

## Appendix A

### Appendix A: Grouping of Accounts in the 2006 EDR Model

The EDR 2006 model assigns accounts in the Uniform System of Accounts (USoA) to groups. All accounts within a given group are treated as a unit for the purposes of the initial input to the revenue requirement calculation, allocation to rate classes, and rate design. For convenient input, every account goes into the model, regardless of whether its group affects the outcome.

The purpose of this appendix is to list the groups and the USoA accounts that comprise the groups, and to define how the groups are used to determine the Revenue Requirement.

**Appendix A.1** lists the 43 groups in a logical order, starting with Distribution groups, followed by Unclassified groups, and finally there are two groups for Non-Distribution. Nearly all Distribution groups are used in the model, and several Unclassified groups are used. The Non-Distribution groups are not used for the revenue requirement calculation in the model. The mapping of USoA accounts to groups cannot be changed by the applicant.

In Appendix A.1, the USoA account numbers are listed beside the corresponding group. Any given group consists entirely of Balance Sheet accounts or of Income Statement accounts, as these are categorized in Article 210 of the Accounting Procedures Handbook.

**Appendix A.2** shows the same information, but ordered alphabetically by name of group. The USoA account names are shown as well as the account numbers.

**Appendix A.3** shows the same information as A.2, but listed in ascending order of account number.

**Appendix A.4** shows how the groups are used to determine the Revenue Requirement. The presentation yields a succinct description of how the Trial Balance entries fit together in the EDR 2006 computer model. Because the groups consist of either balance sheet or income statement accounts, the information resembles familiar reporting formats; however, the information is not capable of yielding any pro forma financial statements.

Comments in the right-most column of A.4 note that, in the case of two groups, calculated amounts are substituted for the amounts derived from the 2004 Trial Balance inputs. The groups are PILs cost in place of "Income Tax Expense –

Unclassified”, and calculated in place of actual revenue from Specific Service Charges.

To the extent that a single USoA account contains joint activities or assets, i.e. partly Distribution and partly non-Distribution, a partitioning is required so that only the Distribution portion is included for the group as it is recorded in the model. The applicant should follow the “used and useful” principle in its policies and procedures to determine how much to put in which group. If the model maps the USoA account to Distribution, then the non-Distribution portion should be subtracted from the account, and simultaneously added to a different account that is mapped to non-Distribution. Conversely, if the account is mapped to non-Distribution, the Distribution portion may be subtracted and simultaneously added to an account that is mapped to Distribution. Written instructions disseminated with the model will specify more fully how this is accomplished.

As noted earlier, the applicant is not able to change the group that any given USoA account is put into. If the applicant finds that its use of the USoA system is resulting in an entire account being excluded from Distribution rate base or Distribution Expenses that it believes should be included, the applicant may revise its data inputs in a manner similar to the previous paragraph. Written instructions will explain this more fully.

Documentation of any such revision or substitution must be provided. The reason for the revision or substitution should be explained. The distributor must indicate whether the revision applies to each of the data years 2002, 2003, and/or 2004, and the reason for different treatment if applicable.

Further, if the revision or substitution creates an inconsistency between the rate application and RRR filings that have been confirmed with the Chief Regulatory Auditor, or an inconsistency with the applicant’s audited financial statements, a reconciliation must be provided.



## USoA Accounts and Minimum Groupings in the EDR 2006 Model

### Appendix A.1 Minimum Groupings with Account Numbers

#### Minimum Group

#### Account Numbers

#### Distribution

##### Balance Sheet Groups

1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
2	TS Primary Above 50	1815
3	DS	1820
4	Poles, Wires	1830, 1835, 1840, 1845
5	Line Transformers	1850
6	Services and Meters	1855, 1860
7	General Plant	1908, 1910
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
9	IT Assets	1920, 1925
10	CDM Expenditures & Recoveries	1565 (new account)
11	Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
12	Contributions and Grants	1995
13	Accumulated Amortization	2105, 2120

##### Income Statement Groups

14	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
15	Distribution Services Revenue	4080
16	Late Payment Charges	4225
17	Specific Service Charges	4235
18	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
19	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
20	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
21	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
22	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
23	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
24	Community Relations (Working Capital)	5405, 5410, 5420, 5425
25	Community Relations - CDM (Working Capital)	5415
26	Insurance Expense (Working Capital)	5635, 6210
27	Bad Debt Expense (Working Capital)	5335
28	Advertising Expenses	5515, 5660
29	Charitable Contributions	6205
30	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
31	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740



## USoA Accounts and Minimum Groupings in the EDR 2006 Model

### Appendix A.1 Minimum Groupings with Account Numbers

#### Minimum Group

#### Account Numbers

#### Unclassified

##### Balance Sheet Groups

32	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1590 (new account), 1605, 2060, 2140
33	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2280, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
34	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065

##### Income Statement Groups

35	Other Revenue - Unclassified	4105, 4110, 4230
36	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4415
37	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
38	Income Tax Expense - Unclassified	6110, 6115
39	Interest Expense - Unclassified	6005, 6110, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
40	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
41	Other Amortization - Unclassified	5720, 5725

#### Non-Distribution

##### Balance Sheet Groups

42	Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
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##### Income Statement Groups

43	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
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Minimum Groups and USoA Accounts in the EDR Model

**Appendix A.2: Alphabetical by Name of Minimum Group**

Minimum Group	USoA Account #	Account	Functionalization
<b>Accumulated Amortization</b>	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
<b>Administrative and General Expenses (Working Capital)</b>	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5625	Administrative Expense Transferred Credit	Distribution
Administrative and General Expenses (Working Capital)	5630	Outside Services Employed	Distribution
Administrative and General Expenses (Working Capital)	5640	Injuries and Damages	Distribution
Administrative and General Expenses (Working Capital)	5645	Employee Pensions and Benefits	Distribution
Administrative and General Expenses (Working Capital)	5650	Franchise Requirements	Distribution
Administrative and General Expenses (Working Capital)	5655	Regulatory Expenses	Distribution
Administrative and General Expenses (Working Capital)	5665	Miscellaneous General Expenses	Distribution
Administrative and General Expenses (Working Capital)	5670	Rent	Distribution
Administrative and General Expenses (Working Capital)	5675	Maintenance of General Plant	Distribution
Administrative and General Expenses (Working Capital)	5680	Electrical Safety Authority Fees	Distribution
<b>Advertising Expenses</b>	5515	Advertising Expense	Distribution
Advertising Expenses	5660	General Advertising Expenses	Distribution
<b>Amortization of Assets</b>	5705	Amortization Expense - Property, Plant, and Equipment	Distribution
Amortization of Assets	5710	Amortization of Limited Term Electric Plant	Distribution
Amortization of Assets	5715	Amortization of Intangibles and Other Electric Plant	Distribution
Amortization of Assets	5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Distribution
Amortization of Assets	5735	Amortization of Deferred Development Costs	Distribution
Amortization of Assets	5740	Amortization of Deferred Charges	Distribution
<b>Bad Debt Expense (Working Capital)</b>	5335	Bad Debt Expense	Distribution
<b>Billing and Collection (Working Capital)</b>	5305	Supervision	Distribution
Billing and Collection (Working Capital)	5310	Meter Reading Expense	Distribution
Billing and Collection (Working Capital)	5315	Customer Billing	Distribution
Billing and Collection (Working Capital)	5320	Collecting	Distribution
Billing and Collection (Working Capital)	5325	Collecting- Cash Over and Short	Distribution
Billing and Collection (Working Capital)	5330	Collection Charges	Distribution
Billing and Collection (Working Capital)	5340	Miscellaneous Customer Accounts Expenses	Distribution



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
<b>CDM Assets</b>	1565	Conservation and Demand Management Expenditures and Recoveries	Distribution
<b>Charitable Contributions</b>	6205	Donations	Distribution
<b>Community Relations - CDM (Working Capital)</b>	5415	Energy Conservation	Distribution
<b>Community Relations (Working Capital)</b>	5405	Supervision	Distribution
Community Relations (Working Capital)	5410	Community Relations - Sundry	Distribution
Community Relations (Working Capital)	5420	Community Safety Program	Distribution
Community Relations (Working Capital)	5425	Miscellaneous Customer Service and Informational Expenses	Distribution
<b>Contributions and Grants</b>	1995	Contributions and Grants - Credit	Distribution
<b>Distribution Services Revenue</b>	4080	Distribution Services Revenue	Distribution
<b>DS</b>	1820	Distribution Station Equipment - Normally Primary below 50 kV	Distribution
<b>Equipment</b>	1915	Office Furniture and Equipment	Distribution
Equipment	1930	Transportation Equipment	Distribution
Equipment	1935	Stores Equipment	Distribution
Equipment	1940	Tools, Shop and Garage Equipment	Distribution
Equipment	1945	Measurement and Testing Equipment	Distribution
Equipment	1950	Power Operated Equipment	Distribution
Equipment	1955	Communication Equipment	Distribution
Equipment	1960	Miscellaneous Equipment	Distribution
<b>General Plant</b>	1908	Buildings and Fixtures	Distribution
General Plant	1910	Leasehold Improvements	Distribution
<b>Insurance Expense (Working Capital)</b>	5635	Property Insurance	Distribution
Insurance Expense (Working Capital)	6210	Life Insurance	Distribution
<b>IT Assets</b>	1920	Computer Equipment - Hardware	Distribution
IT Assets	1925	Computer Software	Distribution
<b>Land and Buildings</b>	1805	Land	Distribution
Land and Buildings	1806	Land Rights	Distribution
Land and Buildings	1808	Buildings and Fixtures	Distribution
Land and Buildings	1810	Leasehold Improvements	Distribution
Land and Buildings	1905	Land	Distribution
Land and Buildings	1906	Land Rights	Distribution
<b>Late Payment Charges</b>	4225	Late Payment Charges	Distribution
<b>Line Transformers</b>	1850	Line Transformers	Distribution
<b>Maintenance (Working Capital)</b>	5105	Maintenance Supervision and Engineering	Distribution
Maintenance (Working Capital)	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Distribution
Maintenance (Working Capital)	5112	Maintenance of Transformer Station Equipment	Distribution
Maintenance (Working Capital)	5114	Maintenance of Distribution Station Equipment	Distribution
Maintenance (Working Capital)	5120	Maintenance of Poles, Towers and Fixtures	Distribution
Maintenance (Working Capital)	5125	Maintenance of Overhead Conductors and Devices	Distribution
Maintenance (Working Capital)	5130	Maintenance of Overhead Services	Distribution
Maintenance (Working Capital)	5135	Overhead Distribution Lines and Feeders - Right of Way	Distribution
Maintenance (Working Capital)	5145	Maintenance of Underground Conduit	Distribution
Maintenance (Working Capital)	5150	Maintenance of Underground Conductors and Devices	Distribution
Maintenance (Working Capital)	5155	Maintenance of Underground Services	Distribution
Maintenance (Working Capital)	5160	Maintenance of Line Transformers	Distribution
Maintenance (Working Capital)	5175	Maintenance of Meters	Distribution
<b>Operation (Working Capital)</b>	5005	Operation Supervision and Engineering	Distribution
Operation (Working Capital)	5010	Load Dispatching	Distribution
Operation (Working Capital)	5012	Station Buildings and Fixtures Expense	Distribution



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Operation (Working Capital)	5014	Transformer Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5015	Transformer Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5016	Distribution Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5017	Distribution Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5020	Overhead Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5030	Overhead Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5035	Overhead Distribution Transformers- Operation	Distribution
Operation (Working Capital)	5040	Underground Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Distribution
Operation (Working Capital)	5050	Underground Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5055	Underground Distribution Transformers - Operation	Distribution
Operation (Working Capital)	5065	Meter Expense	Distribution
Operation (Working Capital)	5070	Customer Premises - Operation Labour	Distribution
Operation (Working Capital)	5075	Customer Premises - Materials and Expenses	Distribution
Operation (Working Capital)	5085	Miscellaneous Distribution Expense	Distribution
Operation (Working Capital)	5090	Underground Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5095	Overhead Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5096	Other Rent	Distribution
<b>Other Distribution Assets</b>	1608	Franchises and Consents	Distribution
Other Distribution Assets	1825	Storage Battery Equipment	Distribution
Other Distribution Assets	1970	Load Management Controls - Customer Premises	Distribution
Other Distribution Assets	1975	Load Management Controls - Utility Premises	Distribution
Other Distribution Assets	1980	System Supervisory Equipment	Distribution
Other Distribution Assets	1990	Other Tangible Property	Distribution
Other Distribution Assets	2005	Property Under Capital Leases	Distribution
Other Distribution Assets	2010	Electric Plant Purchased or Sold	Distribution
Other Distribution Assets	2050	Completed Construction Not Classified--Electric Supervision	Distribution
<b>Other Distribution Expenses</b>	5505	Demonstrating and Selling Expense	Distribution
Other Distribution Expenses	5510	Taxes Other Than Income Taxes	Distribution
Other Distribution Expenses	6105	Penalties	Distribution
Other Distribution Expenses	6215	Other Deductions	Distribution
Other Distribution Expenses	6225	Miscellaneous Sales Expense	Distribution
Other Distribution Expenses	5520	Retail Services Revenues	Distribution
<b>Other Distribution Revenue</b>	4082	Service Transaction Requests (STR) Revenues	Distribution
Other Distribution Revenue	4084	Electric Services Incidental to Energy Sales	Distribution
Other Distribution Revenue	4090	Interdepartmental Rents	Distribution
Other Distribution Revenue	4205	Rent from Electric Property	Distribution
Other Distribution Revenue	4210	Other Utility Operating Income	Distribution
Other Distribution Revenue	4215	Other Electric Revenues	Distribution
Other Distribution Revenue	4220	Provision for Rate Refunds	Distribution
Other Distribution Revenue	4240	Government Assistance Directly Credited to Income	Distribution
Other Distribution Revenue	4245	Poles, Towers and Fixtures	Distribution
<b>Poles, Wires</b>	1830	Overhead Conductors and Devices	Distribution
Poles, Wires	1835	Underground Conduit	Distribution
Poles, Wires	1840	Underground Conductors and Devices	Distribution
Poles, Wires	1845	Power Purchased	Distribution
<b>Power Supply Expenses (Working Capital)</b>	4705	Charges-WMS	Distribution
Power Supply Expenses (Working Capital)	4708		



Minimum Groups and USoA Accounts in the EDR Model

**Appendix A.2: Alphabetical by Name of Minimum Group**

Minimum Group	USoA Account #	Account	Functionalization
Power Supply Expenses (Working Capital)	4710	Cost of Power Adjustments	Distribution
Power Supply Expenses (Working Capital)	4712	Charges-One-Time	Distribution
Power Supply Expenses (Working Capital)	4714	Charges-NW	Distribution
Power Supply Expenses (Working Capital)	4716	Charges-CN	Distribution
Power Supply Expenses (Working Capital)	4730	Rural Rate Assistance Expense	Distribution
Power Supply Expenses (Working Capital)	5685	Independent Market Operator Fees and Penalties	Distribution
<b>Sales of Electricity</b>	4006	Residential Energy Sales	Distribution
Sales of Electricity	4010	Commercial Energy Sales	Distribution
Sales of Electricity	4015	Industrial Energy Sales	Distribution
Sales of Electricity	4020	Energy Sales to Large Users	Distribution
Sales of Electricity	4025	Street Lighting Energy Sales	Distribution
Sales of Electricity	4030	Sentinel Lighting Energy Sales	Distribution
Sales of Electricity	4035	General Energy Sales	Distribution
Sales of Electricity	4040	Other Energy Sales to Public Authorities	Distribution
Sales of Electricity	4045	Energy Sales to Railroads and Railways	Distribution
Sales of Electricity	4050	Revenue Adjustment	Distribution
Sales of Electricity	4055	Energy Sales for Resale	Distribution
Sales of Electricity	4060	Interdepartmental Energy Sales	Distribution
Sales of Electricity	4062	Billed WMS	Distribution
Sales of Electricity	4064	Billed One-Time	Distribution
Sales of Electricity	4066	Billed NW	Distribution
Sales of Electricity	4068	Billed CN	Distribution
<b>Services and Meters</b>	1855	Services	Distribution
Services and Meters	1860	Meters	Distribution
<b>Specific Service Charges</b>	4235	Miscellaneous Service Revenues	Distribution
<b>TS Primary Above 50</b>	1815	Transformer Station Equipment - Normally Primary above 50 kV	Distribution
<b>Equity</b>	3005	Common Shares Issued	Unclassified
Equity	3008	Preference Shares Issued	Unclassified
Equity	3010	Contributed Surplus	Unclassified
Equity	3020	Donations Received	Unclassified
Equity	3022	Development Charges Transferred to Equity	Unclassified
Equity	3026	Capital Stock Held in Treasury	Unclassified
Equity	3030	Miscellaneous Paid-In Capital	Unclassified
Equity	3035	Installments Received on Capital Stock	Unclassified
Equity	3040	Appropriated Retained Earnings	Unclassified
Equity	3045	Unappropriated Retained Earnings	Unclassified
Equity	3046	Balance Transferred From Income	Unclassified
Equity	3047	Appropriations of Retained Earnings - Current Period	Unclassified
Equity	3048	Dividends Payable-Preference Shares	Unclassified
Equity	3049	Dividends Payable-Common Shares	Unclassified
Equity	3055	Adjustment to Retained Earnings	Unclassified
Equity	3065	Unappropriated Undistributed Subsidiary Earnings	Unclassified
<b>Income Tax Expense - Unclassified</b>	6110	Income Taxes	Unclassified
Income Tax Expense - Unclassified	6115	Provision for Future Income Taxes	Unclassified
<b>Interest Expense - Unclassified</b>	6005	Interest on Long Term Debt	Unclassified
Interest Expense - Unclassified	6010	Amortization of Debt Discount and Expense	Unclassified
Interest Expense - Unclassified	6015	Amortization of Premium on Debt Credit	Unclassified
Interest Expense - Unclassified	6020	Amortization of Loss on Reacquired Debt	Unclassified





## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Interest Expense - Unclassified	6025	Amortization of Gain on Reacquired Debt--Credit	Unclassified
Interest Expense - Unclassified	6030	Interest on Debt to Associated Companies	Unclassified
Interest Expense - Unclassified	6035	Other Interest Expense	Unclassified
Interest Expense - Unclassified	6040	Allowance for Borrowed Funds Used During Construction-- Credit	Unclassified
Interest Expense - Unclassified	6042	Allowance For Other Funds Used During Construction	Unclassified
Interest Expense - Unclassified	6045	Interest Expense on Capital Lease Obligations	Unclassified
<b>Liability</b>	2205	Accounts Payable	Unclassified
Liability	2208	Customer Credit Balances	Unclassified
Liability	2210	Current Portion of Customer Deposits	Unclassified
Liability	2215	Dividends Declared	Unclassified
Liability	2220	Miscellaneous Current and Accrued Liabilities	Unclassified
Liability	2225	Notes and Loans Payable	Unclassified
Liability	2240	Accounts Payable to Associated Companies	Unclassified
Liability	2242	Notes Payable to Associated Companies	Unclassified
Liability	2250	Debt Retirement Charges( DRC) Payable	Unclassified
Liability	2252	Transmission Charges Payable	Unclassified
Liability	2254	Electrical Safety Authority Fees Payable	Unclassified
Liability	2256	Independent Market Operator Fees and Penalties Payable	Unclassified
Liability	2260	Current Portion of Long Term Debt	Unclassified
Liability	2262	Ontario Hydro Debt - Current Portion	Unclassified
Liability	2264	Pensions and Employee Benefits - Current Portion	Unclassified
Liability	2268	Accrued Interest on Long Term Debt	Unclassified
Liability	2270	Matured Long Term Debt	Unclassified
Liability	2272	Matured Interest on Long Term Debt	Unclassified
Liability	2285	Obligations Under Capital Leases--Current	Unclassified
Liability	2290	Commodity Taxes	Unclassified
Liability	2292	Payroll Deductions / Expenses Payable	Unclassified
Liability	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Unclassified
Liability	2296	Future Income Taxes - Current	Unclassified
Liability	2305	Accumulated Provision for Injuries and Damages	Unclassified
Liability	2306	Employee Future Benefits	Unclassified
Liability	2308	Other Pensions - Past Service Liability	Unclassified
Liability	2310	Vested Sick Leave Liability	Unclassified
Liability	2315	Accumulated Provision for Rate Refunds	Unclassified
Liability	2320	Other Miscellaneous Non-Current Liabilities	Unclassified
Liability	2325	Obligations Under Capital Lease--Non-Current	Unclassified
Liability	2330	Development Charge Fund	Unclassified
Liability	2335	Long Term Customer Deposits	Unclassified
Liability	2340	Collateral Funds Liability	Unclassified
Liability	2345	Unamortized Premium on Long Term Debt	Unclassified
Liability	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Unclassified
Liability	2350	Future Income Tax - Non-Current	Unclassified
Liability	2405	Other Regulatory Liabilities	Unclassified
Liability	2410	Deferred Gains from Disposition of Utility Plant	Unclassified
Liability	2415	Unamortized Gain on Reacquired Debt	Unclassified
Liability	2425	Other Deferred Credits	Unclassified
Liability	2435	Accrued Rate-Payer Benefit	Unclassified
Liability	2505	Debentures Outstanding - Long Term Portion	Unclassified
Liability	2510	Debenture Advances	Unclassified
Liability	2515	Reacquired Bonds	Unclassified
Liability	2520	Other Long Term Debt	Unclassified
Liability	2525	Term Bank Loans - Long Term Portion	Unclassified
Liability	2530	Ontario Hydro Debt Outstanding - Long Term Portion	Unclassified
Liability	2550	Advances from Associated Companies	Unclassified
<b>Other Amortization - Unclassified</b>	5720	Amortization of Electric Plant Acquisition Adjustments	Unclassified
Other Amortization - Unclassified	5725	Miscellaneous Amortization	Unclassified
<b>Other Power Supply Expenses</b>	4715	System Control and Load Dispatching	Unclassified



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Other Power Supply Expenses	4720	Other Expenses	Unclassified
Other Power Supply Expenses	4725	Competition Transition Expense	Unclassified
Other Power Supply Expenses	5205	Purchase of Transmission and System Services	Unclassified
Other Power Supply Expenses	5210	Transmission Charges	Unclassified
Other Power Supply Expenses	5215	Transmission Charges Recovered	Unclassified
<b>Other Revenue - Unclassified</b>	4105	Transmission Charges Revenue	Unclassified
Other Revenue - Unclassified	4110	Transmission Services Revenue	Unclassified
Other Revenue - Unclassified	4230	Sales of Water and Water Power	Unclassified
<b>Other Income &amp; Deductions</b>	4305	Regulatory Debits	Unclassified
Other Income & Deductions	4310	Regulatory Credits	Unclassified
Other Income & Deductions	4315	Revenues from Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4320	Expenses of Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4325	Revenues from Merchandise, Jobbing, Etc.	Unclassified
Other Income & Deductions	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Unclassified
Other Income & Deductions	4335	Profits and Losses from Financial Instrument Hedges	Unclassified
Other Income & Deductions	4340	Profits and Losses from Financial Instrument Investments	Unclassified
Other Income & Deductions	4345	Gains from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4350	Losses from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4355	Gain on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4360	Loss on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4365	Gains from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4370	Losses from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4375	Revenues from Non-Utility Operations	Unclassified
Other Income & Deductions	4380	Expenses of Non-Utility Operations	Unclassified
Other Income & Deductions	4385	Non-Utility Rental Income	Unclassified
Other Income & Deductions	4390	Miscellaneous Non-Operating Income	Unclassified
Other Income & Deductions	4395	Rate-Payer Benefit Including Interest	Unclassified
Other Income & Deductions	4398	Foreign Exchange Gains and Losses, Including Amortization	Unclassified
Other Income & Deductions	4405	Interest and Dividend Income	Unclassified
Other Income & Deductions	4415	Equity in Earnings of Subsidiary Companies	Unclassified
<b>Unclassified Asset</b>	1005	Cash	Unclassified
Unclassified Asset	1010	Cash Advances and Working Funds	Unclassified
Unclassified Asset	1020	Interest Special Deposits	Unclassified
Unclassified Asset	1030	Dividend Special Deposits	Unclassified
Unclassified Asset	1040	Other Special Deposits	Unclassified
Unclassified Asset	1060	Term Deposits	Unclassified
Unclassified Asset	1070	Current Investments	Unclassified
Unclassified Asset	1100	Customer Accounts Receivable	Unclassified
Unclassified Asset	1102	Accounts Receivable - Services	Unclassified
Unclassified Asset	1104	Accounts Receivable - Recoverable Work	Unclassified
Unclassified Asset	1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified
Unclassified Asset	1110	Other Accounts Receivable	Unclassified
Unclassified Asset	1120	Accrued Utility Revenues	Unclassified
Unclassified Asset	1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified
Unclassified Asset	1140	Interest and Dividends Receivable	Unclassified
Unclassified Asset	1150	Rents Receivable	Unclassified
Unclassified Asset	1170	Notes Receivable	Unclassified
Unclassified Asset	1180	Prepayments	Unclassified
Unclassified Asset	1190	Miscellaneous Current and Accrued Assets	Unclassified
Unclassified Asset	1200	Accounts Receivable from Associated Companies	Unclassified
Unclassified Asset	1210	Notes Receivable from Associated Companies	Unclassified
Unclassified Asset	1305	Fuel Stock	Unclassified
Unclassified Asset	1330	Plant Materials and Operating Supplies	Unclassified
Unclassified Asset	1340	Merchandise	Unclassified
Unclassified Asset	1350	Other Materials and Supplies	Unclassified
Unclassified Asset	1405	Long Term Investments in Non-Associated Companies	Unclassified
Unclassified Asset	1408	Long Term Receivable - Street Lighting Transfer	Unclassified



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Unclassified Asset	1410	Other Special or Collateral Funds	Unclassified
Unclassified Asset	1415	Sinking Funds	Unclassified
Unclassified Asset	1425	Unamortized Debt Expense	Unclassified
Unclassified Asset	1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified
Unclassified Asset	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified
Unclassified Asset	1460	Other Non-Current Assets	Unclassified
Unclassified Asset	1465	O.M.E.R.S. Past Service Costs	Unclassified
Unclassified Asset	1470	Past Service Costs - Employee Future Benefits	Unclassified
Unclassified Asset	1475	Past Service Costs - Other Pension Plans	Unclassified
Unclassified Asset	1480	Portfolio Investments - Associated Companies	Unclassified
Unclassified Asset	1485	Investment in Associated Companies - Significant Influence	Unclassified
Unclassified Asset	1490	Investment in Subsidiary Companies	Unclassified
Unclassified Asset	1505	Unrecovered Plant and Regulatory Study Costs	Unclassified
Unclassified Asset	1508	Other Regulatory Assets	Unclassified
Unclassified Asset	1510	Preliminary Survey and Investigation Charges	Unclassified
Unclassified Asset	1515	Emission Allowance Inventory	Unclassified
Unclassified Asset	1516	Emission Allowances Withheld	Unclassified
Unclassified Asset	1518	RCVARetail	Unclassified
Unclassified Asset	1520	Power Purchase Variance Account	Unclassified
Unclassified Asset	1525	Miscellaneous Deferred Debits	Unclassified
Unclassified Asset	1530	Deferred Losses from Disposition of Utility Plant	Unclassified
Unclassified Asset	1540	Unamortized Loss on Reacquired Debt	Unclassified
Unclassified Asset	1545	Development Charge Deposits/ Receivables	Unclassified
Unclassified Asset	1548	RCVASTR	Unclassified
Unclassified Asset	1560	Deferred Development Costs	Unclassified
Unclassified Asset	1562	Deferred Payments in Lieu of Taxes	Unclassified
Unclassified Asset	1563	Account 1563 - Deferred PILs Contra Account	Unclassified
Unclassified Asset	1570	Qualifying Transition Costs	Unclassified
Unclassified Asset	1571	Pre-market Opening Energy Variance	Unclassified
Unclassified Asset	1572	Extraordinary Event Costs	Unclassified
Unclassified Asset	1574	Deferred Rate Impact Amounts	Unclassified
Unclassified Asset	1580	RSVAWMS	Unclassified
Unclassified Asset	1582	RSVAONE-TIME	Unclassified
Unclassified Asset	1584	RSVANW	Unclassified
Unclassified Asset	1586	RSVACN	Unclassified
Unclassified Asset	1588	RSVAPOWER	Unclassified
Unclassified Asset	1590	Recovery of Regulatory Asset Balances	Unclassified
Unclassified Asset	1605	Electric Plant in Service - Control Account	Unclassified
Unclassified Asset	2060	Electric Plant Acquisition Adjustment	Unclassified
Unclassified Asset	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified
<b>Unclassified Expenses</b>	6305	Extraordinary Income	Unclassified
Unclassified Expenses	6310	Extraordinary Deductions	Unclassified
Unclassified Expenses	6315	Income Taxes, Extraordinary Items	Unclassified
Unclassified Expenses	6405	Discontinues Operations - Income/ Gains	Unclassified
Unclassified Expenses	6410	Discontinued Operations - Deductions/ Losses	Unclassified
Unclassified Expenses	6415	Income Taxes, Discontinued Operations	Unclassified
<b>Non-Distribution Asset</b>	1606	Organization	Non-Distribution
Non-Distribution Asset	1610	Miscellaneous Intangible Plant	Non-Distribution
Non-Distribution Asset	1615	Land	Non-Distribution
Non-Distribution Asset	1616	Land Rights	Non-Distribution
Non-Distribution Asset	1620	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1630	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1635	Boiler Plant Equipment	Non-Distribution
Non-Distribution Asset	1640	Engines and Engine-Driven Generators	Non-Distribution



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Asset	1645	Turbogenerator Units	Non-Distribution
Non-Distribution Asset	1650	Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Asset	1655	Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Asset	1660	Roads, Railroads and Bridges	Non-Distribution
Non-Distribution Asset	1665	Fuel Holders, Producers and Accessories	Non-Distribution
Non-Distribution Asset	1670	Prime Movers	Non-Distribution
Non-Distribution Asset	1675	Generators	Non-Distribution
Non-Distribution Asset	1680	Accessory Electric Equipment	Non-Distribution
Non-Distribution Asset	1685	Miscellaneous Power Plant Equipment	Non-Distribution
Non-Distribution Asset	1705	Land	Non-Distribution
Non-Distribution Asset	1706	Land Rights	Non-Distribution
Non-Distribution Asset	1708	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1710	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1715	Station Equipment	Non-Distribution
Non-Distribution Asset	1720	Towers and Fixtures	Non-Distribution
Non-Distribution Asset	1725	Poles and Fixtures	Non-Distribution
Non-Distribution Asset	1730	Overhead Conductors and Devices	Non-Distribution
Non-Distribution Asset	1735	Underground Conduit	Non-Distribution
Non-Distribution Asset	1740	Underground Conductors and Devices	Non-Distribution
Non-Distribution Asset	1745	Roads and Trails	Non-Distribution
<b>Non-Distribution Asset</b>	1865	Other Installations on Customer's Premises	Non-Distribution
Non-Distribution Asset	1870	Leased Property on Customer Premises	Non-Distribution
Non-Distribution Asset	1875	Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Asset	1965	Water Heater Rental Units	Non-Distribution
Non-Distribution Asset	1985	Sentinel Lighting Rental Units	Non-Distribution
Non-Distribution Asset	2020	Experimental Electric Plant Unclassified	Non-Distribution
Non-Distribution Asset	2030	Electric Plant and Equipment Leased to Others	Non-Distribution
Non-Distribution Asset	2040	Electric Plant Held for Future Use	Non-Distribution
Non-Distribution Asset	2055	Construction Work in Progress--Electric	Non-Distribution
Non-Distribution Asset	2065	Other Electric Plant Adjustment	Non-Distribution
Non-Distribution Asset	2070	Other Utility Plant	Non-Distribution
Non-Distribution Asset	2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution
Non-Distribution Asset	2160	Accumulated Amortization of Other Utility Plant	Non-Distribution
Non-Distribution Asset	2180	Accumulated Amortization of Non-Utility Property	Non-Distribution
<b>Non-Distribution Expenses</b>	4505	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4510	Fuel	Non-Distribution
Non-Distribution Expenses	4515	Steam Expense	Non-Distribution
Non-Distribution Expenses	4520	Steam From Other Sources	Non-Distribution
Non-Distribution Expenses	4525	Steam Transferred--Credit	Non-Distribution
Non-Distribution Expenses	4530	Electric Expense	Non-Distribution
Non-Distribution Expenses	4535	Water For Power	Non-Distribution
Non-Distribution Expenses	4540	Water Power Taxes	Non-Distribution
Non-Distribution Expenses	4545	Hydraulic Expenses	Non-Distribution
Non-Distribution Expenses	4550	Generation Expense	Non-Distribution
Non-Distribution Expenses	4555	Miscellaneous Power Generation Expenses	Non-Distribution
Non-Distribution Expenses	4560	Rents	Non-Distribution
Non-Distribution Expenses	4565	Allowances for Emissions	Non-Distribution
Non-Distribution Expenses	4605	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4610	Maintenance of Structures	Non-Distribution
Non-Distribution Expenses	4615	Maintenance of Boiler Plant	Non-Distribution
Non-Distribution Expenses	4620	Maintenance of Electric Plant	Non-Distribution
Non-Distribution Expenses	4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Expenses	4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Expenses	4635	Maintenance of Generating and Electric Plant	Non-Distribution
Non-Distribution Expenses	4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution
Non-Distribution Expenses	4805	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4810	Load Dispatching	Non-Distribution
Non-Distribution Expenses	4815	Station Buildings and Fixtures Expenses	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

**Appendix A.2: Alphabetical by Name of Minimum Group**

<b>Minimum Group</b>	<b>USoA Account #</b>	<b>Account</b>	<b>Functionalization</b>
Non-Distribution Expenses	4820	Transformer Station Equipment - Operating Labour	Non-Distribution
Non-Distribution Expenses	4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution
Non-Distribution Expenses	4830	Overhead Line Expenses	Non-Distribution
Non-Distribution Expenses	4835	Underground Line Expenses	Non-Distribution
Non-Distribution Expenses	4840	Transmission of Electricity by Others	Non-Distribution
Non-Distribution Expenses	4845	Miscellaneous Transmission Expense	Non-Distribution
Non-Distribution Expenses	4850	Rents	Non-Distribution
Non-Distribution Expenses	4905	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution
Non-Distribution Expenses	4916	Maintenance of Transformer Station Equipment	Non-Distribution
Non-Distribution Expenses	4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution
Non-Distribution Expenses	4935	Maintenance of Overhead Conductors and Devices	Non-Distribution
Non-Distribution Expenses	4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution
Non-Distribution Expenses	4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution
Non-Distribution Expenses	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution
Non-Distribution Expenses	4960	Maintenance of Underground Lines	Non-Distribution
Non-Distribution Expenses	4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution
Non-Distribution Expenses	5060	Street Lighting and Signal System Expense	Non-Distribution
Non-Distribution Expenses	5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Expenses	5170	Sentinel Lights - Labour	Non-Distribution
Non-Distribution Expenses	5172	Sentinel Lights - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5178	Customer Installations Expenses- Leased Property	Non-Distribution
Non-Distribution Expenses	5185	Water Heater Rentals - Labour	Non-Distribution
Non-Distribution Expenses	5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5190	Water Heater Controls - Labour	Non-Distribution
Non-Distribution Expenses	5192	Water Heater Controls - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5195	Maintenance of Other Installations on Customer Premises	Non-Distribution





Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1005	Cash	Unclassified Asset	Unclassified
1010	Cash Advances and Working Funds	Unclassified Asset	Unclassified
1020	Interest Special Deposits	Unclassified Asset	Unclassified
1030	Dividend Special Deposits	Unclassified Asset	Unclassified
1040	Other Special Deposits	Unclassified Asset	Unclassified
1060	Term Deposits	Unclassified Asset	Unclassified
1070	Current Investments	Unclassified Asset	Unclassified
1100	Customer Accounts Receivable	Unclassified Asset	Unclassified
1102	Accounts Receivable - Services	Unclassified Asset	Unclassified
1104	Accounts Receivable - Recoverable Work	Unclassified Asset	Unclassified
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset	Unclassified
1110	Other Accounts Receivable	Unclassified Asset	Unclassified
1120	Accrued Utility Revenues	Unclassified Asset	Unclassified
1130	Accumulated Provision for Uncollectible Accounts-- Credit	Unclassified Asset	Unclassified
1140	Interest and Dividends Receivable	Unclassified Asset	Unclassified
1150	Rents Receivable	Unclassified Asset	Unclassified
1170	Notes Receivable	Unclassified Asset	Unclassified
1180	Prepayments	Unclassified Asset	Unclassified
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset	Unclassified
1200	Accounts Receivable from Associated Companies	Unclassified Asset	Unclassified
1210	Notes Receivable from Associated Companies	Unclassified Asset	Unclassified
1305	Fuel Stock	Unclassified Asset	Unclassified
1330	Plant Materials and Operating Supplies	Unclassified Asset	Unclassified
1340	Merchandise	Unclassified Asset	Unclassified
1350	Other Materials and Supplies	Unclassified Asset	Unclassified
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset	Unclassified
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset	Unclassified
1410	Other Special or Collateral Funds	Unclassified Asset	Unclassified
1415	Sinking Funds	Unclassified Asset	Unclassified
1425	Unamortized Debt Expense	Unclassified Asset	Unclassified
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset	Unclassified
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset	Unclassified
1460	Other Non-Current Assets	Unclassified Asset	Unclassified
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset	Unclassified
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset	Unclassified
1475	Past Service Costs - Other Pension Plans	Unclassified Asset	Unclassified
1480	Portfolio Investments - Associated Companies	Unclassified Asset	Unclassified
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset	Unclassified
1490	Investment in Subsidiary Companies	Unclassified Asset	Unclassified
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset	Unclassified
1508	Other Regulatory Assets	Unclassified Asset	Unclassified
1510	Preliminary Survey and Investigation Charges	Unclassified Asset	Unclassified
1515	Emission Allowance Inventory	Unclassified Asset	Unclassified
1516	Emission Allowances Withheld	Unclassified Asset	Unclassified
1518	RCVARetail	Unclassified Asset	Unclassified
1520	Power Purchase Variance Account	Unclassified Asset	Unclassified
1525	Miscellaneous Deferred Debits	Unclassified Asset	Unclassified
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset	Unclassified
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset	Unclassified
1545	Development Charge Deposits/ Receivables	Unclassified Asset	Unclassified
1548	RCVASTR	Unclassified Asset	Unclassified
1560	Deferred Development Costs	Unclassified Asset	Unclassified
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset	Unclassified
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Assets	Distribution
1570	Qualifying Transition Costs	Unclassified Asset	Unclassified
1571	Pre-market Opening Energy Variance	Unclassified Asset	Unclassified
1572	Extraordinary Event Costs	Unclassified Asset	Unclassified
1574	Deferred Rate Impact Amounts	Unclassified Asset	Unclassified
1580	RSVAWMS	Unclassified Asset	Unclassified
1582	RSVAONE-TIME	Unclassified Asset	Unclassified
1584	RSVANW	Unclassified Asset	Unclassified
1586	RSVACN	Unclassified Asset	Unclassified
1588	RSVAPOWER	Unclassified Asset	Unclassified
1590	Recovery of Regulatory Asset Balances	Unclassified Asset	Unclassified
1605	Electric Plant in Service - Control Account	Unclassified Asset	Unclassified
1606	Organization	Non-Distribution Asset	Non-Distribution
1608	Franchises and Consents	Other Distribution Assets	Distribution
1610	Miscellaneous Intangible Plant	Non-Distribution Asset	Non-Distribution
1615	Land	Non-Distribution Asset	Non-Distribution
1616	Land Rights	Non-Distribution Asset	Non-Distribution
1620	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1630	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1635	Boiler Plant Equipment	Non-Distribution Asset	Non-Distribution
1640	Engines and Engine-Driven Generators	Non-Distribution Asset	Non-Distribution
1645	Turbogenerator Units	Non-Distribution Asset	Non-Distribution
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset	Non-Distribution
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset	Non-Distribution
1660	Roads, Railroads and Bridges	Non-Distribution Asset	Non-Distribution
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset	Non-Distribution
1670	Prime Movers	Non-Distribution Asset	Non-Distribution
1675	Generators	Non-Distribution Asset	Non-Distribution
1680	Accessory Electric Equipment	Non-Distribution Asset	Non-Distribution
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset	Non-Distribution
1705	Land	Non-Distribution Asset	Non-Distribution
1706	Land Rights	Non-Distribution Asset	Non-Distribution
1708	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1710	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1715	Station Equipment	Non-Distribution Asset	Non-Distribution
1720	Towers and Fixtures	Non-Distribution Asset	Non-Distribution
1725	Poles and Fixtures	Non-Distribution Asset	Non-Distribution
1730	Overhead Conductors and Devices	Non-Distribution Asset	Non-Distribution
1735	Underground Conduit	Non-Distribution Asset	Non-Distribution
1740	Underground Conductors and Devices	Non-Distribution Asset	Non-Distribution
1745	Roads and Trails	Non-Distribution Asset	Non-Distribution
1805	Land	Land and Buildings	Distribution
1806	Land Rights	Land and Buildings	Distribution
1808	Buildings and Fixtures	Land and Buildings	Distribution
1810	Leasehold Improvements	Land and Buildings	Distribution
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50	Distribution
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS	Distribution
1825	Storage Battery Equipment	Other Distribution Assets	Distribution
1830	Poles, Towers and Fixtures	Poles, Wires	Distribution
1835	Overhead Conductors and Devices	Poles, Wires	Distribution
1840	Underground Conduit	Poles, Wires	Distribution
1845	Underground Conductors and Devices	Poles, Wires	Distribution
1850	Line Transformers	Line Transformers	Distribution
1855	Services	Services and Meters	Distribution
1860	Meters	Services and Meters	Distribution
1865	Other Installations on Customer's Premises	Non-Distribution Asset	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1870	Leased Property on Customer Premises	Non-Distribution Asset	Non-Distribution
1875	Street Lighting and Signal Systems	Non-Distribution Asset	Non-Distribution
1905	Land	Land and Buildings	Distribution
1906	Land Rights	Land and Buildings	Distribution
1908	Buildings and Fixtures	General Plant	Distribution
1910	Leasehold Improvements	General Plant	Distribution
1915	Office Furniture and Equipment	Equipment	Distribution
1920	Computer Equipment - Hardware	IT Assets	Distribution
1925	Computer Software	IT Assets	Distribution
1930	Transportation Equipment	Equipment	Distribution
1935	Stores Equipment	Equipment	Distribution
1940	Tools, Shop and Garage Equipment	Equipment	Distribution
1945	Measurement and Testing Equipment	Equipment	Distribution
1950	Power Operated Equipment	Equipment	Distribution
1955	Communication Equipment	Equipment	Distribution
1960	Miscellaneous Equipment	Equipment	Distribution
1965	Water Heater Rental Units	Non-Distribution Asset	Non-Distribution
1970	Load Management Controls - Customer Premises	Other Distribution Assets	Distribution
1975	Load Management Controls - Utility Premises	Other Distribution Assets	Distribution
1980	System Supervisory Equipment	Other Distribution Assets	Distribution
1985	Sentinel Lighting Rental Units	Non-Distribution Asset	Non-Distribution
1990	Other Tangible Property	Other Distribution Assets	Distribution
1995	Contributions and Grants - Credit	Contributions and Grants	Distribution
2005	Property Under Capital Leases	Other Distribution Assets	Distribution
2010	Electric Plant Purchased or Sold	Other Distribution Assets	Distribution
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset	Non-Distribution
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset	Non-Distribution
2040	Electric Plant Held for Future Use	Non-Distribution Asset	Non-Distribution
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Distribution
2055	Construction Work in Progress--Electric	Non-Distribution Asset	Non-Distribution
2060	Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2065	Other Electric Plant Adjustment	Non-Distribution Asset	Non-Distribution
2070	Other Utility Plant	Non-Distribution Asset	Non-Distribution
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset	Non-Distribution
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	Distribution
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	Distribution
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset	Non-Distribution
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset	Non-Distribution
2205	Accounts Payable	Liability	Unclassified
2208	Customer Credit Balances	Liability	Unclassified
2210	Current Portion of Customer Deposits	Liability	Unclassified
2215	Dividends Declared	Liability	Unclassified
2220	Miscellaneous Current and Accrued Liabilities	Liability	Unclassified
2225	Notes and Loans Payable	Liability	Unclassified
2240	Accounts Payable to Associated Companies	Liability	Unclassified
2242	Notes Payable to Associated Companies	Liability	Unclassified
2250	Debt Retirement Charges( DRC) Payable	Liability	Unclassified
2252	Transmission Charges Payable	Liability	Unclassified
2254	Electrical Safety Authority Fees Payable	Liability	Unclassified
2256	Independent Market Operator Fees and Penalties Payable	Liability	Unclassified
2260	Current Portion of Long Term Debt	Liability	Unclassified
2262	Ontario Hydro Debt - Current Portion	Liability	Unclassified
2264	Pensions and Employee Benefits - Current Portion	Liability	Unclassified
2268	Accrued Interest on Long Term Debt	Liability	Unclassified





Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
2270	Matured Long Term Debt	Liability	Unclassified
2272	Matured Interest on Long Term Debt	Liability	Unclassified
2285	Obligations Under Capital Leases--Current	Liability	Unclassified
2290	Commodity Taxes	Liability	Unclassified
2292	Payroll Deductions / Expenses Payable	Liability	Unclassified
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability	Unclassified
2296	Future Income Taxes - Current	Liability	Unclassified
2305	Accumulated Provision for Injuries and Damages	Liability	Unclassified
2306	Employee Future Benefits	Liability	Unclassified
2308	Other Pensions - Past Service Liability	Liability	Unclassified
2310	Vested Sick Leave Liability	Liability	Unclassified
2315	Accumulated Provision for Rate Refunds	Liability	Unclassified
2320	Other Miscellaneous Non-Current Liabilities	Liability	Unclassified
2325	Obligations Under Capital Lease--Non-Current	Liability	Unclassified
2330	Development Charge Fund	Liability	Unclassified
2335	Long Term Customer Deposits	Liability	Unclassified
2340	Collateral Funds Liability	Liability	Unclassified
2345	Unamortized Premium on Long Term Debt	Liability	Unclassified
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability	Unclassified
2350	Future Income Tax - Non-Current	Liability	Unclassified
2405	Other Regulatory Liabilities	Liability	Unclassified
2410	Deferred Gains from Disposition of Utility Plant	Liability	Unclassified
2415	Unamortized Gain on Reacquired Debt	Liability	Unclassified
2425	Other Deferred Credits	Liability	Unclassified
2435	Accrued Rate-Payer Benefit	Liability	Unclassified
2505	Debentures Outstanding - Long Term Portion	Liability	Unclassified
2510	Debenture Advances	Liability	Unclassified
2515	Reacquired Bonds	Liability	Unclassified
2520	Other Long Term Debt	Liability	Unclassified
2525	Term Bank Loans - Long Term Portion	Liability	Unclassified
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability	Unclassified
2550	Advances from Associated Companies	Liability	Unclassified
3005	Common Shares Issued	Equity	Unclassified
3008	Preference Shares Issued	Equity	Unclassified
3010	Contributed Surplus	Equity	Unclassified
3020	Donations Received	Equity	Unclassified
3022	Development Charges Transferred to Equity	Equity	Unclassified
3026	Capital Stock Held in Treasury	Equity	Unclassified
3030	Miscellaneous Paid-In Capital	Equity	Unclassified
3035	Installments Received on Capital Stock	Equity	Unclassified
3040	Appropriated Retained Earnings	Equity	Unclassified
3045	Unappropriated Retained Earnings	Equity	Unclassified
3046	Balance Transferred From Income	Equity	Unclassified
3047	Appropriations of Retained Earnings - Current Period	Equity	Unclassified
3048	Dividends Payable-Preference Shares	Equity	Unclassified
3049	Dividends Payable-Common Shares	Equity	Unclassified
3055	Adjustment to Retained Earnings	Equity	Unclassified
3065	Unappropriated Undistributed Subsidiary Earnings	Equity	Unclassified
4006	Residential Energy Sales	Sales of Electricity	Distribution
4010	Commercial Energy Sales	Sales of Electricity	Distribution
4015	Industrial Energy Sales	Sales of Electricity	Distribution
4020	Energy Sales to Large Users	Sales of Electricity	Distribution
4025	Street Lighting Energy Sales	Sales of Electricity	Distribution
4030	Sentinel Lighting Energy Sales	Sales of Electricity	Distribution
4035	General Energy Sales	Sales of Electricity	Distribution
4040	Other Energy Sales to Public Authorities	Sales of Electricity	Distribution
4045	Energy Sales to Railroads and Railways	Sales of Electricity	Distribution
4050	Revenue Adjustment	Sales of Electricity	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4055	Energy Sales for Resale	Sales of Electricity	Distribution
4060	Interdepartmental Energy Sales	Sales of Electricity	Distribution
4062	Billed WMS	Sales of Electricity	Distribution
4064	Billed One-Time	Sales of Electricity	Distribution
4066	Billed NW	Sales of Electricity	Distribution
4068	Billed CN	Sales of Electricity	Distribution
4080	Distribution Services Revenue	Distribution Services Revenue	Distribution
4082	Retail Services Revenues	Other Distribution Revenue	Distribution
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	Distribution
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	Distribution
4105	Transmission Charges Revenue	Other Revenue - Unclassified	Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified	Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue	Distribution
4210	Rent from Electric Property	Other Distribution Revenue	Distribution
4215	Other Utility Operating Income	Other Distribution Revenue	Distribution
4220	Other Electric Revenues	Other Distribution Revenue	Distribution
4225	Late Payment Charges	Late Payment Charges	Distribution
4230	Sales of Water and Water Power	Other Income & Deductions	Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges	Distribution
4240	Provision for Rate Refunds	Other Distribution Revenue	Distribution
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	Distribution
4305	Regulatory Debits	Other Income & Deductions	Unclassified
4310	Regulatory Credits	Other Income & Deductions	Unclassified
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	Unclassified
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	Unclassified
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	Unclassified
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	Unclassified
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4375	Revenues from Non-Utility Operations	Other Income & Deductions	Unclassified
4380	Expenses of Non-Utility Operations	Other Income & Deductions	Unclassified
4385	Non-Utility Rental Income	Other Income & Deductions	Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	Unclassified
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	Unclassified
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	Unclassified
4405	Interest and Dividend Income	Other Income & Deductions	Unclassified
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	Unclassified
4505	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4510	Fuel	Non-Distribution Expenses	Non-Distribution
4515	Steam Expense	Non-Distribution Expenses	Non-Distribution
4520	Steam From Other Sources	Non-Distribution Expenses	Non-Distribution
4525	Steam Transferred--Credit	Non-Distribution Expenses	Non-Distribution
4530	Electric Expense	Non-Distribution Expenses	Non-Distribution
4535	Water For Power	Non-Distribution Expenses	Non-Distribution
4540	Water Power Taxes	Non-Distribution Expenses	Non-Distribution
4545	Hydraulic Expenses	Non-Distribution Expenses	Non-Distribution
4550	Generation Expense	Non-Distribution Expenses	Non-Distribution
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses	Non-Distribution
4560	Rents	Non-Distribution Expenses	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4565	Allowances for Emissions	Non-Distribution Expenses	Non-Distribution
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4610	Maintenance of Structures	Non-Distribution Expenses	Non-Distribution
4615	Maintenance of Boiler Plant	Non-Distribution Expenses	Non-Distribution
4620	Maintenance of Electric Plant	Non-Distribution Expenses	Non-Distribution
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses	Non-Distribution
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses	Non-Distribution
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses	Non-Distribution
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses	Non-Distribution
4705	Power Purchased	Power Supply Expenses (Working Capital)	Distribution
4708	Charges-WMS	Power Supply Expenses (Working Capital)	Distribution
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	Distribution
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	Distribution
4714	Charges-NW	Power Supply Expenses (Working Capital)	Distribution
4715	System Control and Load Dispatching	Other Power Supply Expenses	Unclassified
4716	Charges-CN	Power Supply Expenses (Working Capital)	Distribution
4720	Other Expenses	Other Power Supply Expenses	Unclassified
4725	Competition Transition Expense	Other Power Supply Expenses	Unclassified
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	Distribution
4805	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4810	Load Dispatching	Non-Distribution Expenses	Non-Distribution
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses	Non-Distribution
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses	Non-Distribution
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses	Non-Distribution
4830	Overhead Line Expenses	Non-Distribution Expenses	Non-Distribution
4835	Underground Line Expenses	Non-Distribution Expenses	Non-Distribution
4840	Transmission of Electricity by Others	Non-Distribution Expenses	Non-Distribution
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses	Non-Distribution
4850	Rents	Non-Distribution Expenses	Non-Distribution
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses	Non-Distribution
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses	Non-Distribution
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses	Non-Distribution
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses	Non-Distribution
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses	Non-Distribution
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses	Non-Distribution
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses	Non-Distribution
4960	Maintenance of Underground Lines	Non-Distribution Expenses	Non-Distribution
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses	Non-Distribution
5005	Operation Supervision and Engineering	Operation (Working Capital)	Distribution
5010	Load Dispatching	Operation (Working Capital)	Distribution
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	Distribution
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	Distribution
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	Distribution
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	Distribution
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses	Non-Distribution
5065	Meter Expense	Operation (Working Capital)	Distribution
5070	Customer Premises - Operation Labour	Operation (Working Capital)	Distribution
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	Distribution
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	Distribution
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5096	Other Rent	Operation (Working Capital)	Distribution
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	Distribution
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	Distribution
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	Distribution
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	Distribution
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	Distribution
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	Distribution
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	Distribution
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	Distribution
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	Distribution
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	Distribution
5155	Maintenance of Underground Services	Maintenance (Working Capital)	Distribution
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses	Non-Distribution
5170	Sentinel Lights - Labour	Non-Distribution Expenses	Non-Distribution
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5175	Maintenance of Meters	Maintenance (Working Capital)	Distribution
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution Expenses	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution Expenses	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Supply Expenses	Unclassified
5210	Transmission Charges	Other Power Supply Expenses	Unclassified
5215	Transmission Charges Recovered	Other Power Supply Expenses	Unclassified
5305	Supervision	Billing and Collection (Working Capital)	Distribution
5310	Meter Reading Expense	Billing and Collection (Working Capital)	Distribution
5315	Customer Billing	Billing and Collection (Working Capital)	Distribution
5320	Collecting	Billing and Collection (Working Capital)	Distribution
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	Distribution
5330	Collection Charges	Billing and Collection (Working Capital)	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	Distribution
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	Distribution
5405	Supervision	Community Relations (Working Capital)	Distribution
5410	Community Relations - Sundry	Community Relations (Working Capital)	Distribution
5415	Energy Conservation	Community Relations - CDM (Working Capital)	Distribution
5420	Community Safety Program	Community Relations (Working Capital)	Distribution
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	Distribution
5505	Supervision	Other Distribution Expenses	Distribution
5510	Demonstrating and Selling Expense	Other Distribution Expenses	Distribution
5515	Advertising Expense	Advertising Expenses	Distribution
5520	Miscellaneous Sales Expense	Other Distribution Expenses	Distribution
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	Distribution
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	Distribution
5635	Property Insurance	Insurance Expense (Working Capital)	Distribution
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	Distribution
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	Distribution
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	Distribution
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	Distribution
5660	General Advertising Expenses	Advertising Expenses	Distribution
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	Distribution
5670	Rent	Administrative and General Expenses (Working Capital)	Distribution
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	Distribution
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	Distribution
5685	Independent Market Operator Fees and Penalties	Other Power Supply Expenses (Working Capital)	Non-Distribution
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Distribution
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Distribution
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Distribution
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified	Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	Distribution
5735	Amortization of Deferred Development Costs	Amortization of Assets	Distribution
5740	Amortization of Deferred Charges	Amortization of Assets	Distribution
6005	Interest on Long Term Debt	Interest Expense - Unclassified	Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified	Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified	Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified	Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified	Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified	Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified	Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified	Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified	Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	Distribution
6110	Income Taxes	Income Tax Expense - Unclassified	Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	Unclassified
6205	Donations	Charitable Contributions	Distribution
6210	Life Insurance	Insurance Expense (Working Capital)	Distribution
6215	Penalties	Other Distribution Expenses	Distribution
6225	Other Deductions	Other Distribution Expenses	Distribution
6305	Extraordinary Income	Unclassified Expenses	Unclassified
6310	Extraordinary Deductions	Unclassified Expenses	Unclassified
6315	Income Taxes, Extraordinary Items	Unclassified Expenses	Unclassified
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses	Unclassified
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses	Unclassified
6415	Income Taxes, Discontinued Operations	Unclassified Expenses	Unclassified



**Appendix A.4**

**Revenue Requirement Summary in terms of Minimum Groupings**

**REVENUE MODEL**

Service Revenue Requirement =	Cost of Capital * ( <b>Net Fixed Distribution Assets</b> + 15% of <b>Working Capital Calculation</b> ) PLUS <b>Distribution Expense</b> PLUS calculated PILs	Provided by applicant in the rate applicati
Base Revenue Requirement =	Service Revenue Requirement LESS <b>Revenue Offsets</b> LESS CDM Operating Expenses	Provided by applicant in the rate applicati

**Definitions of Revenue Requirement Components**

**NET FIXED DISTRIBUTION ASSETS:**

Total Distribution Assets LESS Accumulated Amortization

**TOTAL DISTRIBUTION ASSETS:**

Land and Buildings TS Primary Above 50 DS Poles, Wires Line Transformers Services and Meters General Plant Equipment IT Assets CDM Expenditures & Recoveries Other Distribution Assets Contributions and Grants	}	See Appendix A.1 for Definitions of Minimum Groupings
Less: Accumulated Amortization		

**WORKING CAPITAL CALCULATION:**

**COST OF POWER**

Power Supply Expenses (Working Capital)

Plus:

**EXPENSES**

Operation (Working Capital)  
 Maintenance (Working Capital)  
 Billing and Collection (Working Capital)  
 Community Relations (Working Capital)  
 Community Relations - CDM (Working Capital)  
 Administrative and General Expenses (Working Capital)  
 Insurance Expense (Working Capital)  
 Bad Debt Expense (Working Capital)

}	See Appendix A.1 for Definitions of Minimum Groupings
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## Appendix A.4

### Revenue Requirement Summary in terms of Minimum Groupings

#### DISTRIBUTION EXPENSES:

Operation (Working Capital)  
Maintenance (Working Capital)  
Billing and Collection (Working Capital)  
Community Relations (Working Capital)  
Community Relations - CDM (Working Capital)  
Administrative and General Expenses (Working Capital)  
Insurance Expense (Working Capital)  
Bad Debt Expense (Working Capital)  
Advertising Expenses  
Charitable Contributions  
Other Distribution Expenses  
Amortization of Assets



See Appendix A.1 for  
Definitions of Minimum Groupings

#### REVENUE OFFSETS:

Specific Service Charges	Calculated Amount substituted for 2004 amount
Late Payment Charges	See Appendix A.1 for Definitions of Minimum Groupings
Other Distribution Revenue	See Appendix A.1 for Definitions of Minimum Groupings
Other Income & Deductions	See Appendix A.1 for Definitions of Minimum Groupings
and	
Subaccounts in Account 4080	Provided by applicant in the rate application



## Appendix B

### Appendix B: Amortization Rates

The amortization rates below apply to the respective assets listed under "Asset Type". All rates are based on the straight line method of amortization.

The inclusion of an asset in the chart below does not imply Board acceptance of the asset for inclusion in the Rate Base or for any other rate making purpose.

The amortization expense related to an asset used for both Distribution and Non-utility activities should be properly allocated to each type of activity. Only the amortization expenses related to distribution assets may be included as an expense in rate applications. The method of allocation should be reasonable and documented.

USoA Account	Asset Type	Effective January 1, 1992		Prior to January 1, 1992	
		Life-Years	Rate	Life-Years	Rates
1930	Rolling Stock and Equipment <sup>1</sup>	4	25.00%	4	25.00%
	Automobiles	5	20.00%	5	20.00%
	Trucks under 3 tonnes	8	12.50%	8	12.50%
	Trucks 3 tonnes and over	8	12.50%	8	12.50%
1950	Work and service equipment				
Part of 1620, 1708, 1808, 1908 (as applicable)	Buildings and fixtures: brick, stone, concrete, and steel	50	2.00%	60	1.67%
1920	Computer equipment: hardware	5	20.00%	5	20.00%
1830, 1835, part of 1855	Distribution lines and feeders: overhead	25	4.00%	25	4.00%
1840, 1845, part of 1855	Distribution lines and feeders: underground	25	4.00%	25	4.00%
1860	Distribution meters	25	4.00%	25	4.00%
1850	Distribution transformers	25	4.00%	25	4.00%
1915	General office equipment	10	10.00%	10	10.00%
1635 to 1685	Generating stations	60	1.67%	60	1.67%

<sup>1</sup> No allowance will be made for residual value.

## 2006 Electricity Distribution Rate Handbook

USoA Account	Asset Type	Effective January 1, 1992		Prior to January 1, 1992	
		Life-Years	Rate	Life-Years	Rates
1615, 1705, 1805, 1905	Land	Non-depreciable		Non-depreciable	
1630, 1710, 1810, 1910	Leasehold improvements	Over term of lease		Over term of lease	
1970	Load management controls: customer premises	10	10.00%	15	6.67%
1975	Load management controls: utility premises	10	10.00%	15	6.67%
1940	Miscellaneous equipment, major tools, and instruments	10	10.00%	10	10.00%
1820	Municipal distribution station equipment (below 50 kV)	30	3.33%	30	3.33%
1815, 1715	Municipal transformer stations equipment (above 50 kV)	40	2.50%	40	2.50%
1985	Sentinel lighting rental units	10	10.00%	10	10.00%
1935	Stores warehouse equipment	10	10.00%	10	10.00%
Below 50 kV relates to part of 1720, 1725, and 1735 Above 50 kV relates to 1830 and 1835	Sub-transmission feeders: overhead	25	4.00%	25	4.00%
Below 50 kV relates to 1840 and 1845 Above 50 kV relates to 1735 and 1740	Sub-transmission feeders: underground	25	4.00%	25	4.00%
1980	System supervisory equipment	15	6.67%	25	4.00%
Part of 1725 and 1730	Transmission lines: wood poles	25	4.00%	25	4.00%
1965	Water heater rental units	10 <sup>2</sup>	10.00%	10 <sup>2</sup>	10.00

<sup>2</sup> In areas where water conditions are deemed to affect the life of water heaters, a different depreciation rate may be approved. Applicants will be required to file full details as to the determination of such a rate.