5025 Overhead Distribution Lines and Feeders - Operation Supplies and Expense</p>

<p>Operating Expenses (ii) Operation and Maintenance Expenses (Cont'd)</p>	<p>5030 Overhead Subtransmission Feeders - Operation 5035 Overhead Distribution Transformers- Operation 5040 Underground Distribution Lines and Feeders - Operation Labour 5045 Underground Distribution Lines and Feeders - Operation Supplies and Expense 5050 Underground Subtransmission Feeders - Operation 5055 Underground Distribution Transformers - Operation 5060 Street Lighting and Signal System Expense 5065 Meter Expense 5070 Customer Premises – Operation Labour 5075 Customer Premises – Materials and Expenses 5085 Miscellaneous Distribution Expense 5090 Underground Distribution Lines and Feeders - Rental Paid 5095 Overhead Distribution Lines and Feeders - Rental Paid 5096 Other Rent</p>
	<p>b. Distribution Expenses – Maintenance 5105 Maintenance Supervision and Engineering 5110 Maintenance of Structures 5115 Maintenance of Station Equipment 5120 Maintenance of Poles, Towers and Fixtures 5125 Maintenance of Overhead Conductors and Devices 5130 Maintenance of Overhead Services 5135 Overhead Distribution Lines and Feeders - Tree Trimming 5140 Overhead Lines and Feeders – Right of Way 5145 Maintenance of Underground Conduit 5150 Maintenance of Underground Conductors and Devices 5155 Maintenance of Underground Services 5160 Maintenance of Line Transformers 5165 Maintenance of Street Lighting and Signal Systems 5170 Sentinel Lights – Labour 5172 Sentinel Lights – Materials and Expenses 5175 Maintenance of Meters 5178 Customer Installations Expenses- Leased Property 5185 Water Heater Rentals – Labour 5186 Water Heater Rentals – Materials and Expenses 5190 Water Heater Controls – Labour 5192 Water Heater Controls – Materials and Expenses 5195 Maintenance of Other Installations on Customer Premises</p>

<p>Operating Expenses (iii) Administrative and General Expenses</p>	<p>5605 Executive Salaries and Expenses 5610 Management Salaries and Expenses 5615 General Administrative Salaries and Expenses 5620 Office Supplies and Expenses 5625 Administrative Expense Transferred--Credit 5630 Outside Services Employed 5635 Property Insurance 5640 Injuries and Damages 5645 Employee Pensions and Benefits 5650 Franchise Requirements 5655 Regulatory Expenses 5660 General Advertising Expenses 5665 Miscellaneous General Expenses 5670 Rent 5675 Maintenance of General Plant 5680 Electrical Safety Authority Fees 5685 Independent Market Operator Fees and Penalties</p>
<p>(iv) Billing and Collecting</p>	<p>5305 Supervision 5310 Meter Reading Expense 5315 Customer Billing 5320 Collecting 5325 Collecting- Cash Over and Short 5330 Collection Charges 5335 Bad Debt Expense 5340 Miscellaneous Customer Accounts Expenses</p>
<p>(v) Community Relations</p>	<p>5405 Supervision 5410 Community Relations – Sundry 5415 Energy Conservation 5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses</p>
<p>(vi) Amortization Expense</p>	<p>5705 Amortization Expense – Property, Plant, and Equipment 5710 Amortization of Limited Term Electric Plant 5715 Amortization of Intangibles and Other Electric Plant 5720 Amortization of Electric Plant Acquisition Adjustments 5725 Miscellaneous Amortization 5730 Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs 5735 Amortization of Deferred Development Costs 5740 Amortization of Other Deferred Charges</p>

(vii) Financing Expense	<p>a. Interest and Related Expenses 6005 Interest on Long Term Debt 6010 Amortization of Debt Discount and Expense 6015 Amortization of Premium on Debt—Credit 6020 Amortization of Loss on Recquired Debt 6025 Amortization of Gain on Recquired Debt—Credit 6030 Interest on Debt to Associated Companies 6035 Other Interest Expense 6040 Allowance for Borrowed Funds Used During Construction—Credit 6042 Allowance For Other Funds Used During Construction 6045 Interest Expense on Capital Lease Obligations</p>
(viii) Other Deductions	<p>6205 Donations 6210 Life Insurance 6215 Penalties 6225 Other Deductions</p>
(ix) Taxes	<p>6105 Taxes Other Than Income Taxes 6110 Income Taxes 6115 Provision for Future Income Taxes</p>
(x) Extraordinary Items	<p>6305 Extraordinary Income 6310 Extraordinary Deductions 6315 Taxes, Extraordinary Items</p>
(xi) Discontinued Operations	<p>6320 Discontinues Operations - Income/ Gains 6325 Discontinued Operations – Deductions/ Losses 6330 Taxes, Discontinued Operations</p>
Cash Flows from Operating Activities	<p>a. Net Income 3046 Balance Transferred from Income b. Amortization Amounts in Accounts 5705 to 5740 listed above c. Borrowing Increases to each of Accounts 2500 to 2550 d. Other Sources of Funds Increases to each of Accounts 2300 to 2350 Increases to each of Accounts 2400 to 2436 Increases to each of Accounts 3000 to 3045 and 3047 to 3065 e. Contributed Capital Increases to Account 1995 Contributions and Grants - Credit</p>
Application of Funds	<p>a. Debt Retirement Decreases to each of Accounts 2500 to 2550 b. Capital Expenditures Increases to each of Accounts 1602 to 2075 c. Other Decreases to each of Accounts 2300 to 2350 Decreases to each of Accounts 2400 to 2436 Decreases to each of Accounts 3000 to 3045 and 3047 to 3065</p>
Working Capital	<p>a. Change in Working Capital Total of Accounts 1000 to 1210 less total of Accounts 2200 to 2296 at the start of year compared to at the end of year b. Total Working Capital c. Working Capital as % of Net Expenses (Net of Depreciation Expense)</p>

Miscellaneous	<ul style="list-style-type: none">a. Inventory Amounts in Accounts 1300 to 1350b. Net Expensesc. Rate of Return as % of Rate Based. Net Change in Revenue Requirement (%) from previous yeare. Debt Ratio
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