

**Accounting Procedures Handbook (APH)
Accounts Opened Since the APH Update Issued December 2011**

Since the release of the December 2011 update to the Accounting Procedures Handbook, new generic main accounts and sub-accounts have been approved by the Board for use by the industry. This document summarizes the accounts that have been opened and provides references to the appropriate Board documents to assist distributors to understand the purpose of the accounts.

Account #	Account Name	Reference Documents
Account 1508	Other Regulatory Assets, Sub-account Energy East Consultation Costs	The Board established this account for rate-regulated electricity distributors. The Board authorized Enbridge Gas Distribution Inc. to create a deferral account. <ul style="list-style-type: none"> • Please refer to the Board's letter dated June 13, 2014. • Please refer to the March 2015 APH Guidance. • This sub-account will not be reported in RRR 2.1.1 and RRR 2.1.7. Only the balance in the main account, which includes the balance in this sub-account, will be reported.
Account 1508	Other Regulatory Assets, Sub-account Incremental Capital Expenditures	The Board first introduced the framework for the Incremental Capital Module and the associated sub-account in Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors , dated July 14, 2008. The relevant accounting treatment has evolved in Report of the Board – New Policy Options for the Funding of Capital Investments: The Advanced Capital Module (EB-2014-0219), dated September 18, 2014. The sub-accounts listed above relate to amounts pertaining to the Incremental
Account 1508	Other Regulatory Assets, Sub-account Incremental Capital Expenditures, Carrying Charges	
Account 1508	Other Regulatory Assets, Sub-account Depreciation Expense	
Account 1508	Other Regulatory Assets, Sub-account Accumulated Depreciation	

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Account 1508	Other Regulatory Assets, Sub-account Incremental Capital Expenditures Rate Rider Revenues	<p>Capital Module or Advanced Capital Module.</p> <ul style="list-style-type: none"> • Please refer to the March 2015 APH Guidance. • Certain sub-accounts will continue to be reported in RRR 2.1.7. The total of the all Account 1508 sub-accounts, including the ones listed above, should sum up to the balance in the main control account reported in RRR 2.1.7. These sub-accounts are not reported in RRR 2.1.1.
Account 1508	Other Regulatory Assets, Sub-account Incremental Capital Expenditures Rate Rider Revenues, Carrying Charges	
Account 1533	Renewable Generation Connection Funding Adder Deferral Account, Sub-account Provincial Rate Protection Payment Variances	<p>These sub-accounts relate to Renewable Generation amounts and are established in the March 2015 APH Guidance.</p> <ul style="list-style-type: none"> • Please refer to the March 2015 APH Guidance. • These sub-accounts are not reported in RRR 2.1.1 or RRR 2.1.7. Only the balance in the main account, which includes the balances in these sub-accounts, will be reported in RRR 2.1.7.
Account 1533	Renewable Generation Connection Funding Adder Deferral Account, Sub-account Capital	
Account 1533	Renewable Generation Connection Funding Adder Deferral Account, Sub-account OM&A	
Account 1550	LV Variance Account, Sub-account Global Adjustment	<p>This sub-account relates to an embedded distributor's global adjustment charges from Hydro One and is established in the March 2015 APH Guidance.</p> <ul style="list-style-type: none"> • Please refer to the March 2015 APH Guidance. • This sub-account will not be reported in RRR 2.1.1 or RRR 2.1.7. Only the balance in the main account, which includes the balance in this sub-account, will be

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		reported in RRR 2.1.1 and RRR 2.1.7.
Account 1551	Smart Metering Entity Charge Variance Account	<p>The Board established a variance account to record variances arising from Smart Metering Entity charges to Residential Service and General Service <50kW customers.</p> <ul style="list-style-type: none"> • Please refer to the Board's Smart Metering Entity Decision and Order (EB-2012-0100 / EB-2012-0211), dated March 28, 2013. • Please refer to the March 2015 APH Guidance. • This account will continue to be reported in RRR 2.1.7.
Account 1557	Meter Cost Deferral Account	<p>The Board approved a deferral account to allow distributors to capture material prudently incurred incremental costs associated with amendments to the Distribution System Code dated May 21, 2014.</p> <ul style="list-style-type: none"> • Please refer to Amendments to the Distribution System Code (EB-2013-0311), dated May 21, 2014. • Please refer to the March 2015 APH Guidance. • This account will be reported in RRR 2.1.7.
Account 1568	LRAM Variance Account	<p>This account was included in the APH released in December 2011, with a reference to the account description to be determined in the future.</p> <ul style="list-style-type: none"> • Please refer to the July 2012 FAQs for the account description.

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		<ul style="list-style-type: none"> • Please refer to the March 2015 APH Guidance. • This account will continue to be reported in RRR 2.1.7
Account 1576	Accounting Changes Under CGAAP	<p>This account was opened to record changes to depreciation expense and capitalization policies as required by the Board in 2013.</p> <ul style="list-style-type: none"> • Please refer to: <ul style="list-style-type: none"> ○ July 2012 FAQs and the March 2015 APH Guidance ○ Board letter dated July 17, 2012 ○ Board letter dated June 25, 2013 • This account will continue to be reported in RRR 2.1.7.
Account 2105	Accumulated Depreciation of Electric Utility Plant – Property Plant and Equipment, Sub-account Accumulated Depreciation for Specifically Identified Asset Accounts	<p>This sub-account is established in the March 2015 APH Guidance. The sub-account will record the total amount of accumulated depreciation or accumulated amortization related to the below detailed asset accounts and will be reported in RRR beginning in April 2015 for the balance as at December 31, 2014.</p> <ul style="list-style-type: none"> • Please refer to the March 2015 APH Guidance. • This sub-account will be reported in RRR 2.1.7. <p>Electric Plant in Service – Detailed Accounts</p> <ul style="list-style-type: none"> • B. Generation Plant <ul style="list-style-type: none"> ○ 1615 Land

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		<ul style="list-style-type: none"> ○ 1616 Land Rights ○ 1620 Buildings and Fixtures ○ 1630 Leasehold Improvements ● C. Transmission Plant <ul style="list-style-type: none"> ○ 1705 Land ○ 1706 Land Rights ○ 1708 Buildings and Fixtures ○ 1710 Leasehold Improvements ● D. Distribution Plant <ul style="list-style-type: none"> ○ 1805 Land ○ 1806 Land Rights (if applicable)* ○ 1808 Buildings and Fixtures ○ 1810 Leasehold Improvements ● E. General Plant <ul style="list-style-type: none"> ○ 1905 Land ○ 1906 Land Rights (if applicable)* ○ 1908 Buildings and Fixtures ○ 1910 Leasehold Improvements ○ 1915 Office Furniture and Equipment ○ 1920 Computer Equipment – Hardware ○ 1925 Computer Software ○ 1930 Transportation Equipment <p>*Accounts 1806 and 1906 are no longer in use under MIFRS, amounts previously recorded in these accounts are to be recorded in Account 1612 under MIFRS.</p> <p>Other Capital Assets</p> <ul style="list-style-type: none"> ● 2005 Property Under Finance Leases
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Account 4080	Distribution Services Revenue, Sub-account Provincial Rate Protection Payments	<p>This sub-account relates to the Provincial Rate Protection Payments received from the IESO and is established in the March 2015 APH Guidance.</p> <ul style="list-style-type: none"> • Please refer to the March 2015 APH Guidance. • This sub-account will not be reported in RRR 2.1.1 or RRR 2.1.7. Only the balance in the main account, which includes the balance in this sub-account, will be reported.
Account 4076	Billed - Smart Metering Entity Charge	<p>The Board established a revenues account associated with Smart Metering Entity revenues arising from Residential Service and General Service <50kW customers.</p> <ul style="list-style-type: none"> • Please refer to the Board's Smart Meter Entity Decision and Order (EB-2012-0100 / EB-2012-0211), dated March 28, 2013. • This account will continue to be reported in RRR 2.1.7
Account 4751	Charges – Smart Metering Entity Charge	<p>The Board established an expense account associated with Smart Metering Entity charges from the IESO.</p> <ul style="list-style-type: none"> • Please refer to the Board's Smart Meter Entity Decision and Order (EB-2012-0100 / EB-2012-0211), dated March 28, 2013. • This account will continue to be reported in RRR 2.1.7