

APPENDIX A

ACCOUNTING DETAILS FOR FINANCIAL FILING

Account details for determining the initial unbundled rates are based on Ontario Hydro's Chart of Accounts and are described in this section under the heading Initial Filing. Subsequent filings are based on the Board's APH and are described in the section titled Subsequent Filing.

Initial Filing

Utilities that were subject to reporting using the "Accounting for Municipal Electric utilities in Ontario" manual, as was prescribed by Ontario Hydro, should file 1999 closing balances and other information on the accounts shown below for the initial filing (year 2000). For all other utilities, information similar to that provided herein should be filed with the Board.

Note: 1) Inclusion of any item or account herein does not necessarily imply the Board's acceptance for rate making purpose of any revenue, expenditure, or procedure suggested by the use of such an account.

2) No attempt has been made to separate the "wires only" activities from other activities.

Financial Data Component	Accounts
Revenue	
(i) Service Revenue	9500. Residential Service 9600. Commercial Light Service 9700. Industrial Power Service 9750. General Service 9770. Large Users 9800. Street Lighting 9850. Unbilled Revenue Adjustment 9860. Prior Year Billing Adjustment

(ii) Other Revenue	9901. Late Payment Charges 9902. Water Heater Rental 9903. Sentinel Light Rental 9904. Interest Earned 9905. Pole Rentals 9906. Street Light - Non Energy 9907. Change of Occupancy Charges 9908. Collection Charges 9909. Reconnection Charges 9910. Dispute Meter Test Charges 9911. Profit on Sale of Materials and/or Services 9912. Sales of Scrap Material 9913. Premises and other Rental 9914. Water and Sewer Billing Services 9915. Miscellaneous 9919. Net Book Value of Disposal (Readily Identifiable Fixed Assets) 9920. Proceeds and Costs - Disposal of Fixed Assets 9930. Income from Sinking Fund
Operating Expenses	
Power Supply	Power Purchased 1010. Power Purchased 1015. Cost of Power – Adjustments Power Generated 1021. Hydraulic Generating Station - Operating Labour 1022. Hydraulic Generating Station - Operating Supplies and Expense 1024. Hydraulic Generating Station - Maintenance of Equipment 1025. Hydraulic Generating Station - Maintenance of Buildings and Fixtures 1031. Diesel Generating Station - Operating Labour 1032. Diesel Generating Station - Operating Supplies and Expense 1033. Diesel Generating Station - Operating Fuel 1034. Diesel Generating Station - Maintenance of Equipment 1035. Diesel Generating Station - Maintenance of Buildings and Fixtures

Power Supply <i>continued</i>	Transmission lines 2011. Transmission Lines - Operation 2014. Transmission Lines - Maintenance 2015. Transmission Right of Way - Maintenance
Operations, Maintenance, and Other Expenses	
(i) High Voltage Transformation	4011. Municipal Transformer Station Equipment - Operating Labour 4012. Municipal Transformer Station Equipment - Operation Supplies and Expense 4014. Municipal Transformer Station - Maintenance of Equipment 4015. Municipal Transformer Station - Maintenance of Buildings and Fixtures
(ii) Distribution	Subtransmission 4021. Subtransmission Feeders - Operation 4024. Subtransmission Feeders - Maintenance Municipal Distribution Station 4031. Municipal Distribution Station Equipment - Operating Labour 4032. Municipal Distribution Station Equipment - Operating Supplies and Expenses 4034. Municipal Distribution Station - Maintenance of Equipment 4035. Municipal Distribution Station - Maintenance of Buildings and Fixtures Overhead Distribution Lines and Feeders 5011. Overhead Distribution Lines and Feeders - Operation Labour 5012. Overhead Distribution Lines and Feeders - Operation Supply and Expense 5013. Overhead Distribution Lines and Feeders - Rentals Paid 5014. Overhead Distribution Lines and Feeders - Maintenance 5015. Overhead Distribution Lines and Feeders - Tree Trimming

<p>(ii) Distribution <i>Continued</i></p>	<p>Underground Distribution Lines and Feeders 5051. Underground Distribution Lines and Feeders - Operation Labour 5052. Underground Distribution Lines and Feeders - Operation Supplies/ Expenses 5053. Underground Distribution Lines and Feeders - Rentals Paid 5054. Underground Distribution Lines and Feeders - Maintenance</p> <p>Distribution Transformers 5061. Distribution Transformers - Operation 5064. Distribution Transformers - Maintenance</p> <p>Distribution Meters 5091. Distribution Meters - Operation 5094. Distribution Meters - Maintenance</p>
<p>(iii) Utilization</p>	<p>Customer Premises 6051. Customer Premises - Labour 6054. Customer Premises - Materials and Expenses</p> <p>Water Heater Rentals 6061. Water Heater Rentals - Labour 6064. Water Heater Rentals - Maintenance</p> <p>Water Heater Controls 6071. Water Heater Controls - Labour 6074. Water Heater Controls - Maintenance</p> <p>Sentinel Light Rentals 6081. Sentinel Light Rentals - Labour 6084. Sentinel Light Rentals - Maintenance</p> <p>Community Relations 7011. Energy Conservation 7012. Community Safety Program 7013. Community Relations - Sundry</p>
<p>(iv) Billing and Collecting</p>	<p>7021. Meter Reading 7024. Billing 7027. Collecting 7028. Cash Over and Short</p>

(v) Administrative	8011. Commissioners' Salaries and Expense 8012. General Officers' Salaries and Expense 8013. General Office Salaries and Expense 8014. Miscellaneous General Expense 8015. General Office Building Operation and Maintenance
Amortization Expense	9130. Depreciation Expense - General Plant Incl. System Supervisory Equipment 9132. Depreciation Expense - General Office Equipment 9133. Depreciation Expense - Computer Equipment Hardware 9136. Depreciation Expense - Miscellaneous Equipment, Major Tools/Instruments 9137. Depreciation Expense - Water Heater Equipment 9138. Depreciation Expense - Load Management Equipment 9139. Depreciation Expense - Sentinel Lighting Equipment 9140. Amortization Expense - Land rights 9141. Amortization Expense - Leasehold Improvements
Financing Expense	9101. Interest Expense - Long Term Debt 9105. Interest Expense - Short Term Debt 9109. Interest Expense - Other
Foreign Exchange	9110. Foreign Exchange
Other Deductions	No equivalent accounts in former Chart of Accounts.
Income Taxes, Payments-in-lieu of, etc.	No equivalent accounts in former Chart of Accounts.
Extraordinary Items	9010. Extraordinary/ Unusual Items
Discontinued Operations	No equivalent accounts in former Chart of Accounts.

Cash flows from Operating Activities		Amount
	<p>Net Income</p> <p>Balance Transferred from Income (to account 530)</p> <p>Adjustments: Add/(Deduct)</p> <p>(i) Amortization</p> <p>Amounts in Amortization Accounts 9130 to 9141</p> <p>Changes in Non-cash Working Capital: Add/(Deduct)</p> <p>(i) Current Assets</p> <p>a. Accounts Receivable (Increase)/Decrease in accounts 240 to 250</p> <p>b. Unbilled Revenue (Increase)/Decrease in account 251</p> <p>c. Prepaid Expenses (Increase)/Decrease in account 255</p> <p>d. Other (Increase)/Decrease in account 265</p> <p>e. Inventory (Increase)/Decrease in account 260</p> <p>(ii) Current Liabilities</p> <p>a. Accounts Payable Increase/(Decrease) in account 320</p> <p>b. Accruals Increase/(Decrease) in account 325</p> <p>c. Other Increase/(Decrease) in account 326 Increase/(Decrease) in account 340 and 345 Increase/(Decrease) in account 349</p> <p>d. Current Debt related amounts Increase/(Decrease) in accounts 330 to 339, and 348</p>	
Cash flows from Operating Activities (A)		

Cash flows from Investing Activities	<p>(i) Cash Subject to Restrictions (if applicable) a. (Increase)/Decrease between opening and closing balances</p> <p>(ii) Long Term Assets a. Investments (Increase)/Decrease in accounts 270 to 275 b. Development Charges (Increase)/Decrease in account 271 c. Deferred Charges (Increase)/Decrease in account 285 d. Deposits (Increase)/Decrease in account 290 e. Other (Increase)/Decrease in accounts 292 to 296</p> <p>(iii) Capital Expenditures a. (Increase)/Decrease in accounts 10 to 160</p>	
Cash flows from Investing Activities (B)		
Cash Flows from Financing Activities	<p>(i) Equity Capital Increase/(Decrease) in account 540</p> <p>(ii) Debt Borrowings/Retirement a. (Increase)/Decrease in account 280 b. Increase/(Decrease) in accounts 300 to 319</p> <p>(iii) Other a. Increase/(Decrease) in accounts 350 and 365 b. Increase/(Decrease) in account 360 c. Increase/(Decrease) in account 370 d. Increase/(Decrease) in account 371</p>	
Cash Flows from Financing Activities (C)		

	Net increases in Cash and Cash Equivalents (sum A + B + C) = D	
	Cash and Cash Equivalents at the beginning of period (sum Accounts 200 + 210 + 215 + 220) = E	
	Cash and Cash Equivalents at the end of period (should equal sum of Accounts 200 + 210 + 215 + 220) = D + E	
Working Capital	<p>(i) Change in Working Capital Total of current asset Accounts 200 to 265 less total of current liability Accounts 320 to 349 at the start of year compared to at the end of year</p> <p>(ii) Total Working Capital at end of year Total of current asset Accounts 200 to 265 less total of current liability Accounts 320 to 349 at the end of year</p> <p>(iii) Working Capital as % of Net Expenses (See definition below for net expenses)</p>	
Miscellaneous	<p>(i) Inventory Amount in Account 260</p> <p>(ii) Net Expenses Defined as the total annual operating expenses less the annual provision for depreciation (sum of accounts 1010 to 8015 less sum of accounts 9130 to 9141)</p> <p>(iii) Rate of Return as % of Rate Base</p> <p>a. Return is defined as income before financial expense and extraordinary items (sum of accounts 9500 to 9930 less sum of accounts 1010 to 8015 and 9910)</p> <p>b. Rate Base is the calculation according to Table A.3 for the Initial filing</p> <p>(iv) Debt Ratio [Long Term Debt/(Long Term Debt + Equity)] (sum of accounts 300 to 319/(sum of accounts 300 to 319, 530, and 540))</p>	

Subsequent Filings

The following data is based on the Uniform System of Accounts (USoA) included in the Accounting

Procedures Handbook and is applicable for subsequent filings (year 2001 and 2002).

Note: 1) Inclusion of any item or account herein does not necessarily imply the Board's acceptance for rate making purpose of any revenue, expenditure, or procedure suggested by the use of such an account.

2) No attempt has been made to separate the "wires only" activities from other activities.

Financial Data Component	Accounts
Revenue	
(i) Service Revenue	<p>a. Revenues from Distribution Services 4080. Distribution Services Revenue 4090. Electric Services Incidental to Energy Sales</p> <p>b. Revenues from Transmission Services 4105. Transmission Charges Revenue 4110. Transmission Services Revenue</p>
(ii) Other Revenue	<p>a. Energy Sales 4006. 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</p>

(ii) Other Revenue
continued

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

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 Merchandising, 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. Rate Payer Benefit Including Interest

d. Investment Income

- 4405. Interest and Dividend Income
- 4415. Equity in Earnings of Subsidiary Companies

Expenses	
Power Supply Expense	<p>a. Other Power Supply Expenses 4705. Power Purchased 4710. Cost of Power - Adjustments 4715. System Control and Load Dispatching 4720. Other Expenses 4725. Competition Transition 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>
Operations, Maintenance, and Other Expenses	
(i) Operation and Maintenance	<p>a. Distribution Expenses - Operation 5005. Operation Supervision and Engineering 5010. Load Dispatching 5012. Station Buildings and Fixtures Expense 5014. Transformer Station Equipment - Operation Labour 5015. Transformer Station Equipment - Operation Supplies and Expenses 5016. Distribution Station Equipment - Operation Labour 5017. Distribution Station Equipment - Operation Supplies and Expenses 5020. Overhead Distribution Lines and Feeders - Operation Labour 5025. Overhead Distribution Lines and Feeders - Operation Supplies and Expenses 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 Expenses 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</p>

<p>(i) Operation and Maintenance <i>Continued</i></p>	<p>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 - 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 Installation on Customer Premises</p>
<p>(ii) 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>

(iii) Administrative and General Expenses	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 Pension 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
(iv) Community Relations	5405. Supervision 5410. Community Relations - Sundry 5415. Energy Conservation 5420. Community Safety Program 5425. Miscellaneous Customer Service and Informational Expenses
(v) Sales	5505. Supervision 5510. Demonstrating and Selling Expenses 5515. Advertising Expenses 5520. Miscellaneous Sales Expenses
Amortization Expense	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 Unrecovered Plant and Regulatory Study Costs 5735. Amortization of Deferred Development Costs 5740. Amortization of Deferred Charges

Financing Expense	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 Reacquired Debt 6025. Amortization of Gain on Reacquired 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
Foreign Exchange	4398. Foreign Exchange Gains and Losses, Including Amortization
Other Deductions	6205. Donations 6210. Life Insurance 6215. Penalties 6225. Other Deductions
Income Taxes, Payments-in-lieu of, etc.	6105. Taxes Other Than Income Taxes 6110. Income Taxes 6115. Provision for Future Income Taxes
Extraordinary Items *	6305. Extraordinary Income 6310. Extraordinary Deductions 6315. Taxes, Extraordinary Items * As defined in section 3480 of the CICA Handbook
Discontinued Operations **	6405. Discontinued Operations - Income/Gains 6410. Discontinued Operations - Deductions/Losses 6415. Taxes, Discontinued Operations **As defined in section 3475 of the CICA Handbook

Cash flows from Operating Activities		Amount
	<p>Net Income Amount in 3046, Balance Transferred from Income</p> <p>Adjustments: Add/(Deduct)</p> <p>(i) Amortization Amounts in Amortization Accounts 5705 to 5740</p> <p>(ii) Future Income Taxes Increase/(Decrease) in accounts 2296 and 2350</p> <p>(iii) Undistributed Earnings in Subsidiaries (Amount in account 3065)</p> <p>Changes in Non-cash Working Capital: Add/(Deduct)</p> <p>(i) Current Assets</p> <ul style="list-style-type: none"> a. Accounts Receivable (Increase)/Decrease in accounts 1100 to 1110, and 1130 b. Accrued Revenues (Increase)/Decrease in account 1120 c. Prepays (Increase)/Decrease in account 1180 d. Other (Increase)/Decrease in accounts 1140 to 1170 (Increase)/Decrease in account 1190 (Increase)/Decrease in account 1200 and 1210 e. Inventory (Increase)/Decrease in accounts 1305 to 1350 <p>(ii) Current Liabilities</p> <ul style="list-style-type: none"> a. Accounts Payable Increase/(Decrease) in account 2205 Increase/(Decrease) in account 2208 Increase/(Decrease) in accounts 2250 to 2256 Increase/(Decrease) in account 2290 and 2292 b. Accruals Increase/(Decrease) in account 2294 c. Other Increase/(Decrease) in account 2210 Increase/(Decrease) in account 2215 Increase/(Decrease) in account 2264 	

Cash flows from Operating Activities	(ii) Current Liabilities <i>continued</i> d. Current Debt related amounts Increase/(Decrease) in account 2260 and 2262 Increase/(Decrease) in account 2268 Increase/(Decrease) in account 2270 and 2272 Increase/(Decrease) in account 2225 Increase/(Decrease) in account 2240 and 2242 Increase/(Decrease) in account 2285	Amount
Cash flows from Operating Activities (A)		
Cash flows from Investing Activities	(i) Cash Subject to Restrictions (Increase)/Decrease in accounts 1020 to 1040 (ii) Long Term Assets a. Investments (Increase)/Decrease in account 1405 and 1408 (Increase)/Decrease in account 1410 (Increase)/Decrease in account 1415 (Increase)/Decrease in accounts 1480 to 1490 b. Development Charges (Increase)/Decrease in account 1545 c. Deferred Charges (Increase)/Decrease in account 1525 (Increase)/Decrease in accounts 1572 to 1574 d. Deposits (Increase)/Decrease in account 1410 e. Other (Increase)/Decrease in account 1455 (Increase)/Decrease in account 1460 (Increase)/Decrease in account 1465 (Increase)/Decrease in account 1470 (Increase)/Decrease in account 1475 (Increase)/Decrease in accounts 1505 to 1510 (Increase)/Decrease in account 1515 and 1516 (Increase)/Decrease in account 1530 (Increase)/Decrease in account 1560	

Cash flows from Investing Activities <i>Continued</i>	(iii) Capital Expenditures (Increase)/Decrease in accounts 1606 to 1995 (Increase)/Decrease in accounts 2005 to 2075	
	Cash flows from Investing Activities (B)	
Cash Flows from Financing Activities	(i) Equity Capital Increase/(Decrease) in accounts 3005 to 3010 Increase/(Decrease) in account 3020 Increase/(Decrease) in account 3022 Increase/(Decrease) in accounts 3026 to 3035 (ii) Debt Borrowings/Retirement Increase/(Decrease) in account 1425 and 1445 Increase/(Decrease) in accounts 2505 to 2530 Increase/(Decrease) in account 2242 Increase/(Decrease) in account 2415 Increase/(Decrease) in account 2325 Increase/(Decrease) in account 2345 Increase/(Decrease) in account 2550 (Increase)/Decrease in account 1540 (iii) Other Increase/(Decrease) in account 2405 Increase/(Decrease) in account 2410 Increase/(Decrease) in account 2425 Increase/(Decrease) in account 2435	
	Cash Flows from Financing Activities (C)	
	Net increases in Cash and Cash Equivalents (sum A + B + C) = D	
	Cash and Cash Equivalents at the beginning of period (sum Accounts 1005 + 1010 + 1060 + 1070) = E	
	Cash and Cash Equivalents at the end of period (should equal sum of Accounts 1005 + 1010 + 1060 + 1070) = D + E	

Working Capital	<p>(i) Change in Working Capital Total of current asset Accounts 1005 to 1210 plus inventory accounts 1305 to 1350 less total of current liability Accounts 2205 to 2296 at the start of year compared to at the end of year</p> <p>(ii) Total Working Capital at end of year Total of current asset Accounts 1005 to 1210 plus inventory accounts 1305 to 1350 less total of current liability Accounts 2205 to 2296 at the end of year</p> <p>(iii) Working Capital as % of Net Expenses (See definition below for net expenses)</p>
Miscellaneous	<p>(i) Inventory Amount in Accounts 1300 to 1350</p> <p>(ii) Net Expenses Defined as the total annual operating expenses less the annual provision for depreciation (sum of accounts 4505 to 5685 less sum of accounts 5705 to 5740)</p> <p>(iii) Rate of Return as % of Rate Base</p> <p>a. Return is defined as income before financial expense, extraordinary items, discontinued operations, and PILs or Income Taxes (sum of accounts 4006 to 4415 less sum of accounts 4505 to 5740, and less sum of accounts 6205 to 6225)</p> <p>b. Rate Base is the calculation according to Table B.1 for the Subsequent filings</p> <p>(iv) Debt Ratio [Long Term Debt/(Long Term Debt + Equity)] (Sum of accounts 2505 to 2550/(sum of accounts 2505 to 2550 plus sum of accounts 3005 to 3045, and 3065)</p>